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

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2011**

# ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## INDEX TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

<b>Contents</b>	<b>Page</b>
Executive Board's responsibilities and approval	1
Report of the independent auditors	2 - 3
Report of the Executive Board	4
Statement of financial position	5
Statement of comprehensive income	6
Statement of changes in reserves	7
Statement of cash flows	8
Notes to the annual financial statements	9 - 18
The supplementary schedules set out on pages 19 to 39 are presented for information purposes and are not covered by the audit opinion.	
Index to supplementary schedules	19
Supplementary schedules	20 - 39



## **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 2011, 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 3 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 2011, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

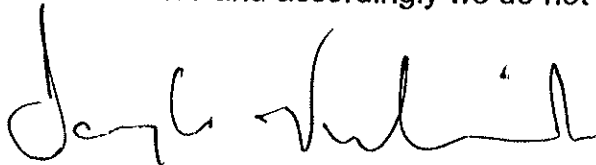
### **Emphasis of Matter**

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

1. As is explained in note 11 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 39 do not form part of the annual financial statements and are presented as additional information. We have not audited these schedules and accordingly we do not express an opinion on them.



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

**Johannesburg**  
**30 August 2012**

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### REPORT OF THE EXECUTIVE BOARD FOR THE YEAR ENDED 31 DECEMBER 2011

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2011.

#### 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 (2010 - USD 1,577).

#### 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), appointed March 2011  
 V Pellizzer, (Vice Chair) Oneworld - platform for  
 Southeast Europe (Owpsee), Bosnia and Herzegovina  
 J Casasbuenas, (Treasurer), Colnodo, Colombia, appointed March 2011  
 G Selaimen, Núcleo de Pesquisas, Estudos e Formação (Nupef), appointed March 2011  
 A Garton, Engage Media, Australia  
 L Probert, GreenNet, United Kingdom, appointed March 2011  
 S Ahmad, Bytes for All, Pakistan, appointed March 2011  
 D Lujambio, (Chairperson) Nodo TAU, Argentina, resigned March 2011  
 A Alegre, Foundation for Media Alternatives, Philippines, resigned March 2011  
 M Lambert, Alternatives, Canada, resigned March 2011  
 J Nguo, ALIN, Kenya, resigned March 2011  
 M Sigillito, (Treasurer), Uruguay, resigned

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2011

	Note	2011 USD	2010 USD
<b>ASSETS</b>		<b>1 430 134</b>	<b>2 157 312</b>
<b>Non current assets</b>		<b>872</b>	<b>1 398</b>
Equipment	2	872	1 398
<b>Current assets</b>		<b>1 429 262</b>	<b>2 155 914</b>
Accounts receivable	3	121 837	92 389
Accrued income	5	172 555	356 501
Cash and cash equivalents	4	1 134 870	1 707 024
<b>TOTAL ASSETS</b>		<b>1 430 134</b>	<b>2 157 312</b>
<b>RESERVES AND LIABILITIES</b>		<b>1 430 134</b>	<b>2 157 312</b>
<b>Reserves and sustainability funds</b>		<b>785 275</b>	<b>653 417</b>
MS sustainability fund		84 406	84 406
CIPP sustainability fund		70 055	59 922
STAND sustainability fund		20 310	12 729
WNSP sustainability fund		448 602	419 249
Programme funds		-	-
Retained income		161 902	77 111
<b>Current liabilities</b>		<b>644 859</b>	<b>1 503 895</b>
Accounts payable	6	40 179	58 843
Deferred income	7	604 680	1 445 052
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>1 430 134</b>	<b>2 157 312</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2011

	Note	2011 USD	2010 USD
<b>INCOME</b>		<b>2 993 317</b>	<b>2 699 546</b>
<b>Grants and contract income</b>	<b>8</b>	<b>2 541 921</b>	<b>2 538 423</b>
Management Systems - MS		52 676	140 417
Communications and Information Policy Programme - CIPP		964 260	855 599
Strategic Technologies and Network Development Programme - STAND		660 015	199 194
Women's Networking Support Programme - WNSP		864 970	1 343 213
<b>Earned income</b>		<b>451 396</b>	<b>161 123</b>
Consulting revenue - external		209 971	134 514
Management Systems - MS		177 609	96 114
Communications and Information Policy Programme - CIPP		9 220	20 260
Strategic Technologies and Network Development Programme - STAND		7 556	-
Women's Networking Support Programme - WNSP		15 586	18 140
Events - Panglao March 2011		210 233	-
Interest		997	2 558
Membership fees		23 400	23 386
Sales and sundry		6 795	665
<b>EXPENDITURE</b>		<b>2 861 459</b>	<b>2 705 513</b>
Accounting, human resources and other fees		17 775	18 697
Annual report		3 792	7 670
Auditor's remuneration	<b>9</b>	14 147	10 375
Bank charges		18 300	13 923
Conference attendance and exhibitions		-	139
Depreciation	<b>2</b>	526	181
Fundraising expenses		1 384	274
General expenses		7 145	25 731
Meetings (staff and executive board and council)		214 498	19 576
Office expenses		18 055	25 665
Programme and project expenses		2 066 891	2 091 312
Postage		2 695	3 077
Personnel costs		456 214	425 982
Telephone and fax		2 121	2 746
Translation		22 188	4 178
Travel, accommodation and per diems		2 887	38 433
Website (includes re-design)		12 841	17 554
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>131 858</b>	<b>(5 967)</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2011

