

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

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2015**

# 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 2015**

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 31<sup>st</sup> December 2016 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 and 3.

The annual financial statements set out on pages 4 to 39, were approved by the directors on the 24<sup>th</sup> August 2016 and were signed on its behalf by:



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**Anriette Esterhuysen**  
Executive director

## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE BOARD OF DIRECTORS**

### **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 2015, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes set out on pages 4 to 18.

#### **Directors' responsibility for the annual financial statements**

The association's directors are responsible for the preparation and the fair presentation of these annual 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 2015, 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 13 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.



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

**Johannesburg**  
**24 August 2016**

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2015

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2015.

#### **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. (2014 - 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.

#### **Board of Directors of the Association**

The following executive board members were elected at the June 2014 meeting in Barcelona : -

Anriette Esterhuysen, South Africa (Executive director)  
Julian Casasbuenas Colombia (Chair)  
Valentina Pellizzer, Bosnia and Herzegovina (Vice chair)  
Liz Probert, United Kingdom (Secretary)  
Osama Manzar, India (Treasurer)  
Chim Manavy, Cambodia  
John Dada, Nigeria  
Lillian Nalwoga, Uganda

#### **Auditors**

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2015

	Note	2015 USD	2014 USD
<b>ASSETS</b>		<b>1 195 637</b>	<b>2 013 747</b>
<b>Non current assets</b>		<b>2</b>	<b>2</b>
Equipment	2	2	2
<b>Current assets</b>		<b>1 195 635</b>	<b>2 013 745</b>
Accounts receivable	3	81 461	251 399
Accrued income	4	200 028	50 000
Cash and cash equivalents	5	914 146	1 712 346
<b>TOTAL ASSETS</b>		<b>1 195 637</b>	<b>2 013 747</b>
<b>RESERVES AND LIABILITIES</b>		<b>1 195 637</b>	<b>2 013 747</b>
<b>Reserves and sustainability funds</b>		<b>447 082</b>	<b>843 821</b>
WRP sustainability fund		277 824	393 048
CIPP sustainability fund		79 677	108 269
CND sustainability fund		-	21 899
MS sustainability fund		89 347	160 607
Programme funds		-	-
General fund		234	159 998
<b>Current liabilities</b>		<b>748 555</b>	<b>1 169 926</b>
Accounts payable	6	81 219	55 293
Deferred income	7	617 339	1 114 633
Provision for leave pay	8	49 997	-
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>1 195 637</b>	<b>2 013 747</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015 USD	2014 USD
<b>INCOME</b>		<b>3 003 896</b>	<b>3 439 097</b>
<b>Grants</b>	<b>9</b>	<b>2 654 924</b>	<b>3 017 414</b>
Management Systems - MS		371 474	532 947
Communications and Information Policy Programme - CIPP		1 273 566	1 038 185
Communications and Network Development Unit - CND		112 443	254 888
Movement Building Programme - MBP		9 389	-
Women's Rights Programme - WRP		888 052	1 191 394
<b>Earned income</b>		<b>348 972</b>	<b>421 683</b>
Commissioned services		237 109	310 432
Management Systems - MS		39 195	8 722
Communications and Information Policy Programme - CIPP		170 779	288 725
Communications and Network Development Unit - CND		-	1 072
Women's Rights Programme - WRP		27 135	11 913
Contributions		70 735	69 992
Event income		5 885	2 850
Interest		435	481
Membership fees		24 356	27 507
Sales and sundry		10 452	10 421
<b>EXPENDITURE</b>		<b>3 400 635</b>	<b>3 426 313</b>
Accounting, human resources and other fees		7 922	10 674
Auditor's remuneration	<b>10</b>	15 459	14 900
Bad debts written off		2 600	-
Bank charges		26 560	25 160
Evaluation		6 000	2 400
Fundraising expenses		258	-
General expenses		7 165	4 459
Meetings (staff and executive board and council)		45 778	179 530
Office expenses		14 990	14 217
Programme and project expenses		2 827 667	2 749 067
Provision for leave pay		21 128	-
Postage		1 023	950
Personnel costs		412 756	416 445
Recruitment costs		-	2 500
Telephone and fax		1 050	1 048
Travel, accommodation and per diems		6 599	1 151
Website (includes re - design)		3 680	3 812
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(396 739)</b>	<b>12 784</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2015

