

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2021**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2021

General Information

Country of incorporation and domicile United States of America

Country of domicile South Africa (operating office)

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

Directors The following executive board members were elected at the October 2020 meeting which took place online :-

Name	Country
Concepcion (Chat) Ramilo (Executive director)	Philippines/Australia
Leandro Navarro (Chair)	Spain
Bishakha Datta (Vice-chair)	India
Julian Casasbuenas (Secretary)	Colombia
Oona Castro	Brazil
Pavel Antonov	Bulgaria
Sol Luca De Tena (Treasurer)	South Africa
Sylvie Siyam	Cameroon

Legal form Non Profit Public Benefit Corporation

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

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

Website address www.apc.org (website)

Principal Bankers Bank of the West

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

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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

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

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

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

The directors have reviewed the Association's cash flow forecast for the year to 31st December 2022 and, in the light of this review and the current financial position, they are satisfied that the Association has or has access to adequate resources to continue in operational existence for the foreseeable future.

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

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

The annual financial statements set out on pages 5 to 46, were approved by the directors on the 12th October 2022 and were signed on its behalf by:



Ms Concepcion (Chat) Garcia Ramilo
Executive Director

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BRAAMFONTEIN
2017
SOUTH AFRICA

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Unqualified Opinion

We have audited the financial statements of the Association for Progressive Communications set out on pages 5 to 20, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the financial year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communications as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Basis for Unqualified Opinion

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

Other Information

The board of directors is responsible for the other information. The other information comprises the Supplementary schedules set out on pages 21 to 46. The other information does not include the financial statements and our auditor's report thereon.

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

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

Emphasis of matter

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

As is explained in note 14 to the financial statements, the association needs ongoing donor support if it is to continue operations. These financial statements have been prepared on the basis of accounting practices applicable to a going concern which assumes that the association will generate sufficient funds by way of grants from donors to continue funding its activities in the ensuing year. Accordingly they do not include any adjustments, relating to the recoverability and classification of assets or to the amounts and classification of liabilities, that would be necessary if the association were unable to continue as a going concern.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Association to express an opinion on the financial statements. We are responsible for the direction supervision and performance of the Association's audit. We remain solely responsible for our audit opinion.

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



DC Douglas RA (IRBA 605581)
Douglas & Velcich
Chartered Accountants (S.A.)

Johannesburg
20 October 2022

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2021**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2021.

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 no equipment (2020 - 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.

Auditors

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2021

	Note	2021 USD	2020 USD
ASSETS		5 702 422	4 488 068
Non current assets		474	664
Equipment	3	474	664
Current assets		5 701 948	4 487 404
Accounts receivable	4	37 215	140 048
Accrued income	5	26 601	91 468
Cash and cash equivalents	6	5 638 133	4 255 888
TOTAL ASSETS		5 702 422	4 488 068
RESERVES AND LIABILITIES		5 702 422	4 488 068
Reserves and sustainability fund		776 505	659 521
Sustainability fund		737 795	620 811
Programme funds		-	-
General fund		38 710	38 710
Current liabilities		4 925 918	3 828 548
Accounts payable	7	295 349	114 105
Deferred income	8	4 579 443	3 668 567
Provision for leave pay	9	51 126	45 876
TOTAL RESERVES AND LIABILITIES		5 702 422	4 488 068

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 USD	2020 USD
INCOME		5 669 963	4 230 707
Grants	10	5 234 253	4 051 570
Management Systems - MS		618 633	574 556
Network Development - ND		65 156	73 548
Network Development - Sub-granting		162 243	366 645
ICT for Environmental Justice and Sustainability - EnvJus		80 467	63 834
Communications - COMMS		210 789	199 675
Technology - TECH		202 538	149 521
Global Advocacy and Internet Governance - GoIG		61 140	38 860
Global Advocacy and Policy Strategy - GAPS		90 212	120 013
Communications and Information Policy Programme - CIPP		2 768 024	1 512 660
Women's Rights Programme - WRP		975 052	952 258
Earned income		247 044	169 895
Commissioned services		157 494	138 613
Management Systems - MS		2 750	-
Technology - TECH		15 659	9 442
Global Advocacy and Internet Governance - GoIG		25 000	-
Global Advocacy and Policy Strategy - GAPS		32 876	33 885
Communications and Information Policy Programme - CIPP		80 434	84 786
Women's Rights Programme - WRP		776	10 500
Contributions		46 801	3 037
Membership fees		39 797	26 849
Sales and sundry		2 952	1 395
Pass-through grants for country partners		188 667	9 242
EXPENDITURE		5 552 980	4 189 136
Accounting, human resources and other fees		7 367	22 649
Auditor's remuneration	11	15 590	15 087
Bank charges		42 199	32 355
Closer than ever		7 746	9 468
Evaluation		25 500	7 189
Finance systems development		71 723	-
Fundraising expenses		675	1 318
General expenses		2 156	2 604
Meetings (staff and executive board and council)		40 110	149 072
Office expenses		25 151	15 578
Pass-through grant to country partners		188 608	9 011
Programme and project expenses		4 551 134	3 485 683
Provision for leave pay		4 054	115
Postage		219	239
Personnel costs		527 074	429 567
Staff support fund		4 443	1 200
Staff training		-	500
Stockholm Internet Forum 2021 - participant support		35 170	-
Telephone and fax		-	340
Travel, accommodation and per diems		38	1 959
Website (includes re - design)		4 023	5 202
SURPLUS FOR THE YEAR		116 984	41 571

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2021

	SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2019	579 240	-	38 710	617 950
Surplus for the year	-	36 013	5 558	41 571
Transfer between the programme funds	-	-	-	-
Transfer to/(from) sustainability fund	41 571	(36 013)	(5 558)	-
Balance at 31 December 2020	620 811	-	38 710	659 521
Surplus for the year	-	81 201	35 783	116 984
Transfer to/(from) sustainability fund	116 984	(81 201)	(35 783)	-
Balance at 31 December 2021	737 795	-	38 710	776 505