	WN SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	STAND SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2009	473 361	62 868	4 730	84 406	-	34 019	659 384
(Deficit)/surplus for the year	-	-	-	-	(49 059)	43 092	(5 967)
Transfer to sustainability funds	(54 112)	(2 946)	7 999	-	49 059	-	-
<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>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 31 DECEMBER 2011

	Note	2011 USD	2010 USD
<b>Cash flows from operating activities</b>			
Cash received from donors		3 146 818	2 274 792
Cash paid to providers and grantees		(3 719 969)	(2 260 372)
<b>Cash (utilised in)/generated from operations</b>	<b>10</b>	<b>(573 151)</b>	<b>14 420</b>
Interest received		997	2 558
<b>Net cash (outflow)/inflow from operating activities</b>		<b>(572 154)</b>	<b>16 978</b>
<b>Cash flows (utilised in) investing activities</b>			
Equipment purchased during the year	2	-	(1 577)
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(572 154)</b>	<b>15 401</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>1 707 024</b>	<b>1 691 623</b>
<b>Cash and cash equivalents at end of year</b>	<b>4</b>	<b>1 134 870</b>	<b>1 707 024</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2011

#### 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 2011 (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 2011 (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 2011 (Continued)

## 2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
<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)
Additions during the year	-	-	-
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)

**31 December 2010**

<b>Net book value - 1/1/2010</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	17 893	2 135	20 028
Accumulated depreciation	(17 892)	(2 134)	(20 026)
Additions during the year	1 577	-	1 577
Depreciation for the year	(181)	-	(181)
<b>Net book value - 31/12/2010</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)