	WRP SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	CND SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
<b>Balance at 31 December 2013</b>	379 235	107 394	21 899	160 607	-	161 902	831 037
Surplus/(deficit) for the year	-	-	-	-	14 573	(1 789)	12 784
Transfer to sustainability funds	13 813	875	-	-	(14 688)	-	-
Transfer (from) general fund	-	-	-	-	115	(115)	-
<b>Balance at 31 December 2014</b>	<b>393 048</b>	<b>108 269</b>	<b>21 899</b>	<b>160 607</b>	<b>-</b>	<b>159 998</b>	<b>843 821</b>
(Deficit) for the year	-	-	-	-	(236 975)	(159 764)	(396 739)
Transfer (from) sustainability funds	(115 224)	(28 592)	(21 899)	(71 260)	236 975	-	-
<b>Balance at 31 December 2015</b>	<b>277 824</b>	<b>79 677</b>	<b>-</b>	<b>89 347</b>	<b>-</b>	<b>234</b>	<b>447 082</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 31 DECEMBER 2015

	Note	2015 USD	2014 USD
<b>Cash flows from operating activities</b>			
Cash received from donors		3 023 371	3 258 726
Cash paid to providers and grantees		(3 822 006)	(3 464 050)
<b>Cash (utilised in) operations</b>	<b>12</b>	<b>(798 635)</b>	<b>(205 324)</b>
Interest received		435	481
<b>Net cash (outflow) from operating activities</b>		<b>(798 200)</b>	<b>(204 843)</b>
<b>Cash flows (utilised in) investing activities</b>		-	-
<b>Net (decrease) in cash and cash equivalents</b>		<b>(798 200)</b>	<b>(204 843)</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>1 712 346</b>	<b>1 917 189</b>
<b>Cash and cash equivalents at end of year</b>	<b>5</b>	<b>914 146</b>	<b>1 712 346</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 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.

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (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 2015 (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 2015 (Continued)

## 2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
<b>31 December 2015</b>			
<b>Net book value - 1/1/2015</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Depreciation for the year	-	-	-
<b>Net book value - 31/12/2015</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
<b>31 December 2014</b>			
<b>Net book value - 1/1/2014</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Depreciation for the year	-	-	-
<b>Net book value - 31/12/2014</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
		<b>2015</b>	<b>2014</b>
		<b>USD</b>	<b>USD</b>

## 3. ACCOUNTS RECEIVABLE

Debtors	33 281	172 395
Prepaid expenses	36 353	73 164
Sundry debtors	11 827	5 840
	<b>81 461</b>	<b>251 399</b>

## 4. ACCRUED INCOME

<b>Accrued grant income</b>	<b>172 651</b>	<b>10 000</b>
Alternatives	3 657	-
European Union - EIDHR/2013/321903	61 614	-
Hivos (HO CIM 1002820)	-	10 000
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	107 380	-
<b>Accrued contract income</b>	<b>27 377</b>	<b>40 000</b>
Civicus	570	-
Google	24 985	40 000
Workshop facilitation	1 822	-
	<b>200 028</b>	<b>50 000</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)

	2015 USD	2014 USD
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**5. CASH AND EQUIVALENTS**

Bank of the West - Cheque account	377 464	1 176 939
Bank of the West - Money market account	534 587	534 152
Petty cash	2 095	1 255
	<u>914 146</u>	<u>1 712 346</u>

**6. ACCOUNTS PAYABLE**

Accruals	<u>81 219</u>	<u>55 293</u>
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**7. DEFERRED INCOME**

<b>Deferred grant income</b>	<b>617 339</b>	<b>1 040 459</b>
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European Union - EIDHR/2013/321903	-	257 918
The Ford Foundation - 0140-1023	-	536 405
The Ford Foundation - 0150-1190	210 528	-
Hivos - HO CIM 1006987	3 085	9 764
International Development Research Centre	155 131	74 194
Mannion Daniels LTD for Amplify Change	76 274	-
Netherlands Ministry of Foreign Affairs (DGIS)	-	76 695
ZA/238-APC/2 - Additional grant	-	2 801
Activity no. 23598	-	73 894
Open Society Institute - OR2014-15056	13 985	38 192
Open Society Institute - OR2014-17247	46 148	28 836
Sigrid Rausing	112 188	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	-	18 455