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2021

	Note	2021 USD	2020 USD
Cash flows from operating activities			
Cash received from donors		6 748 540	6 463 783
Cash paid to providers and grantees		(5 366 295)	(4 280 280)
Cash generated from operations	13	1 382 245	2 183 504
Interest received		-	-
Net cash inflow from operating activities		1 382 245	2 183 504
Cash flows (utilised in) investing activities		-	-
Net increase in cash and cash equivalents		1 382 245	2 183 504
Cash and cash equivalents at beginning of year		4 255 888	2 072 384
Cash and cash equivalents at end of year	6	5 638 133	4 255 888

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

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

1.1 Accounting convention

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

1.2 Equipment

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

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

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

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

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

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

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

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

1.3 Financial instruments

Measurement

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments (continued)****Cash and cash equivalents**

Cash and cash equivalents are measured at fair value.

Accounts receivable

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

Accounts payable

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

1.4 Impairment

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

1.5 Provisions

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

1.6 Income recognition

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

1.7 Interest income

Interest is brought to account as and when received.

1.8 Expenditure

Expenditure is accounted for on the accrual basis of accounting.

1.9 Project accounting and expense allocation

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.9 Project accounting and expense allocation (continued)**

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

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

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

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

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

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

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

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

(a) Market risk

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

(b) Credit risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)**

2. FINANCIAL RISK MANAGEMENT (Continued)

2.1 Financial risk factors (continued)

(c) Liquidity risk

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

(d) Cash flow and fair value interest rate risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2021			
Net book value - 1/1/2021	607	58	664
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 306)	(2 218)	(22 524)
Additions during the year	-	-	-
Depreciation for the year	(132)	(58)	(190)
Net book value - 31/12/2021	474	-	474
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 438)	(2 276)	(22 714)
31 December 2020			
Net book value - 1/1/2020	904	92	997
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 008)	(2 183)	(22 191)
Additions during the year	-	-	-
Depreciation for the year	(298)	(35)	(333)
Net book value - 31/12/2020	607	58	664
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 306)	(2 218)	(22 524)

2021
USD2020
USD

4. ACCOUNTS RECEIVABLE

Advanced to project partners	29 466	104 795
Prepaid expenses	3 700	5 840
Sundry debtors	4 049	29 413
	37 215	140 048

5. ACCRUED INCOME

Accrued grant income	-	33 000
Creating Resources for Empowerment in Action - CREA	-	33 000
Accrued contract income	26 601	58 468
Deutsche Welle Akademie	2 383	-
German Corporation for International Cooperation	-	48 447
Internet Society (ISOC)	-	10 000
Internews	1 000	-
Mozilla Foundation	7 812	-
OSB	15 385	-
SMEX Cyrilla Sub-award	21	21
	26 601	91 468

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
6. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	5 638 148	4 255 988
Bank of the West - Money market account	(15)	(15)
Petty cash	-	(85)
	<u>5 638 133</u>	<u>4 255 888</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>295 349</u>	<u>114 105</u>
8. DEFERRED INCOME		
Deferred grant income	4 412 649	3 631 132
Astrea Foundation - Federal Contract No. 6228-APC-CL20	43 348	32 500
Creating Resources for Empowerment in Action - CREA	23 306	-
Department for International Development (DFID)	1 612 966	2 144 154
European Union - EIDHR/2018/400-438	223 640	35 911
The Ford Foundation		
Grant - # 0134-0258	609 818	556 755
Grant - # 0137-0685	-	61 140
Foundation for a Just Society	50 000	-
Global Fund for Women Grant # 20-55777R	25 976	19 932
International Development Research Centre (IDRC) - 108598-001	19 627	44 895
Luminate	50 000	-
The Oak Foundation - OFIL-19-099	-	36 105
Open Society Institute	150 000	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	1 436 191	699 740
Wellspring Advisors LLC	167 778	-
Deferred contract income/contributions	37 848	37 435
Pass-through grants	128 945	-
	<u>4 579 442</u>	<u>3 668 567</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	45 876	36 667
Accrued during the year	51 126	45 876
(Utilised) during the year	(45 876)	(36 667)
	<u>51 126</u>	<u>45 876</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
10. GRANTS		
Management systems - MGMT	618 633	574 556
The Ford Foundation - Grant # 0134-0163	-	89 789
Deferred to 2020	-	250 000
Transfers to programmes and projects	-	(160 211)
The Ford Foundation - Grant # 0134-0258	122 315	-
Received	479 832	556 755
Deferred to 2021	556 755	(556 755)
Transfers to programmes and projects	(304 454)	-
Deferred to 2022	(609 818)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	-	-
Deferred to 2020	-	164 978
Refunded to donor	-	(164 978)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	496 318	484 766
Received	3 071 149	2 893 799
Transfer to programmes/projects	(2 259 621)	(2 267 347)
Deferred to 2021	141 686	(141 686)
Deferred to 2022	(456 896)	-
Network Development - ND	65 156	73 548
The Ford Foundation - Grant # 0134-0163	-	5 000
Transfer from Institutional Strengthening (IS)	-	5 000
The Ford Foundation - Grant # 0134-0258	15 065	-
Transfer from Institutional Strengthening (IS)	15 065	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	50 091	68 548
Transferred from Management system - MGMT	50 091	68 548
Network Development - Sub-granting	162 243	366 645
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	162 243	366 645
Transferred from Management system - MGMT	525 000	525 000
Deferred to 2021	158 355	(158 355)
Deferred to 2022	(521 112)	-
BALANCE CARRIED FORWARD	846 032	1 014 749