## 3. ACCOUNTS RECEIVABLE

	2011 USD	2010 USD
Debtors	118 007	94 378
Sundry debtors	3 830	(1 989)
	<b>121 837</b>	<b>92 389</b>

## 4. CASH AND EQUIVALENTS

Bank of the West - Cheque account	344 641	518 882
Bank of the West - Money market account	783 686	1 182 689
Petty cash	6 543	5 453
	<b>1 134 870</b>	<b>1 707 024</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>5. ACCRUED INCOME</b>		
Technical Centre for Agricultural and Rural Cooperation (CTA)		
- Project # 4-7-41-104-8	9 888	9 888
Dutch Ministry of Foreign Affairs (DGIS)	100 340	250 296
Evangelischer Entwicklungsdienst e.V. (EED)	3 196	3 196
International Development Research Centre (IDRC)	26 859	70 940
- Grant # 103586-001	-	40 197
- Grant # 104333-003	-	12 238
- Grant # 104925-003	24 665	4 990
- Grant # 105259-001	-	13 515
- Grant # 105371-002	2 194	-
Open Society Institute - ZUG	32 273	-
Open Spectrum	22 303	-
Television White Spaces Spectrum	9 970	-
Swedish International Development Cooperation Agency (SIDA)		
- Contribution Number : 7170004	-	22 181
	<b>172 556</b>	<b>356 501</b>
<b>6. ACCOUNTS PAYABLE</b>		
Accruals	31 579	52 228
Sundry payables	8 600	6 615
	<b>40 179</b>	<b>58 843</b>
<b>7. DEFERRED INCOME</b>		
Africa Technology and Transparency (ATTI)	98 692	-
The Bill and Melinda Gates Foundation for SANGONeT	-	3 836
Department for International Development (DFID) - BCO partnership	40 060	40 060
The Ford Foundation	-	273 007
Sexuality and the Internet - An Exploratory Research Project	-	126 488
Strengthening Civil Society Networking and Advocacy	-	146 519
Hivos	166 262	217 639
Core Grant 2009 - 2012	128 853	131 340
Global Information Society Watch 2009-10	37 409	86 299
Institute of International Education (IIE) - PHEA	-	-
International Development Research Centre	-	221 649
Action Research Network	-	75 509
Business Development Strategy	-	21 026
ICTs and Water - related Impacts of Climate Change	-	125 114
Open Society Institute	-	54 008
Digital Broadcast Migration in West Africa	-	53 944
Open Spectrum Survey	-	64
Swedish International Development Cooperation Agency (SIDA)	299 666	484 853
Internet Rights are Human Rights	299 666	484 853
The Tides Foundation - Google Inc	-	150 000
	<b>604 680</b>	<b>1 445 052</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>8. GRANTS AND CONTRACT INCOME</b>		
<b>Management systems - MGMT</b>	<b>52 676</b>	<b>140 417</b>
The Bill and Melinda Gates Foundation for SANGONeT	3 836	1 000
Deferred to 2010	-	4 836
Deferred to 2011	3 836	(3 836)
Hivos (WW057I05)	11 340	96 150
Received	-	227 490
Deferred to 2011	131 340	(131 340)
Transfer to CIPP programme	(40 000)	-
Transfer to STAND programme	(40 000)	-
Transfer to WNSP programme	(40 000)	-
International Development Research Centre (IDRC)		
- Grant # 102899-001 and 105259-001	-	43 267
Received	13 515	-
Deferred to 2010	-	29 752
Accrued in 2010	(13 515)	13 515
The Tides Foundation	37 500	-
Received	-	37 500
Deferred to 2011	37 500	(37 500)
<b>Communications and Information Policy Programme - CIPP</b>	<b>258 936</b>	<b>482 827</b>
The Ford Foundation - Grant # 1090-0354	146 519	199 316
Received	-	230 000
Deferred to 2010	-	115 835
Deferred to 2011	146 519	(146 519)
Hivos Grant # WW057I05	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
Hivos (WW235I01)	48 890	116 000
Received	-	86 299
Deferred to 2010	-	116 000
Deferred to 2011	86 299	(86 299)
Deferred to 2012	(37 409)	-
Institute of International Education - IIE PHEA Funds		
Deferred to 2010	-	104 381
International Development Research Centre (IDRC) - Kictanet	23 527	25 130
Received	23 527	25 130
<b>BALANCE CARRIED FORWARD</b>	<b>311 612</b>	<b>623 244</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>311 612</b>	<b>623 244</b>
<b>Communications and Information Policy Programme - CIPP (Continued)</b>	<b>964 260</b>	<b>855 599</b>
United Nations Development Programme (UNDP) Deferred to 2010	-	7 293
Evangelischer Entwicklungsdienst e.V. (EED) - Project # 20026573 Accrued in 2009 Accrued in 2010 Accrued in 2011	- - (3 196) 3 196	7 293 - (3 196) 3 196 -
International Development Research Centre (IDRC) - CICEWA Received Deferred to 2010	- - -	104 298 80 602 23 696
International Development Research Centre (IDRC) - Media Piracy Received Deferred to 2010 Accrued in 2010	5 496 17 734 - (12 238)	84 290 60 618 11 434 12 238
Open Society Institute Accrued in 2011	22 303 22 303	- -
Open Society Institute - ZUG Received Deferred to 2011 Accrued in 2011	10 034 - 64 9 970	34 909 34 973 (64) -
Open Society Institute - ZUG Received Deferred to 2011	118 555 64 611 53 944	10 667 64 611 (53 944)
Swedish International Development Cooperation Agency - SIDA Received Deferred to 2010 Accrued in 2010 Transfer from IRHR	183 069 124 010 - (22 181) 81 240	62 874 - 40 693 22 181 -
Swedish International Development Cooperation Agency - SIDA Received Deferred to 2011 Transfer to GISW Deferred to 2012	328 367 224 420 484 853 (81 240) (299 666)	19 782 504 635 (484 853) - -
Swiss Agency for Development and Co-operation Received Deferred to 2010	- - -	48 659 9 824 38 835
The Tides Foundation Received Deferred to 2011	37 500 - 37 500	- 37 500 (37 500)
<b>BALANCE CARRIED FORWARD</b>	<b>1 016 936</b>	<b>996 016</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>1 016 936</b>	<b>996 016</b>
<b>Strategic Technologies and Network Development Programme - STAND</b>	<b>660 015</b>	<b>199 194</b>
Hivos Grant # WW057I05	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
International Development Research Centre (IDRC)	432 736	100 342
Received	357 227	175 851
Deferred to 2011	75 509	(75 509)
International Development Research Centre (IDRC)	-	58 281
Received	4 990	53 291
Accrued in 2010	(4 990)	4 990
International Development Research Centre (IDRC)	149 779	2 571
Received	-	127 685
Deferred to 2011	125 114	(125 114)
Accrued in 2011	24 665	-
The Tides Foundation	37 500	-
Received	-	37 500
Deferred to 2011	37 500	(37 500)
<b>Women's Networking Support Programme - WNSP</b>	<b>763 560</b>	<b>1 101 862</b>
Africa Technology and Transparency (ATTI)	1 300	-
Received	99 992	-
Deferred to 2012	(98 692)	-
Dutch Ministry of Foreign Affairs (DGIS) - WNSP, MDG3 Fund	612 552	931 334
Received	762 508	580 216
Deferred to 2010	-	100 822
Accrued in 2010	(250 296)	250 296
Accrued in 2011	100 340	-
The Ford Foundation - Grant # 1080-1187	126 488	170 528
Deferred to 2010	-	297 016
Deferred to 2011	126 488	(126 488)
International Development Research Centre (IDRC) - GEM	23 220	-
Received	-	21 026
Deferred to 2011	21 026	(21 026)
Accrued in 2011	2 194	-
<b>BALANCE CARRIED FORWARD</b>	<b>2 440 511</b>	<b>2 297 072</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>2 440 511</b>	<b>2 297 072</b>
<b>Women's Networking Support Programme - WNSP</b>	<b>864 970</b>	<b>1 343 213</b>
International Development Research Centre (IDRC) - Grant # 103586-001 - GEM II	23 910	130 331
Received	64 107	-
Deferred to 2010	-	90 134
Accrued in 2010	(40 197)	40 197
Technical Centre for Agricultural and Rural Cooperation (CTA)	-	55 653
Received	-	45 765
Accrued in 2010	(9 888)	9 888
Accrued in 2011	9 888	-
International Development Research Centre (IDRC) - GenARDIS	-	17 367
Received	-	17 367
Hivos Grant # WW057105	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
The Tides Foundation	37 500	-
Received	-	37 500
Deferred to 2011	37 500	(37 500)
<b>BCO Programme Support and Coordination - BCO</b>	<b>-</b>	<b>-</b>
Department for International Development (DFID) Coordination - (DFID) #AG3875	-	-
Deferred to 2010	-	40 060
Deferred to 2011	40 060	(40 060)
Deferred to 2012	(40 060)	-
<b>Total</b>	<b>2 541 921</b>	<b>2 538 423</b>
<b>9. AUDITOR'S REMUNERATION</b>		
Audit fee	14 147	10 375