<b>Deferred contract income</b>	<b>-</b>	<b>74 174</b>
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Google	-	74 174
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	<u>617 339</u>	<u>1 114 633</u>
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**8. PROVISION FOR LEAVE PAY**

Balance at beginning of year	-	-
Accrued during the year	101 485	-
(Utilised) during the year	(51 488)	-
	<u>49 997</u>	<u>-</u>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)

	2015 USD	2014 USD
<b>9. GRANTS</b>		
<b>Management systems - MGMT</b>	<b>371 474</b>	<b>532 947</b>
Hivos (HO CIM 1006584)	43 802	50 476
Received	43 802	50 476
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	327 672	482 471
Received	-	407 400
Deferred to 2014	-	58 000
Transferred from Women's Rights Programme	327 672	17 071
<b>Communications and Information Policy Programme - CIPP</b>	<b>566 624</b>	<b>383 999</b>
Alternatives	34 344	41 660
Received	30 687	41 660
Accrued in 2015	3 657	-
European Union - EIDHR/2013/321903	319 532	106 245
Received	-	364 163
Deferred to 2015	257 918	(257 918)
Accrued in 2015	61 614	-
Hivos (HO CIM 1009202)	71 210	81 912
Received	71 210	81 912
Hivos (HO CIM 1006584)	21 900	25 238
Received	21 900	25 238
Hivos (HO CIM 1006226)	-	6 010
Received	-	6 010
Hivos (HO CIM 1006987)	6 679	13 552
Received	-	23 316
Deferred to 2015	9 764	(9 764)
Deferred to 2016	(3 085)	-
Hivos (HO CIM 1011128)	19 252	-
Received	19 252	-
International Development Research Centre (IDRC) - 107488-001	69 500	107 574
Received	150 437	65 362
Deferred to 2014	-	116 406
Deferred to 2015	74 194	(74 194)
Deferred to 2015	(155 131)	-
Open Society Institute - # OR2014-15056	24 207	1 808
Received	-	40 000
Deferred to 2015	38 192	(38 192)
Deferred to 2016	(13 985)	-
<b>BALANCE CARRIED FORWARD</b>	<b>938 098</b>	<b>916 946</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)2015  
USD2014  
USD

## 9. GRANTS (Continued)

	2015 USD	2014 USD
<b>BALANCE BROUGHT FORWARD</b>	<b>938 098</b>	<b>916 946</b>
<b>Communications and Information Policy Programme - CIPP (Continued)</b>	<b>1 273 566</b>	<b>1 038 185</b>
Open Society Institute # OR2014-17247	12 672	1 150
Received	29 984	29 986
Deferred to 2015	28 836	(28 836)
Deferred to 2016	(46 148)	-
Open Society Institute - 20034687	-	6 511
Deferred to 2014	-	6 511
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	157 865	580 407
Received	-	329 436
Deferred to 2014	-	216 000
Transferred from Women's Rights Programme	157 865	34 971
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403017801)	-	-
Deferred to 2014	-	44 738
Refunded to donor	-	(44 738)
The Ford Foundation - # 0140-1023	536 405	13 595
Received	-	550 000
Deferred to 2015	536 405	(536 405)
The Foundation Open Society Institute (FOSI) - OR2012-23113	-	52 523
Deferred to 2014	-	52 523
<b>Communications and Network Development Unit - CND</b>	<b>112 443</b>	<b>254 888</b>
Hivos (HO CIM 1006584)	21 900	25 238
Received	21 900	25 238
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	90 543	229 650
Received	-	93 280
Deferred to 2014	-	90 600
Transferred from Women's Rights Programme	90 543	45 770
<b>Movement Building Programme - MBP</b>	<b>9 389</b>	<b>-</b>
The Ford Foundation - Grant # 0150-1190	9 389	-
Received	219 917	-
Deferred to 2016	(210 528)	-
<b>BALANCE CARRIED FORWARD</b>	<b>1 766 872</b>	<b>1 826 020</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)