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	846 032	1 014 749
ICT for Environmental Justice and Sustainability - EnvJus	80 467	63 834
The Ford Foundation - Grant # 0134-0258	29 444	-
Transfer from Institutional Strengthening (IS)	29 444	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	51 023	63 834
Transferred from Management system - MGMT	51 023	63 834
Communications - COMMS	210 789	199 675
The Ford Foundation - Grant # 0134-0258	36 610	-
Transfer from Institutional Strengthening (IS)	36 610	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	174 179	199 675
Transferred from Management system - MGMT	174 179	199 675
Technology - TECH	202 538	149 521
The Ford Foundation - Grant # 0134-0163	-	22 386
Transfer from Institutional Strengthening (IS)	-	22 386
The Ford Foundation - Grant # 0134-0258	32 690	-
Transfer from Institutional Strengthening (IS)	32 690	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	169 848	127 135
Transferred from Management system - MGMT	169 848	127 135
Global Advocacy and Internet Governance - GoIG	61 140	38 860
The Ford Foundation - Grant # 0137-0685	61 140	38 860
Received	-	100 000
Deferred to 2021	61 140	(61 140)
Global Advocacy and Policy Strategy - GAPS	90 212	120 013
The Ford Foundation - Grant # 0134-0163	-	94 000
Transfer from Institutional Strengthening (IS)	-	94 000
The Ford Foundation - Grant # 0134-0258	41 286	-
Transfer from Institutional Strengthening (IS)	41 286	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	48 926	26 013
Transferred from Management system - MGMT	48 926	26 013
BALANCE CARRIED FORWARD	1 491 177	1 586 652

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 491 177	1 586 652
Communications and Information Policy Programme - CIPP	2 768 024	1 512 660
Article 19	-	-
Received	-	25 000
Accrued in 2019	-	(25 000)
Department for International Development (DFID) Grant Number: 204963-108	-	18 470
Deferred to 2019	-	18 470
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	1 211 693	197 124
Received	680 504	2 341 278
Deferred to 2021	2 144 154	(2 144 154)
Deferred to 2022	(1 612 966)	-
European Union - EIDHR/2018/400-438	341 982	218 321
Received	529 711	-
Deferred to 2020	-	254 232
Deferred to 2021	35 911	(35 911)
Deferred to 2022	(223 640)	-
The Ford Foundation - Grant # 0134-0163 Transfer from Institutional Strengthening (IS)	-	28 000
Received	-	28 000
The Ford Foundation - Grant # 0134-0258 Transfer from Institutional Strengthening (IS)	58 132	-
Received	58 132	-
German Corporation for International Cooperation Contract No: 81252654	(854)	48 447
Received	47 593	-
Accrued in 2020	(48 447)	48 447
International Development Research Centre (IDRC) - 108580-001	-	1 178
Deferred to 2020	-	1 178
Luminate	-	-
Received	50 000	-
Deferred to 2022	(50 000)	-
Open Society Institute - OR202181402	-	-
Received	150 000	-
Deferred to 2022	(150 000)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	1 157 071	832 443
Received	1 215 555	1 232 142
Deferred to 2021	399 699	(399 699)
Deferred to 2022	(458 183)	-
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	-	168 677
Received	-	132 891
Deferred to 2020	-	99 935
Refunded to donor	-	(64 149)
BALANCE CARRIED FORWARD	4 259 201	3 099 312

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	4 259 201	3 099 312
Women's Rights Programme - WRP	975 052	952 258
Astraea Lesbian Foundation for Justice	104 574	-
Received	115 422	32 500
Deferred to 2021	32 500	(32 500)
Deferred to 2022	(43 348)	-
Creating Resources for Empowerment in Action - CREA	(1 976)	269 323
Received	31 024	102 000
Deferred to 2020	-	134 323
Accrued in 2020	(33 000)	33 000
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA)	275 024	-
Received	298 330	-
Deferred to 2022	(23 306)	-
The Ford Foundation - Grant # 0134-0163	-	10 825
Transfer from Institutional Strengthening (IS)	-	10 825
The Ford Foundation - Grant # 0134-0258	91 227	-
Transfer from Institutional Strengthening (IS)	91 227	-
Foundation for a Just Society - # 1376	-	-
Received	50 000	-
Deferred to 2021	(50 000)	-
Global Fund for Women - Grant # 20-55777R	19 932	3 068
Received	-	23 000
Deferred to 2021	19 932	(19 932)
Global Fund for Women - Grant # 21-57590R	6 504	-
Received	32 480	-
Deferred to 2021	(25 976)	-
International Development Research Centre (IDRC) - 108598-001	186 440	165 328
Received	161 172	174 086
Deferred to 2020	-	36 136
Deferred to 2021	44 895	(44 895)
Deferred to 2022	(19 627)	-
Mannion Daniels LTD for Amplify Change	-	166 680
Received	-	42 274
Deferred to 2020	-	124 406
The OAK Foundation - Grant # OFIL-19-099	36 105	63 895
Received	-	100 000
Deferred to 2021	36 105	(36 105)
The Oak Foundation - OUSA-18-027	150 000	-
The OAK Foundation - Discretionary grant	-	123 000
Deferred to 2020	-	123 000
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	25 000	25 000
Transferred from Management systems - MGMT	25 000	25 000
Wellspring Philanthropic Fund (WPF) - # 13371	-	125 139
Deferred to 2020	-	125 139
Wellspring Philanthropic Fund (WPF) - # 14806	82 222	-
Received	250 000	-
Deferred to 2021	(167 778)	-
	5 234 253	4 051 570

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2021 (Continued)

	2021 USD	2020 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>15 590</u>	<u>15 087</u>
12. TAXATION		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
13. CASH GENERATED FROM OPERATIONS		
Surplus for the year	116 984	41 571
Adjusted for :		
Depreciation	190	333
Decrease/(increase) in accrued income	64 868	(48 824)
Increase in deferred income	910 876	2 294 229
Increase in provision for leave pay	5 251	9 209
Net surplus before working capital changes	<u>1 098 168</u>	<u>2 296 518</u>
Working capital changes	284 077	(113 014)
Decrease/(increase) in accounts receivable	<u>102 833</u>	<u>(12 329)</u>
Increase/(decrease) in accounts payable	<u>181 244</u>	<u>(100 685)</u>
Cash generated from operations	<u>1 382 245</u>	<u>2 183 504</u>