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2011 (Continued)

	2011 USD	2010 USD
<b>10. CASH (UTILISED IN)/GENERATED FROM OPERATIONS</b>		
Surplus/(deficit) for the year	131 858	(5 967)
Adjusted for :		
(Decrease)/increase in deferred income	(840 372)	424 265
Decrease/(increase) in accrued income	183 946	(353 305)
Interest received	(997)	(2 558)
Depreciation	526	181
Net (deficit)/surplus before working capital changes	<u>(525 039)</u>	<u>62 616</u>
Working capital changes	(48 112)	(48 196)
(Increase) in accounts receivable	<u>(29 448)</u>	<u>(68 891)</u>
(Decrease)/increase in accounts payable	<u>(18 664)</u>	<u>20 695</u>
<b>Cash (utilised in)/generated from operations</b>	<b><u>(573 151)</u></b>	<b><u>14 420</u></b>

**11. GOING CONCERN**

The existence of the association is dependent on the continued support of its donors, by way of grants. Should the grants be withdrawn it is highly unlikely that the association will be able to continue as a going concern. Donors have agreed to continue supporting the association in 2012.

**12. FINANCIAL RISK****12.1 Currency risk**

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

**12.2 Interest rate risk**

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

**12.3 Liquidity risk**

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES  
FOR THE YEAR ENDED 31 DECEMBER 2011

Contents	Page
<p>The supplementary schedules set out on pages 20 to 39 are presented for information purposes and are not covered by the audit opinion.</p>	
Management Systems	20
Communication and Information Policy Programme	
- Programme Coordination	21
- Communication for Influence: Linking Advocacy, Dissemination and Research: Building ICTD Networks in Central, East and West Africa (CICEWA).	22
- Global Information Society Watch	23
- Towards Détente in Media Piracy	23
- Strengthening Civil Society Networking and Advocacy	24
- Internet rights are Human Rights	25
- Digital Broadcast Migration in West Africa	26
- Open Spectrum Survey	27
Strategic Technologies and Network Development Programme	
- Programme Coordination	28
- The APC Action Network	29
- D - Islands online spaces	30
- Innovative Application of ICTs in Addressing Water-related Impact on Climate Change	31
Women's Networking Support Programme	
- Programme Coordination	32
- Sexuality and the Internet - An Exploratory Research Project	33
- Strengthening Civil Society Capacity to combat GBV in DRC and Congo	34
- GenARDIS Round III	35
- APC-AFRICA-WOMEN	36
- Gender Evaluation Methodology II	37
- Strengthening Women's Strategic Use of Information and Communication Technologies	38
DFID-BCO Partnership Agreement	39