	2015 USD	2014 USD
<b>9. GRANTS (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>1 766 872</b>	<b>1 826 020</b>
<b>Women's Rights Programme - WRP</b>	<b>888 052</b>	<b>1 191 394</b>
Africa Technology and Transparency (ATTI) (ATTI) - 2011/02/SA/ATTI/02-001	-	2 529
Deferred to 2014	-	2 529
Hivos (HO CIM 1006584)	21 900	25 238
Received	21 900	25 238
Hivos (HO CIM 1002820)	-	40 000
Received	10 000	30 000
Accrued in 2014	(10 000)	10 000
Mannion Daniels LTD for Amplify Change	7 612	-
Received	83 886	-
Deferred to 2016	(76 274)	-
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	604 450	750 932
Received	423 176	634 668
Deferred to 2014	-	190 158
Deferred to 2015	73 894	(73 894)
Accrued in 2015	107 380	-
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	-	104 523
Received	-	51 303
Deferred to 2014	-	56 021
Deferred to 2015	2 801	(2 801)
Refunded to donor	(2 801)	-
Sigrd Rausing	-	-
Received	112 188	-
Deferred to 2016	(112 188)	-
Spider (grant #: SU 323 69 0055-12)	-	(115)
Received	-	7 685
Accrued in 2013	-	(7 800)
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	254 090	2 497
Received	811 715	74 164
Deferred to 2014	-	44 600
Transferred to other programmes	(576 080)	(97 812)
Management systems	(327 672)	(17 071)
Communications and Information Policy	(157 865)	(34 971)
Communications and Network Development	(90 543)	(45 770)
Deferred to 2015	18 455	(18 455)
The Ford Foundation - Grant # 1120-2367	-	265 790
Deferred to 2014	-	265 790
	<b>2 654 924</b>	<b>3 017 414</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)

	2015 USD	2014 USD
<b>10. AUDITOR'S REMUNERATION</b>		
Audit fee	<u>15 459</u>	<u>14 900</u>
<b>11. TAXATION</b>		
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.		
<b>12. CASH (UTILISED IN) OPERATIONS</b>		
(Deficit)/surplus for the year	(396 739)	12 784
Adjusted for :		
Interest received	(435)	(481)
(Increase) in accrued income	(150 028)	(42 200)
(Decrease) in deferred income	(497 294)	(57 565)
Increase in provision for leave pay	49 997	-
Net (deficit) before working capital changes	<u>(994 499)</u>	<u>(87 462)</u>
Working capital changes	195 864	(117 862)
Decrease/(increase) in accounts receivable	<u>169 938</u>	<u>(137 690)</u>
Increase in accounts payable	<u>25 926</u>	<u>19 828</u>
<b>Cash (utilised in) operations</b>	<b><u>(798 635)</u></b>	<b><u>(205 324)</u></b>

**13. 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****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2015 (Continued)****14. FINANCIAL RISKS****14.1 Currency risk**