14. GOING CONCERN

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ANALYSIS OF THE SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION - Sida
CONTRIBUTION NO. 61070135 - "CORE SUPPORT : APC STRATEGIC ACTION 2020 - 2023
FOR THE YEAR ENDED 31 DECEMBER 2021

2021	2020
USD	USD

FUNDS CARRIED FORWARD FROM 2020/2019 YEAR

699 740	-
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FUNDS RECEIVED DURING THE YEAR

3 071 149	2 893 799
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Received - 27 April 2020	-	1 321 036
Received - 14 December 2020	-	979 272
Received - 14 December 2020	-	593 491
Received - 24 May 2021	70 937	-
Received - 1 July 2021	962 781	-
Received - 1 July 2021	583 496	-
Received - 21 December 2021	905 285	-
Received - 21 December 2021	548 650	-

LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES

(2 334 698)	(2 194 059)
-------------	-------------

Core mission support

Communications Unit	(890 436)	(880 124)
Management Systems	(174 179)	(199 675)
Network Development Coordination	(496 318)	(484 766)
Technical Unit	(50 091)	(68 548)
	(169 848)	(127 135)

Programmes and Units

Communications and Information Policy Programme	(1 167 841)	(757 491)
Community Networks	(20 254)	(14 201)
Global Advocacy and Policy Strategy	(1 073 661)	(692 277)
Women's Rights Programme	(48 926)	(26 013)
	(25 000)	(25 000)

Activities and Projects

Securing Human Rights online in Africa through a strong and active "African declaration on internet rights and freedoms" Network	(276 421)	(556 445)
AfriSIG	-	(18 365)
GISWatch	-	(26 877)
Network Development Sug-granting	(63 155)	(80 724)
ICT for environmental justice and sustainability	(162 243)	(366 645)
	(51 023)	(63 834)

UNSPENT FUNDS CARRIED FORWARD TO THE 2022/2021 YEAR

1 436 191	699 740
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ANALYSIS OF THE FORD FOUNDATION
GRANT NO. 134163 & 134258 - GENERAL SUPPORT AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 USD	2020 USD
FUNDS CARRIED FORWARD FROM 2020/2019 YEAR	556 755	250 000
FUNDS RECEIVED DURING THE YEAR	479 832	556 755
Received - 27 April 2020	-	556 755
Received - 8 September 2021	479 832	-

LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES

Core mission support	(132 293)	(109 986)
Management Systems	(96 827)	(82 600)
Communications Unit	(7 436)	-
Network Development Coordination	(15 065)	(5 000)
Technical Unit	(5 279)	(22 386)
Women's Rights Programme	(7 686)	-
Programmes and Units	(270 709)	(132 825)
Management Systems	(19 188)	-
Communications and Information Policy Programme	(58 132)	(28 000)
Communications Unit	(16 166)	-
Global Advocacy and Policy Strategy	(41 286)	(94 000)
ICT for Environmental Justice and Sustainability	(29 444)	-
Technical Unit	(22 952)	-
Women's Rights Programme	(83 541)	(10 825)
LESS : DIRECT EXPENDITURE	(23 767)	(7 189)
Management Systems	(23 767)	(7 189)

UNSPENT FUNDS CARRIED FORWARD TO THE 2022/2021 YEAR SUPPLEMENTARY SCHEDULE

	<u>609 818</u>	<u>556 755</u>
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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021**
MANAGEMENT SYSTEMS - MS

	2021 USD	2020 USD
INCOME	1 037 629	709 011
Grants	618 633	574 556
The Ford Foundation - Grant # 0134-0163	-	89 789
Deferred to 2020	-	250 000
Transfers to programmes and projects	-	(160 211)
The Ford Foundation - Grant # 0134-0258	122 315	-
Received	(434 440)	556 755
Deferred to 2021	556 755	(556 755)
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	496 318	484 766
Received	3 071 149	2 893 799
Transfers to programmes and projects	(2 259 621)	(2 267 347)
Deferred to 2021	141 686	(141 686)
Deferred to 2022	(456 896)	-
Earned income	230 329	125 213
Administration fees	168 519	68 108
Commissioned services - external	2 750	-
Commissioned services - internal	56 131	55 905
Staff support fund	2 475	1 200
Sundry	454	-
Pass-through grant to country partners	188 667	9 242
EXPENDITURE	1 001 846	703 453
Administrative expenses	1 001 846	703 453
Auditors' remuneration	15 590	15 087
Bank charges	42 199	32 355
Closer than ever	7 746	9 468
Consultants (HR, legal media, research, technical)	7 367	22 649
Evaluation	25 500	7 189
Finance systems development	71 723	-
Fundraising expenses	675	1 318
General expenses	715	2 604
Meetings (staff, executive board and council)	40 110	149 072
Office expenses	25 151	15 578
Pass-through grant to country partners	188 608	9 011
Postage	219	239
Provision for leave pay	4 054	115
Salaries and benefits	527 074	429 567
Staff support fund	4 443	1 200
Staff training	-	500
Stationery and software	1 441	-
Stockholm Internet Forum 2021 - participant support	35 170	-
Telephone and fax	-	340
Travel (staff)	38	1 959
Website	4 023	5 202
SURPLUS/(DEFICIT) FOR THE YEAR	35 783	5 558
TRANSFER (TO) SUSTAINABILITY FUND	(35 783)	(5 558)
BALANCE AT BEGINNING OF YEAR	38 710	38 710
BALANCE AT END OF YEAR	38 710	38 710