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2011

## MANAGEMENT SYSTEMS - MS

	Note	2011 USD	2010 USD
<b>INCOME</b>		<b>952 949</b>	<b>700 699</b>
<b>Grants and contract income</b>		<b>52 676</b>	<b>140 417</b>
The Bill and Melinda Gates Foundation for SANGONeT		3 836	1 000
Deferred to 2010		-	4 836
Deferred to 2011		3 836	(3 836)
Hivos (WW057105)		11 340	96 150
Received		-	227 490
Deferred to 2010		131 340	(131 340)
Transferred to CIPP programme		(40 000)	-
Transferred to STAND programme		(40 000)	-
Transferred to WNSP programme		(40 000)	-
The Tides Foundation		37 500	-
Received		-	37 500
Deferred to 2011		37 500	(37 500)
International Development Research Centre (IDRC)		-	43 267
Received		13 515	-
Deferred to 2010		-	29 752
Accrued in 2010		(13 515)	13 515
<b>Earned income</b>		<b>900 273</b>	<b>560 282</b>
Administration fees		310 516	258 803
Consulting revenue - external		177 609	96 114
Consulting revenue - internal		175 529	202 807
Interest		997	2 558
Membership contributions - Panglao March 2011		8 050	-
Membership dues		23 400	-
Projects' contributions - Panglao March 2011		202 183	-
Sales and sundry		1 989	-
<b>EXPENDITURE</b>		<b>868 158</b>	<b>657 607</b>
Administrative expenses		794 568	614 201
Annual report		3 792	7 670
Auditors' remuneration	7	14 147	10 375
Bank charges		18 300	13 923
Consultants (HR, legal media, research, technical)		17 775	18 697
Depreciation		526	181
Fundraising expenses		1 384	274
General expenses		4 245	21 652
Meetings (staff, executive board and council)		214 498	19 576
Office expenses		18 055	25 665
Postage		2 695	3 077
Repairs and maintenance		65	491
Salaries and benefits		456 214	425 982
Staff training		-	139
Stationery and software		2 835	3 588
Telephone and fax		2 121	2 746
Translation and editing		22 188	4 178
Travel (staff)		2 887	38 433
Website		12 841	17 554
Project expenses		73 590	43 406
GLSA consultancy		59 879	-
IGF consultancy		9 875	-
INSPRO expenses		-	42 406
SANGONeT expenses		3 836	1 000
<b>SURPLUS FOR THE YEAR</b>		<b>84 791</b>	<b>43 092</b>
<b>BALANCE AT BEGINNING OF YEAR</b>		<b>77 111</b>	<b>34 019</b>
<b>BALANCE AT END OF YEAR</b>		<b>161 902</b>	<b>77 111</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2011COMMUNICATIONS AND INFORMATION POLICY PROGRAMME  
PROGRAMME COORDINATION

	2011 USD	2010 USD
<b>INCOME</b>	<b>196 278</b>	<b>301 411</b>
<b>Grants and contract income</b>	<b>123 330</b>	<b>174 804</b>
Hivos (WW057105)	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
Institute of International Education (IIE) - PHEA	-	104 381
Deferred to 2010	-	104 381
International Development Research Centre (IDRC) - Kictanet	23 527	25 130
Received	23 527	25 130
Open Society Institute - ZUG	22 303	-
Accrued in 2011	22 303	-
The Tides Foundation	37 500	-
Received	-	-
Deferred to 2011	37 500	37 500
United Nations Development Programme (UNDP)	-	(37 500)
Deferred to 2010	-	7 293
	-	7 293
<b>Earned income</b>	<b>70 483</b>	<b>126 607</b>
Consulting revenue - internal	61 263	106 347
Consulting revenue - external	9 220	20 260
<b>Sundry income</b>	<b>2 465</b>	<b>-</b>
<b>EXPENDITURE</b>	<b>191 641</b>	<b>303 707</b>
Campaign for decreasing cost of bandwidth - South Africa	-	104 382
Consultants	800	-
Information dissemination and promotions	280	1 717
Kictanet	23 527	25 130
LAC ICT policy project	31 278	28 633
Operating expenses	18 172	23 208
Personnel costs	85 594	111 835
Pro-Poor ICT Access Resource Kit	-	7 293
Television White Spaces Spectrum Workshop	22 303	-
Travel	9 687	1 509
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>4 637</b>	<b>(2 296)</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>5 496</b>	<b>(650)</b>
<b>TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND</b>	<b>(10 133)</b>	<b>2 946</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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2011 USD	2010 USD
<b>INCOME</b>	-	<b>104 298</b>
International Development Research Centre - IDRC	-	104 298
Received	-	80 602
Deferred to 2010	-	23 696
<b>EXPENDITURE</b>	-	<b>104 593</b>
Evaluation	-	5 833
Indirect costs	-	17 477
Personnel	-	3 750
Research	-	77 533
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	<b>(295)</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	-	<b>295</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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## GLOBAL INFORMATION SOCIETY WATCH