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

**14.2 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.

**14.3 Liquidity risk**

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**MANAGEMENT SYSTEMS - MS**

	2015 USD	2014 USD
<b>INCOME</b>	<b>540 881</b>	<b>675 457</b>
<b>Grants</b>	<b>371 474</b>	<b>532 947</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)	43 802	50 476
Received	43 802	50 476
Swedish International Development Cooperation	327 672	482 471
Received	327 672	407 400
Deferred to 2014	-	58 000
Transferred from WRP programme	-	17 071
<b>Earned income</b>	<b>169 407</b>	<b>142 510</b>
Administration fees	79 639	102 599
Commissioned services - external	39 195	8 722
Commissioned services - internal	24 740	23 476
Contributions to council meeting costs	-	7 232
Interest	435	481
Membership dues	24 356	-
Sales and sundry	1 042	-
<b>EXPENDITURE</b>	<b>700 645</b>	<b>677 246</b>
<b>Administrative expenses</b>	<b>572 968</b>	<b>677 246</b>
Auditors' remuneration	15 459	14 900
Bad debts written off	2 600	-
Bank charges	26 560	25 160
Consultants (HR, legal media, research, technical)	7 922	10 674
Evaluation	6 000	2 400
Fundraising expenses	258	-
General expenses	5 500	1 718
Meetings (staff, executive board and council)	45 778	179 530
Office expenses	14 990	14 217
Postage	1 023	950
Provision for leave pay	21 128	-
Recruitment costs	-	2 500
Salaries and benefits	412 756	416 445
Stationery and software	1 665	2 741
Telephone and fax	1 050	1 048
Travel (staff)	6 599	1 151
Website	3 680	3 812
<b>Network Development</b>	<b>127 677</b>	<b>-</b>
Member Exchange and Travel Fund (METF)	17 170	-
Mid-term evaluation	43 036	-
Regional member meetings	67 471	-
<b>(DEFICIT) FOR THE YEAR</b>	<b>(159 764)</b>	<b>(1 789)</b>
<b>TRANSFER TO WRP - Project</b>	<b>-</b>	<b>(115)</b>
<b>BALANCE AT BEGINNING OF YEAR</b>	<b>159 998</b>	<b>161 902</b>
<b>BALANCE AT END OF YEAR</b>	<b>234</b>	<b>159 998</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015COMMUNICATIONS AND INFORMATION POLICY PROGRAMME  
PROGRAMME COORDINATION

	2015 USD	2014 USD
<b>INCOME</b>	<b>528 535</b>	<b>855 824</b>
<b>Grants</b>	<b>179 765</b>	<b>429 197</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)	21 900	25 238
Received	21 900	25 238
Open Society Institute - 20034687	-	6 511
Deferred to 2014	-	6 511
Swedish International Development Cooperation Agency (Sida) (5403032601)	157 865	397 448
Received	157 865	238 381
Deferred to 2014	-	216 000
Transferred from WRP programme	-	34 971
Transferred to Global Information Society Watch	-	(91 904)
<b>Earned income</b>	<b>347 202</b>	<b>424 859</b>
Commissioned services - internal	176 423	136 134
Commissioned services - external	170 779	288 725
Received	71 619	334 578
Deferred to 2014	-	28 322
Deferred to 2015	74 175	(74 175)
Accrued in 2015	24 985	-
<b>Sundry income</b>	<b>1 568</b>	<b>1 768</b>
<b>EXPENDITURE</b>	<b>498 289</b>	<b>825 670</b>
Consultants	17	10 027
Freedom of Expression and Human Rights (Access), and Freedom of Expression, Children's Rights and Internet - workshops	-	41 581
Global Policy and Advocacy activities	28 961	113 785
Information dissemination and promotions	656	2 552
ICT Policy Coordination and related activities (IGF and WCIT)	3 113	95 818
Africa	873	16 045
Asia	2 316	-
Internet Intermediaries in Africa	-	34 212
Regional Meetings for African Union Declaration on Internet Freedom	(76)	45 561
Latin America and the Caribbean	-	12 796
Operating expenses - personnel	9 789	11 496
Personnel costs	272 610	318 982
Promoting Internet Freedom by Empowering Civil Society in the Global South - South Africa	-	4 993
Provision for leave pay	8 896	-
Research on infrastructure sharing policies	149 379	90 775
Sexual Rights; capacity building, advocacy and research	-	103 218
Staff meeting	24 864	14 146
Travel	4	5 501
<b>SURPLUS FOR THE YEAR</b>	<b>30 246</b>	<b>30 154</b>
<b>TRANSFER (TO) CIPP PROJECTS</b>	<b>(58 838)</b>	<b>-</b>
<b>TRANSFER (TO) WRP PROJECT - ERoTICS</b>	<b>-</b>	<b>(29 279)</b>
<b>TRANSFER FROM/(TO) CIPP SUSTAINABILITY FUND</b>	<b>28 592</b>	<b>(875)</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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