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

NETWORK DEVELOPMENT

	2021 USD	2020 USD
INCOME	99 316	88 658
Grants	65 156	73 548
The Ford Foundation - Grant # 0134-0163	15 065	5 000
Transferred from Institutional Strengthening - IS	15 065	5 000
Swedish International Development Cooperation		
Agency (Sida) (61070135) / (61070065)	50 091	68 548
Transferred from Management systems - MGMT	50 091	68 548
Earned income	34 160	15 110
Administration fees	34 160	13 929
Commissioned services - internal	-	1 181
Membership dues	-	-
Deferred to 2020	-	7 970
Transfer to Network Development Sub-granting	-	(7 970)
EXPENDITURE	99 316	88 658
General expenses	-	4
Operating expenses - personnel	4 080	3 913
Provision for leave pay	621	668
Salaries and benefits	94 615	84 074
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021NETWORK DEVELOPMENT SUB-GRANTING
(Members' Implementation of Strategic Priorities)

	2021 USD	2020 USD
INCOME	202 040	393 494
Grants	162 243	366 645
Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT Deferred to 2021 Deferred to 2022	162 243 525 000 158 355 (521 112)	366 645 525 000 (158 355) -
Earned income	39 797	26 849
Membership dues Received Transferred from Network Development Deferred to 2021	39 797 29 726 - 10 071	26 849 28 950 7 970 (10 071)
EXPENDITURE	168 943	393 494
Bad debts (uncollectable dues) Member capacity building Member capacity building (non-DAC) Member Exchange and Travel Fund (METF) Member Exchange and Travel Fund (METF) (non-DAC) Sub-granting (non-DAC) Sub-granting – Sida funded Sub-granting – projects Sub-granting – small grants	- - 200 - 1 500 5 000 162 243 107 274 54 969	1 900 167 - 2 013 - 24 949 364 465 290 111 74 354
SURPLUS/(DEFICIT) FOR THE YEAR	33 097	-
TRANSFER (TO) CIPP - COORDINATION	(960)	-
TRANSFER (TO) SUSTAINABILITY FUND	(32 137)	-
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 2021INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT)
FOR ENVIRONMENTAL JUSTICE AND SUSTAINABILITY

APC Strategic Plan 2020-2023 Outcome Area 6

	2021 USD	2020 USD								
INCOME	80 467	63 834								
Grants	80 467	63 834								
The Ford Foundation - Grant # 0134-0258 Transferred from Institutional Strengthening Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">29 444</td></tr> <tr><td style="text-align: right;">29 444</td></tr> <tr><td style="text-align: right;">51 023</td></tr> <tr><td style="text-align: right;">51 023</td></tr> </table>	29 444	29 444	51 023	51 023	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">-</td></tr> <tr><td style="text-align: right;">63 834</td></tr> <tr><td style="text-align: right;">63 834</td></tr> </table>	-	-	63 834	63 834
29 444										
29 444										
51 023										
51 023										
-										
-										
63 834										
63 834										
EXPENDITURE	80 467	63 834								
Consultants	15 428	20 100								
Honorarium	1 300	9 050								
Operating expenses	2 040	-								
Personnel	48 314	34 395								
Publications – editing, design and layout	860	289								
Sub-grants	1 600	-								
Translation	10 925	-								
SURPLUS/(DEFICIT) FOR THE YEAR	-	-								
BALANCE AT BEGINNING OF THE YEAR	-	-								
BALANCE AT END OF YEAR	-	-								

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS

	2021 USD	2020 USD
INCOME	304 996	278 214
Grants	210 789	199 675
The Ford Foundation - Grant # 0134-0258	36 610	-
Transferred from Institutional Strengthening	36 610	-
Swedish International Development Cooperation	174 179	199 675
Agency (Sida) (61070135) / (61070065)	174 179	199 675
Transferred from Management Systems - MGMT		
Earned income	94 207	78 539
Administration fees	31 700	13 929
Commissioned services - internal	62 507	64 610
EXPENDITURE	304 996	278 214
Communications	304 996	278 214
Consultants (including technical)	16 114	30 379
Information dissemination and promotion	-	8 991
Intern costs	-	8 170
Operating expenses	813	1 302
Operating expenses - personnel	10 130	8 689
Personnel	263 820	221 013
Provision for leave pay	1 918	(330)
Translation and editing	12 200	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
TRANSFER (TO) SUSTAINABILITY FUND	-	-
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 2021

TECHNICAL UNIT

	2021 USD	2020 USD
INCOME	291 664	192 839
Grants	202 538	149 521
The Ford Foundation - Grant # 0134-0163	32 690	22 386
Transferred from Institutional Strengthening - IS	32 690	22 386
Swedish International Development Cooperation		
Agency (Sida) (61070135) / (61070065)	169 848	127 135
Transferred from Management Systems - MGMT	169 848	127 135
Earned income	89 127	43 318
Administration fees	31 700	13 929
Commissioned services - external	15 659	9 442
Commissioned services - internal	41 768	19 947
EXPENDITURE	276 006	183 397
Consultants (including technical)	22 131	3 952
Operating expenses - personnel	8 868	6 849
Personnel	222 752	156 917
Provision for leave pay	1 181	3 112
Tools, resources and training material development	4 792	7 046
Travel (Staff)	-	1 348
Website and servers hosting and maintenance	16 282	3 051
Website development	-	1 122
SURPLUS/(DEFICIT) FOR THE YEAR	15 659	9 442
TRANSFER (TO) SUSTAINABILITY FUND	(15 659)	(9 442)
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 2021

GLOBAL ADVOCACY AND INTERNET GOVERNANCE

SUPPORT THE CHAIR OF THE UNITED NATIONS INTERNET GOVERNANCE
FORUM'S MULTI-STAKEHOLDER ADVISORY GROUP ("MAG CHAIR")