	2011 USD	2010 USD
<b>INCOME</b>	<b>231 959</b>	<b>227 533</b>
Hivos (WW235I01)	48 890	116 000
Received	-	86 299
Deferred to 2010	-	116 000
Deferred to 2011	86 299	(86 299)
Deferred to 2012	(37 409)	-
Swiss Agency for Development & Cooperation - SDC	-	48 659
Received	-	9 824
Deferred to 2010	-	38 835
Swedish International Development Cooperation Agency - SIDA	183 069	62 874
Received	124 010	-
Transferred from CIPP - Internet Rights are Human Rights	81 240	-
Accrued in 2010	(22 181)	22 181
Deferred to 2010	-	40 693
<b>EXPENDITURE</b>	<b>231 959</b>	<b>227 533</b>
Book - content	67 710	82 814
Book - production and distribution	22 181	19 978
Book - website and launch	38 975	25 199
Coordination	63 285	83 804
Evaluation	11 730	-
Networking/advocacy and capacity building	28 078	15 738
<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>
<b>TOWARDS DÉTENTE IN MEDIA PIRACY</b>		
	<b>2011 USD</b>	<b>2010 USD</b>
<b>INCOME</b>	<b>5 496</b>	<b>84 290</b>
International Development Research Centre - IDRC	5 496	84 290
Received	17 734	60 618
Deferred to 2010	-	11 434
Accrued in 2010	(12 238)	12 238
<b>EXPENDITURE</b>	<b>-</b>	<b>84 645</b>
Consultants	-	380
Evaluation	-	3 000
Indirect costs	-	10 171
Personnel	-	32 500
Research	-	38 594
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>5 496</b>	<b>(355)</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>(5 496)</b>	<b>355</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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2011 USD	2010 USD
<b>INCOME</b>	<b>146 519</b>	<b>199 316</b>
The Ford Foundation Received	146 519	199 316
Deferred to 2010	-	230 000
Deferred to 2011	-	115 835
	146 519	(146 519)
<b>EXPENDITURE</b>	<b>146 519</b>	<b>199 316</b>
Consultants/honoraria	27 717	22 305
Indirect expenses	17 953	18 000
Office expenses	2 959	4 287
Salaries and benefits	78 194	52 474
Travel and meeting expenses	19 696	102 250
<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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET RIGHTS ARE HUMAN RIGHTS

	2011 USD	2010 USD
<b>INCOME</b>	<b>328 367</b>	<b>19 782</b>
Swedish International Development Cooperation Agency (SIDA)	328 367	19 782
Received	224 420	504 635
Deferred to 2011	484 853	(484 853)
Transferred to CIPP - Global Information Society Watch	(81 240)	-
Deferred to 2012	(299 666)	-
<b>EXPENDITURE</b>	<b>328 367</b>	<b>19 782</b>
Administrative costs	20 883	1 344
Capacity building workshops	71 673	-
Equipment and supplies	2 003	-
Evaluation	1 325	-
Human resources	135 071	18 438
Information dissemination	14 448	-
Research	47 840	-
Tools (development of tools and resources)	1 217	-
Travel	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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## 10-90 DIGITAL BROADCAST MIGRATION IN WEST AFRICA

	2011 USD	2010 USD
<b>INCOME</b>	<b>118 555</b>	<b>10 667</b>
The Open Society Institute (OSI - ZUG)	118 555	10 667
Received	64 611	64 611
Deferred to 2011	53 944	(53 944)
<b>EXPENDITURE</b>	<b>118 555</b>	<b>10 667</b>
Advocacy	-	4 647
Coordination	10 385	1 520
Meetings	73 673	-
Research	34 497	4 500
<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 2011

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2011 USD	2010 USD
<b>INCOME</b>	<b>10 034</b>	<b>34 909</b>
The Open Society Institute (OSI - ZUG)	10 034	34 909
Received	-	34 973
Deferred to 2011	64	(64)
Accrued in 2011	9 970	-
<b>EXPENDITURE</b>	<b>10 034</b>	<b>34 909</b>
Administration fees	4 865	-
Background research and literature review	(2 905)	25 530
Communicating research outputs phase 1	274	5 520
Coordination	7 800	3 839
Country studies	-	20
<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 2011