A RIGHTS BASED APPROACH TO INTERNET POLICY AND GOVERNANCE  
FOR THE ADVANCEMENT OF ECONOMIC, SOCIAL AND CULTURAL RIGHTS

	2015 USD	2014 USD
<b>INCOME</b>	<b>69 500</b>	<b>107 575</b>
<b>Grants</b>		
International Development Research Centre (IDRC) Grant number: 107488-001	69 500	107 575
Received	150 437	65 363
Deferred to 2014	-	116 406
Deferred to 2015	74 194	(74 194)
Deferred to 2016	(155 131)	-
<b>EXPENDITURE</b>	<b>69 500</b>	<b>107 575</b>
Administration fees	7 768	11 512
Consultants	19 175	6 876
International travel (staff)	559	36 273
Personnel	29 608	39 674
Research expenses	12 390	13 240
<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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## 14-11 DIGITAL MEDIA POLICY IN LATIN AMERICA

	2015 USD	2014 USD
<b>INCOME</b>	<b>12 671</b>	<b>1 150</b>
<b>Grants</b>		
The Open Society Institute (OSI)		
Grant #OR2014-17247	12 671	1 150
Received	29 983	29 986
Deferred to 2015	28 836	(28 836)
Deferred to 2016	(46 148)	-
<b>EXPENDITURE</b>	<b>12 671</b>	<b>1 150</b>
Administration fees	1 152	105
Building networks and online information resource	146	-
Coordination	3 843	1 045
Local Engagement	7 530	-
<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>

12-396 DIGITAL MIGRATION IN AFRICA: WHOSE DIVIDEND?  
RAISING AWARENESS AND BUILDING CAPACITY

	2015 USD	2014 USD
<b>INCOME</b>	<b>-</b>	<b>52 523</b>
<b>Grants</b>		
The Foundation Open Society Institute (FOSI)		
Deferred to 2014	-	52 523
	-	52 523
<b>EXPENDITURE</b>	<b>-</b>	<b>52 523</b>
Administration fees	-	4 704
Advocacy	-	7 819
Country Activities	-	40 000
<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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## GLOBAL INFORMATION SOCIETY WATCH

	2015 USD	2014 USD
<b>INCOME</b>	<b>78 232</b>	<b>179 863</b>
<b>Grants</b>	<b>71 210</b>	<b>179 826</b>
Hivos (HO CIM 1009202 and 1006226) Received	71 210 71 210	87 922 87 922
Swedish International Development Cooperation Agency (Sida) (5403032601) Transferred from CIPP coordination	- -	91 904 91 904
<b>Other income</b>	<b>7 022</b>	<b>37</b>
<b>EXPENDITURE</b>	<b>137 013</b>	<b>179 863</b>
Administration fees	-	7 912
Book - content	95 707	88 131
Book - production and distribution	6 073	9 635
Book - website, launch and dissemination	5 057	51 313
Coordination	30 176	22 872
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(58 781)</b>	<b>-</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>54 781</b>	<b>-</b>
<b>TRANSFER FROM WRP COORDINATION</b>	<b>4 000</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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET GOVERNANCE: MIDDLE EAST AND NORTH AFRICA

	2015 USD	2014 USD
<b>INCOME</b>	<b>60 275</b>	<b>55 212</b>
<b>Grants</b>		
Hivos		
Contract number: HO CIM 1006987 and 1011128	25 931	13 552
Received	19 252	23 316
Deferred to 2015	9 764	(9 764)
Deferred to 2016	(3 085)	-
Alternatives		
Contract reference: EIDHR/2013/321425	34 344	41 660
Received	30 687	41 660
Accrued in 2015	3 657	-
<b>EXPENDITURE</b>	<b>60 275</b>	<b>55 212</b>
Coordination	42 553	45 550
Operating expenses	1 441	1 332
Research	809	5 380
Trainer	180	960
Travel and policy camp	15 292	1 990
<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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET RIGHTS ARE HUMAN RIGHTS

	2015 USD	2014 USD
<b>INCOME</b>	-	-
<b>Grants</b>		
Swedish International Development Cooperation Agency (Sida) (Contribution no. 5403017801)	-	-
Deferred to 2014	-	44 738
Refunded to donor	-	(44 738)
<b>EXPENDITURE</b>	-	-
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

LOCAL ACTION TO SECURE INTERNET RIGHTS INITIATIVE:  
- CORE AND PROJECT SUPPORT – (LASIR)