	2021 USD	2020 USD
INCOME	86 140	67 375
Grants	61 140	38 860
The Ford Foundation - Grant # 0137-0685	61 140	38 860
Received	-	100 000
Deferred to 2021	61 140	(61 140)
Earned income	25 000	28 515
Commissioned services - external	25 000	27 000
American Registry for Internet Numbers (ARIN)	25 000	-
APNIC Foundation	-	2 000
Number Resource Organisation	-	25 000
Commissioned services - internal	-	1 515
EXPENDITURE	86 140	65 860
Administration	18 140	2 000
Fees	68 000	63 860
SURPLUS/(DEFICIT) FOR THE YEAR	-	1 515
TRANSFER (TO) SUSTAINABILITY FUND	-	(1 515)
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 2021

GLOBAL ADVOCACY AND POLICY STRATEGY

	2021 USD	2020 USD
INCOME	123 088	128 014
Grants	90 212	120 013
The Ford Foundation - Grant # 0134-0163	41 286	94 000
Transferred from Institutional Strengthening - IS	41 286	94 000
Swedish International Development Cooperation	48 926	26 013
Agency (Sida) (61070135) / (61070065)	48 926	26 013
Transferred from Management Systems - MGMT	-	-
Earned income	32 876	8 001
Commissioned services - external	32 876	6 885
Received	20 151	4 110
Deferred to 2020	-	15 500
Deferred to 2021	12 725	(12 725)
Commissioned services - internal	-	1 116
EXPENDITURE	123 088	122 788
Advocacy travel and events	7 536	1 193
Consultants	-	25 877
Operating expenses – personnel	4 080	3 361
Personnel costs	109 424	88 916
Provision for leave pay	1 173	121
Research	-	3 250
Staff meeting	-	70
Staff training	874	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	5 226
TRANSFER (TO) SUSTAINABILITY FUND	-	(5 226)
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 2021COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2020 USD	2020 USD
INCOME	137 191	164 711
Grants	78 386	42 201
The Ford Foundation - Grant # 0134-0163	58 132	28 000
Transferred from Institutional Strengthening - IS	58 132	28 000
Swedish International Development Cooperation	20 254	14 201
Agency (Sida) (61070135) / (61070065)	20 254	14 201
Transferred from Management Systems - MGMT		
Earned income	58 805	122 511
Commissioned services - external	19 434	64 786
African Union for IGF Africa	(2 114)	3 431
Received	(3 958)	-
Deferred to 2020	-	5 275
Deferred to 2021	1 844	(1 844)
Facebook for SADC IR Advocacy Support	-	13 795
Deferred to 2020	-	13 795
ICANN for IGF Africa	5 000	-
IGF Support Organisation	-	3 480
Internews for IGF Africa - Accrued in 2021	1 000	-
SMEX Cyrilla Sub-award	-	42 679
Received	-	47 624
Accrued in 2019	-	(4 944)
Other	15 548	1 400
Commissioned services - internal	39 371	57 725
EXPENDITURE	134 992	147 724
Consultants	826	900
Cyrilla	-	42 679
Global Policy and Advocacy activities	5 000	750
Information dissemination and promotions	3 893	999
ICT Policy Coordination and related activities	7 486	27 492
Africa	7 486	26 992
Latin America and the Caribbean	-	500
Operating expenses - personnel	3 995	2 040
Personnel costs	112 435	71 016
Provision for leave pay	(2 470)	1 848
Travel	3 827	-
SURPLUS/(DEFICIT) FOR THE YEAR	2 199	16 987
TRANSFER FROM CIPP PROGRAMMES/PROJECTS	3 106	-
TRANSFER (TO)/FROM SUSTAINABILITY FUND	(5 305)	(16 987)
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 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfrISIG)