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

## PROGRAMME COORDINATION

	2011 USD	2010 USD
<b>INCOME</b>	<b>154 051</b>	<b>147 250</b>
<b>Grants and contract income</b>	<b>77 500</b>	<b>38 000</b>
Hivos (WW057I05)	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
The Tides Foundation	37 500	-
Received	-	37 500
Deferred to 2011	37 500	(37 500)
<b>Earned income</b>	<b>76 551</b>	<b>109 250</b>
Consulting revenue - internal	68 995	85 864
Consulting revenue - external	7 556	-
Membership fees	-	23 386
<b>EXPENDITURE</b>	<b>146 470</b>	<b>139 251</b>
Evaluation	-	1 425
Information dissemination	200	-
Member meetings and MEF	-	7 734
Operating expenses	22 365	23 310
Personnel costs	96 193	106 034
Tools (development of tools and resources)	21 850	200
Travel	5 862	548
<b>SURPLUS FOR THE YEAR</b>	<b>7 581</b>	<b>7 999</b>
<b>TRANSFER (TO) STAND SUSTAINABILITY FUNDS</b>	<b>(7 581)</b>	<b>(7 999)</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 2011

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

## THE APC ACTION NETWORK 2010 - 11

	2011 USD	2010 USD
<b>INCOME</b>	<b>432 736</b>	<b>100 342</b>
Grant and contract income		
IDRC - Grant # 105718 - 001	432 736	100 342
Received	357 227	175 851
Deferred to 2011	75 509	(75 509)
<b>EXPENDITURE</b>	<b>432 736</b>	<b>100 342</b>
Consultants	28 400	6 000
Evaluation	5 137	-
Indirect costs	50 113	11 543
Personnel	83 505	58 835
Research	100 925	19 600
Travel and workshops	164 656	4 364
<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 2011

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

## D - ISLAND - ONLINE SPACES FOR ICT4D PRACTITIONERS

	2011 USD	2010 USD
<b>INCOME</b>	-	58 281
Grant and contract income	-	58 281
IDRC - Grant # 104925 - 003	-	58 281
Received	4 990	53 291
Accrued in 2010	(4 990)	4 990
<b>EXPENDITURE</b>	-	58 281
Consultants	-	19 723
Indirect costs	-	6 351
Personnel	-	10 750
Research	-	21 457
<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 2011

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

	2011 USD	2010 USD
<b>INCOME</b>	<b>149 779</b>	<b>2 571</b>
Grant and contract income		
IDRC - Grant # 104925 - 001	149 779	2 571
Received	-	127 685
Deferred to 2011	125 114	(125 114)
Accrued in 2011	24 665	-
<b>EXPENDITURE</b>	<b>149 779</b>	<b>2 571</b>
Consultants	14 384	-
Indirect costs	16 690	296
Personnel	2 525	2 275
Research	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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## PROGRAMME COORDINATION

	2011 USD	2010 USD
<b>INCOME</b>	<b>341 414</b>	<b>166 274</b>
<b>Grant and contract income</b>	<b>60 720</b>	<b>-</b>
IDRC - Grant # 105371 - 002	23 220	-
Received	-	21 026
Deferred to 2011	21 026	(21 026)
Accrued in 2011	2 194	-
The Tides Foundation	37 500	-
Received	-	37 500
Deferred to 2011	37 500	(37 500)
<b>Earned income</b>	<b>280 694</b>	<b>166 274</b>
Consulting revenue - internal	264 577	147 469
Consulting revenue - external	13 776	18 140
Sundry and sales	2 341	665
<b>EXPENDITURE</b>	<b>286 926</b>	<b>204 330</b>
Consultancy expenses	9 823	21 694
Council and IGF meetings	-	1 462
GEM solutions	1 056	-
Implementation of a business development strategy	23 220	-
Information dissemination and distribution	5 832	61
Operating expenses	26 339	24 737
Personnel costs	182 181	139 344
Personnel expenses	7 335	7 553
Staff training	-	1 246
Translation	4 123	37
Travel and staff meetings	27 017	8 196
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>54 488</b>	<b>(38 056)</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(25 135)</b>	<b>(16 056)</b>
<b>TRANSFER FROM/(TO) WNSP SUSTAINABILITY FUNDS</b>	<b>(29 353)</b>	<b>54 112</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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

SEXUALITY AND THE INTERNET - AN EXPLORATORY  
RESEARCH PROJECT

	2011 USD	2010 USD
<b>INCOME</b>	<b>126 488</b>	<b>170 528</b>
<b>Grant and contract income</b>	<b>126 488</b>	<b>170 528</b>
The Ford Foundation - Grant # 1080-1187	126 488	170 528
Deferred to 2010	-	297 016
Deferred to 2011	126 488	(126 488)
<b>EXPENDITURE</b>	<b>126 488</b>	<b>170 528</b>
Consultants	11 500	8 870
Information dissemination and promotion and translation	29 984	17 384
Management and administration	32 407	21 265
Personnel	20 068	36 000
Research	9 633	32 502
Travel and meetings	22 896	32 390
Workshops	-	22 117
<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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