	2015 USD	2014 USD
<b>INCOME</b>	<b>536 405</b>	<b>13 595</b>
<b>Grants</b>		
The Ford Foundation		
Grant # 0140-1023	536 405	13 595
Received	-	550 000
Deferred to 2015	536 405	(536 405)
<b>EXPENDITURE</b>	<b>540 439</b>	<b>13 595</b>
Consultants	7 100	-
Core support of the LASIR initiative	67 580	1 920
Planning and peer learning event	45 060	-
Salaries and benefits	73 513	11 675
Small grants	55 332	-
Support to country partners	291 854	-
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(4 034)</b>	<b>-</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>4 034</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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2015 USD	2014 USD
<b>INCOME</b>	<b>319 532</b>	<b>106 244</b>
<b>Grants</b>		
European Union		
Contract number: EIDHR/2013/321903	319 532	106 244
Received	-	364 162
Deferred to 2015	257 918	(257 918)
Accrued in 2015	61 614	-
<b>EXPENDITURE</b>	<b>319 532</b>	<b>106 244</b>
Administrative costs	15 204	6 950
Costs	732	476
Visas for regional and international meetings	732	476
Equipment and supplies	9 976	782
Human Resources	209 887	78 279
Salaries - country	109 871	33 524
Salaries - APC	67 867	30 827
Per diems	32 149	13 928
Other costs	44 451	4 397
Consultants	11 268	-
Publications	6 636	49
Studies, research	15 967	3 653
Translations	3 119	-
Visibility actions - materials and refreshments	7 461	695
Travel	39 282	15 360
International travel	31 308	13 480
Local transportation	7 974	1 880
<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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

14-2A SURVEYING INTERNET FREEDOM IN LATIN AMERICA AND  
THE CARIBBEAN - (ExLILA Project)

	2015 USD	2014 USD
<b>INCOME</b>	<b>24 208</b>	<b>1 808</b>
<b>Grants</b>		
The Open Society Institute (OSI)		
Grant #OR2014-15056	24 208	1 808
Received	-	40 000
Deferred to 2015	38 192	(38 192)
Deferred to 2016	(13 984)	-
<b>EXPENDITURE</b>	<b>24 208</b>	<b>1 808</b>
Administration	2 201	208
Capacity Building	1 600	-
Coordination	12 000	1 500
Networking	3 607	-
Office and communication costs	2 400	100
Research	2 400	-
<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 2015

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfriSIG)

AfriSIG 2014-13 reported under CIPP COORDINATION in 2014 (Comparatives restated)

	2015 USD	2014 USD
<b>INCOME</b>	<b>70 735</b>	<b>168 303</b>
<b>Grants and contributions</b>	<b>70 735</b>	<b>161 047</b>
<b>Grants</b>	-	<b>91 055</b>
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	-	91 055
	-	91 055
<b>Contributions</b>	<b>70 735</b>	<b>69 992</b>
Access Now	10 000	-
Afilias	3 975	-
FLOW project	-	7 090
Global Partners Digital - for WSIS+10 Review with KICTANet	1 760	-
Google	30 000	40 000
Received	72 843	-
Accrued in 2014	(40 000)	40 000
Internet Society (ISOC)	15 000	-
NEPAD	-	22 902
UNESCO	10 000	-
<b>Sundry income</b>	-	<b>7 256</b>
<b>EXPENDITURE</b>	<b>70 758</b>	<b>168 303</b>
Accommodation, meals and conference	16 360	66 742
Administration	-	7 220
Communications and materials	1 622	1 805
Consultants and resource people	1 000	6 200
Coordination and logistics	18 214	25 600
Travel	33 562	60 736
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(23)</b>	-
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>23</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 2015