	2021 USD	2020 USD
INCOME	44 686	28 208
Grants		
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	-	26 877
Transferred from Management Systems - MGMT	-	26 877
	44 686	1 332
Contributions		
African Union Commission	3 000	-
Donuts	4 800	-
Deutsche Welle Akademie	7 962	-
Received	5 579	2 679
Accrued in 2019	-	(2 679)
Accrued in 2021	2 383	-
Google	-	1 332
Received	-	11 332
Accrued in 2019	-	(10 000)
ICANN	2 500	-
Internet Society (ISOC)	8 250	-
Received	10 000	-
Deferred to 2022	(1 750)	-
Mozilla	7 812	-
Accrued in 2021	7 812	-
Public Interest Registry	7 500	-
Sundry contributions	2 863	-
	44 686	28 208
EXPENDITURE		
Administration	4 743	-
Communications and materials	8 245	41
Consultants and resource people	18 960	1 665
Coordination and logistics	12 738	23 213
Monitoring and evaluation	-	3 290
	44 686	28 208
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2021 USD	2020 USD
INCOME	344 097	220 126
Grants	341 982	218 321
European Union		
Contract number: EIDHR/2018/400-438	341 982	218 321
Received	529 711	-
Deferred to 2020	-	254 232
Deferred to 2021	35 911	(35 911)
Deferred to 2022	(223 640)	-
Partner contributions	2 115	1 706
EngageMedia	966	-
Media Matters for Democracy (MMFD)	792	1 706
Myanmar ICT for Development Organization (MIDO)	356	-
Other income	-	100
Travel refunds	-	100
EXPENDITURE	344 097	220 126
Indirect costs	22 532	14 401
Other Costs, services	64 259	49 527
Consultants	33 243	26 839
Content development for Digital Rights Monitor	-	4 317
Costs of conferences/seminars	760	2 262
Expenditure verification	3 899	3 500
Facilitators	13 750	-
Financial services	7 171	-
Project management tools	417	70
Publications	46	-
Studies, research	4 972	9 565
Visibility actions	-	2 973
Grants	70 374	7 074
Audio visual	2 203	1 199
Capacity building	10 751	1 365
Creative content	3 800	2 200
Research	14 300	2 310
Workshop	39 320	-
Equipment and supplies	-	603
Domain & Hosting for Digital Rights Monitor	-	603
Human Resources	186 449	139 761
Per diems	23 180	8 491
Salaries - APC	146 127	118 915
Salaries - country	17 142	12 355
Travel	483	8 761
International travel	-	4 336
Local transportation	39	366
Regional travel	444	4 058
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2021 USD	2020 USD
INCOME	-	1 178
Grants		
International Development Research Centre	-	1 178
Grant # 108580-001	-	1 178
Deferred to 2020	-	1 178
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	1 178
TRANSFER TO SUSTAINABILITY FUNDS	-	(1 178)
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 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2021 USD	2020 USD
INCOME	1 134 661	713 941
Grants	1 073 661	692 277
Open Society Institute - OR202181402	-	-
Received	150 000	-
Deferred to 2022	(150 000)	-
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	1 073 661	692 277
Transferred from Management Systems - MGMT	1 132 145	1 091 976
Deferred to 2021	399 699	(399 699)
Deferred to 2022	(458 183)	-
Earned income	61 000	21 664
Commissioned services – external	61 000	20 000
Connect Humanity (via Tides Foundation)	12 000	-
Received	15 000	-
Deferred to 2022	(3 000)	-
48Percent.org	24 000	-
Received	30 000	-
Deferred to 2022	(6 000)	-
Internet Society (ISOC)	25 000	20 000
Commissioned services – internal	-	1 664
EXPENDITURE	1 131 661	712 277
Coordination	208 604	160 130
Evaluation	24 552	-
Overhead	108 817	63 880
Personnel	75 235	96 251
Objective 1	308 054	223 071
Peer Community Grants	226 835	83 613
Peer Community planning meeting	-	32 867
Personnel	67 535	106 590
Project inception and planning meetings	13 684	-
Objective 2	15 576	19 214
Personnel	15 000	15 000
Production of GenderIT edition	576	2 146
Regional Summits or Capacity building events	-	2 068
Objective 3	246 294	148 992
APC Labs tech development	29 148	39 236
Pathfinder grants	127 144	20 886
Personnel	90 001	88 869
Objective 4	194 326	100 697
Consultants	47 038	-
Personnel	35 100	61 019
Policy and regulation expert	-	38 625
Regional regulatory workshops	112 189	1 052
Objective 5	158 807	60 174
Personnel	49 997	45 791
Gender CN discretionary grants	108 810	14 383
SURPLUS/(DEFICIT) FOR THE YEAR	3 000	1 664
TRANSFER (TO) CIPP - COORDINATION	(3 000)	-
TRANSFER TO SUSTAINABILITY FUNDS	-	(1 664)
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 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

DIGITAL ACCESS MENTORSHIP

	2021 USD	2020 USD
INCOME	-	18 470
Grants		
Department for International Development (DFID)	-	18 470
Grant Number: 204963-108		
Deferred to 2020	-	18 470
EXPENDITURE	-	18 470
APC Core Support	-	3 815
Attending Summit & Inception meeting	-	11 984
Coordination, Project management and Mentorship	-	2 671
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2021 USD	2020 USD
INCOME	63 178	80 819
Grants	63 155	80 724
Article 19	-	-
Received	-	25 000
Accrued in 2019	-	(25 000)
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	63 155	80 724
Transferred from Management Systems - MGMT	63 155	80 724
Other income	22	95
EXPENDITURE	63 178	80 819
Book - content	20 425	51 500
Book - production and distribution	9 569	2 370
Book - website, launch and dissemination	3 086	-
Coordination	30 099	26 949
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2021 USD	2020 USD
INCOME	-	187 042
Grants	-	187 042
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	-	168 677
Received	-	132 891
Deferred to 2020	-	99 935
Refunded unspent funds	-	(64 149)
Swedish International Development Cooperation Agency (Sida) (61070135)	-	18 365
Transferred from Management Systems - MGMT	-	18 365
EXPENDITURE	-	187 042
Contractual	-	90 523
Other direct costs	-	60 670
Personnel	-	33 383
Supplies	-	883
Travel	-	1 582
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

STRENGTHENING A RIGHTS-BASED APPROACH TO DATA PROTECTION IN AFRICA

	2021 USD	2020 USD
INCOME	(854)	48 447
Grants	(854)	48 447
German Corporation for International Cooperation Contract No: 81252654 Received Accrued in 2020	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 5px; text-align: right;">(854)</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">47 593</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">(48 447)</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 5px; text-align: right;">48 447</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">-</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">48 447</div> </div>
EXPENDITURE	-	48 447
Administration costs Consultants/experts Staff	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 5px; text-align: right;">-</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">-</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">-</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 5px; text-align: right;">3 589</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">36 701</div> <div style="border: 1px solid black; padding: 5px; text-align: right;">8 158</div> </div>
SURPLUS/(DEFICIT) FOR THE YEAR	(854)	-
TRANSFER FROM CIPP - COORDINATION	854	
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 2021