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

	2011 USD	2010 USD
<b>INCOME</b>	<b>1 300</b>	<b>-</b>
<b>Grant and contract income</b>	<b>1 300</b>	<b>-</b>
Africa Technology and Transparency (ATTI)	1 300	-
Received	99 992	-
Deferred to 2012	(98 692)	-
<b>EXPENDITURE</b>	<b>1 300</b>	<b>-</b>
Coordination - country partner	1 300	-
<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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## GenARDIS ROUND III (2008-2010)

	2011 USD	2010 USD
<b>INCOME</b>	-	73 020
<b>Grant and contract income</b>		
CTA - Project # 4-7-41-104-8	-	55 653
Received	-	45 765
Accrued in 2010	(9 888)	9 888
Accrued in 2011	9 888	-
IDRC - Grant #104901-001	-	17 367
Received	-	17 367
<b>EXPENDITURE</b>	-	78 196
Indirect costs	-	2 593
Research Expenses	-	20 072
Communications and online knowledge sharing	-	18 114
Translation	-	1 958
Workshops	-	55 531
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	(5 176)
<b>TRANSFER FROM WNSP COORDINATION</b>	-	5 176
<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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

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

	2011 Actual USD	2010 Actual USD
<b>INCOME</b>	<b>41 810</b>	<b>38 000</b>
Grant and contract income		
Hivos (WW057103)	40 000	38 000
Received	-	38 000
Transfer from Management systems	40 000	-
Consulting income	1 810	-
<b>EXPENDITURE</b>	<b>43 531</b>	<b>48 880</b>
Information dissemination and promotion	329	145
Operating expenses	1 660	2 080
Personnel expenses (Coordination)	40 238	43 373
Translation	-	453
Travel and events	1 304	2 829
<b>(DEFICIT) FOR THE YEAR</b>	<b>(1 721)</b>	<b>(10 880)</b>
<b>TRANSFER FROM WNSP COORDINATION</b>	<b>1 721</b>	<b>10 880</b>
<b>TRANSFER (TO) WNSP SUSTAINABILITY FUND</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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## GENDER EVALUATION METHODOLOGY (GEM) II

	2011 USD	2010 USD
<b>INCOME</b>	<b>23 910</b>	<b>130 331</b>
Grant and contract income	23 910	130 331
IDRC - Grant #103586 - 001	64 107	-
Received	-	90 134
Deferred to 2010	(40 197)	40 197
Accrued in 2010		
<b>EXPENDITURE</b>	<b>23 910</b>	<b>130 331</b>
Consultants	2 025	5 245
Evaluation	-	14 713
Equipment	572	178
Indirect costs	7 670	14 522
Personnel	3 860	23 869
Research	9 783	70 218
Travel (staff)	-	1 586
<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 2011

## WOMEN'S NETWORKING SUPPORT PROGRAMME

STRENGTHENING WOMEN'S STRATEGIC USE OF  
INFORMATION AND COMMUNICATION TECHNOLOGIES

	2011 USD	2010 USD
<b>INCOME</b>	<b>612 552</b>	<b>931 334</b>
Grant and contract income		
Dutch Ministry of Foreign Affairs (DGIS) - MDG3 Fund	612 552	931 334
Received	762 508	580 216
Deferred to 2010	-	100 822
Accrued in 2010	(250 296)	250 296
Accrued in 2011	100 340	-
<b>EXPENDITURE</b>	<b>635 966</b>	<b>931 334</b>
<i>Country (12 countries)</i>	149 469	745 595
Country issues paper	(6 000)	16 433
Feminist Technology Exchange workshops	42 094	75 901
Localising TakeBackTheTech campaign	20 910	30 991
National strategy workshops	5 896	20 282
Operating expenses	12 638	10 060
Personnel	(59 916)	376 142
Policy advocacy	46 552	14 191
Small grants	87 295	201 595
<i>Global</i>	486 497	185 739
Evaluation	26 135	-
Information dissemination and promotion	85 414	9 541
Operating expenses	11 515	33 368
Personnel	167 035	126 660
Project planning meetings	82 473	11 407
Tools, resources and training material development	100 584	4 763
Translation	13 341	-
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(23 414)</b>	<b>-</b>
<b>TRANSFER FROM WNSP COORDINATION</b>	<b>23 414</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 2011

## DFID-BCO - PARTNERSHIP AGREEMENT

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