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY-LED APPROACHES TO ADDRESSING THE DIGITAL DIVIDE

	2021 USD	2020 USD
INCOME	1 211 693	197 124
Grants	1 211 693	197 124
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	1 211 693	197 124
Received	680 504	2 341 278
Deferred to 2021	2 144 154	(2 144 154)
Deferred to 2022	(1 612 966)	-
EXPENDITURE	1 211 693	197 124
Overhead – APC	58 900	9 408
Personnel (project-wide support)	174 126	50 820
Project leadership, oversight and management development	41 683	29 700
Project Communication and Advocacy	41 897	2 563
Project Administrator	62 731	4 854
Gender Policy	12 000	4 681
Communication support	5 398	1 522
Technical support	10 417	7 500
WP 1: Strengthening a peer community of Meso Organisations	370 765	74 821
Overhead – MESO organisations	25 655	4 345
Brazil	59 947	12 540
Personnel	49 500	5 040
Institutional strengthening	7 400	-
Scoping and travel	3 047	7 500
Indonesia	75 811	9 964
Personnel	54 456	8 256
Institutional strengthening	21 356	1 708
Kenya	66 477	19 298
Personnel	60 087	18 288
Institutional strengthening	6 390	1 010
Nigeria	78 986	6 789
Personnel	72 270	6 105
Institutional strengthening	6 716	684
South Africa	63 890	21 885
Personnel	60 262	18 113
Institutional strengthening	3 628	3 772
WP 2: Towards sustainable Local Organisations and Networks	39 635	28 775
Personnel	33 600	24 775
Workshop	6 035	4 000
WP 3: Creating an Enabling policy and regulation environment	568 266	33 300
Personnel	40 560	17 014
Consultant honorarium	23 000	-
Consultants	108 654	-
International travel	8 520	-
Lead researchers	24 038	-
National regulatory workshops	328 890	-
Production	34 604	-
Technical assistance to national regulators	-	16 286
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2021 USD	2020 USD
INCOME	820 038	581 803
Grants	515 564	350 926
Astraea Foundation - Federal Contract No. 6228-APC-CL20	104 574	-
Received	115 422	32 500
Deferred to 2021	32 500	(32 500)
Deferred to 2022	(43 348)	-
The Ford Foundation - Grant # 0134-0258 and Grant # 0134-0163	91 227	10 825
Transferred from Institutional Strengthening	91 227	10 825
Global Fund for Women Grant # 21-57590R and Grant # 20-55777R	26 436	3 068
Received	32 480	23 000
Deferred to 2021	19 932	(19 932)
Deferred to 2022	(25 976)	-
The Oak Foundation - OFIL-19-099	36 105	63 895
Received	-	100 000
Deferred to 2021	36 105	(36 105)
The Oak Foundation - OUSA-18-027	150 000	-
The Oak Foundation - discretionary grant	-	123 000
Deferred to 2020	-	123 000
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	25 000	25 000
Transferred from Management Systems - MGMT	25 000	25 000
Wellspring Philanthropic Fund (WPF) - # 14806 and # 13371	82 222	125 139
Received	250 000	-
Deferred to 2020	-	125 139
Deferred to 2022	(167 778)	-
Earned income	304 474	230 877
Commissioned services - external	776	10 500
Commissioned services - internal	303 698	220 377
EXPENDITURE	789 962	582 754
Consultants and related expenses	24 466	22 222
CommsLabs Program for Eastern Europe and Central Asia	104 574	-
Event income uncollectible – bad debt	-	4 000
Gender-based Violence - advocacy, research	-	4 000
Information dissemination and distribution	6 734	2 036
Operating expenses	6 409	10 076
Personnel costs	503 159	395 053
Personnel expenses	20 701	17 053
Provision for leave pay	(1 226)	3 675
Research and publications	20 472	3 000
Resource mobilisation	-	7 500
Security Training in Brazil	38 985	63 895
Small grants for capacity building and campaigning	-	2 000
Staff meeting	6 002	3 149
Staff Training	2 141	-
Take Back The Tech Camp	8 077	3 999
Tools, resources and training material development	40 953	36 872
Translation	5 536	3 042
Travel	2 978	1 183
SURPLUS/(DEFICIT) FOR THE YEAR	30 076	(951)
TRANSFER (TO)/FROM PROJECTS	(1 976)	951
TRANSFER (TO) SUSTAINABILITY FUND	(28 100)	-
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 2021

WOMEN'S RIGHTS PROGRAMME

ALL WOMEN COUNT (FLOW)

A Global South Alliance to prevent violence against ALL women

	2021 USD	2020 USD
INCOME	(1 976)	269 323
Grants	(1 976)	269 323
Creating Resources for Empowerment in Action – CREA	(1 976)	269 323
Received	31 024	102 000
Deferred to 2020	-	134 323
Accrued in 2020	(33 000)	33 000
EXPENDITURE	-	269 323
Coordination	-	58 307
Monitoring and evaluation	-	25 198
Supporting content production through structure knowledge and capacity building activities	-	81 897
Take Back The Tech! Initiative	-	103 922
SURPLUS/(DEFICIT) FOR THE YEAR	(1 976)	-
TRANSFER FROM WRP COORDINATION	1 976	-
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 2021

WOMEN'S RIGHTS PROGRAMME

EXPANDING EROTICS NETWORKS IN SOUTH ASIA

	2021 USD	2020 USD
INCOME	-	166 680
Grants	-	166 680
Mannion Daniels LTD for Amplify Change Agreement Number: 8S5D-CLTC-JR Received	-	166 680
Deferred to 2020	-	42 274
	-	124 406
EXPENDITURE	-	165 730
Campaigns and Communications	-	28 517
Capacity Building	-	38 734
Monitoring and Evaluation	-	2 157
Network Building	-	36 440
Organisational Strengthening/Capacity Building/ Sustainability	-	49 556
Policy Advocacy	-	2 826
Research	-	7 500
SURPLUS/(DEFICIT) FOR THE YEAR	-	951
TRANSFER (TO) WRP COORDINATION	-	(951)
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 2021

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2021 USD	2020 USD
INCOME	186 440	165 328
Grants		
International Development Research Centre		
Grant # 108598-001	186 440	165 328
Received	161 172	174 086
Deferred to 2020	-	36 136
Deferred to 2021	44 895	(44 895)
Deferred to 2022	(19 627)	-
EXPENDITURE	186 440	165 328
Consultants	7 114	1 548
Coordination	76 989	104 865
Indirect costs	13 007	14 980
Research	89 219	37 532
Staff travel	110	6 403
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2021

WOMEN'S RIGHTS PROGRAMME

OUR VOICES, OUR FUTURES - (OVOF) PROJECT

	2021 USD	2020 USD
INCOME	275 024	-
Grants		
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA) Received	275 024 298 330	- -
Deferred to 2022	(23 306)	-
EXPENDITURE	275 024	-
Activity costs	130 448	-
Audit	1 447	-
Direct staff costs	107 268	-
Overhead/indirect costs	35 861	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-