## COMMUNICATIONS AND NETWORK DEVELOPMENT UNIT

	2015 USD	2014 USD
<b>INCOME</b>	<b>167 503</b>	<b>348 974</b>
<b>Grants</b>	<b>112 443</b>	<b>254 888</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	21 900 21 900	25 238 25 238
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	90 543 90 543	229 650 93 280
Deferred to 2014	-	90 600
Transferred from WRP programme	-	45 770
<b>Earned income</b>	<b>55 060</b>	<b>73 811</b>
Administration fees	41 026	52 852
Commissioned services - internal	8 149	17 037
Commissioned services - external	-	1 072
Event income	5 885	2 850
<b>Membership dues</b>	<b>-</b>	<b>20 275</b>
<b>EXPENDITURE</b>	<b>260 662</b>	<b>348 974</b>
<b>Communications</b>	<b>242 222</b>	<b>274 708</b>
Annual Report	4 616	10 793
Bad debts (uncollectable dues)	-	800
Consultants (including technical)	6 600	4 076
Information dissemination and promotion	8 536	4 615
Operating expenses	-	822
Operating expenses - personnel	6 904	8 761
Personnel	151 583	208 122
Provision for leave pay	5 713	-
Staff meeting	14 434	8 284
Staff training	95	2 382
Tools, resources and training material development	1 007	265
Translation and editing	2 658	3 641
Travel (Staff)	10 078	15 305
Website and servers hosting and maintenance	29 998	6 842
<b>Network Development</b>	<b>18 440</b>	<b>74 266</b>
APC 25th Anniversary	18 440	-
Chris Nicol FLOSS Prize	-	7 741
Member Exchange and Travel Fund (METF)	-	32 968
Opt - Out event	-	33 557
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(93 159)</b>	<b>-</b>
<b>TRANSFER FROM CND SUSTAINABILITY FUND</b>	<b>21 899</b>	<b>-</b>
<b>TRANSFER FROM MS SUSTAINABILITY FUND</b>	<b>71 260</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 2015

## MOVEMENT BUILDING PROGRAMME

RESEARCH A FEMINIST PERSPECTIVE ON INTERNET POLICY ISSUES AND  
TO BUILD CROSS-MOVEMENT COLLABORATIONS WITH WOMEN'S  
RIGHTS GROUPS IN THE GLOBAL SOUTH

	2015 USD	2014 USD
<b>INCOME</b>	<b>9 389</b>	-
<b>Grants</b>		
The Ford Foundation - Grant # 10150-1190	9 389	-
Received	219 917	-
Deferred to 2016	(210 528)	-
<b>EXPENDITURE</b>	<b>9 389</b>	-
General Support	854	-
Personnel	8 535	-
<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 2015

## WOMEN'S RIGHTS PROGRAMME

## PROGRAMME COORDINATION

	2015 USD	2014 USD
<b>INCOME</b>	<b>535 648</b>	<b>328 091</b>
<b>Grants</b>	<b>275 990</b>	<b>27 735</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	21 900 21 900	25 238 25 238
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	254 090 235 635	2 497 74 164
Deferred to 2014	-	44 600
Transferred to other programmes	-	(97 812)
Management systems	-	(17 071)
Communications and Information Policy	-	(34 971)
Communications and Network Development	-	(45 770)
Deferred to 2015	18 455	(18 455)
	<b>259 658</b>	<b>300 356</b>
<b>Earned income</b>		
Commissioned services - internal	231 703	287 083
Commissioned services - external	27 135	11 913
Sundry and sales	820	1 360
<b>EXPENDITURE</b>	<b>588 285</b>	<b>299 192</b>
Consultants and related expenses	4 775	635
Information dissemination and distribution	1 503	516
Operating expenses	247	547
Personnel costs	326 484	267 094
Personnel expenses	15 803	12 376
Provision for leave pay	14 260	-
Research and publications	-	-
Sexual Rights; capacity building, advocacy and research	202 028	-
Staff meeting	21 669	14 906
Translation	225	302
Travel and staff meetings	1 291	2 816
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(52 637)</b>	<b>28 899</b>
<b>TRANSFER (TO) CIPP GISWATCH</b>	<b>(4 000)</b>	<b>-</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(58 587)</b>	<b>(15 086)</b>
<b>TRANSFER FROM/(TO) WRP SUSTAINABILITY FUNDS</b>	<b>115 224</b>	<b>(13 813)</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 2015

## WOMEN'S RIGHTS PROGRAMME

## BUILDING EROTICS NETWORKS IN INDIA, NEPAL AND SRI LANKA

	2015 USD	2014 USD
<b>INCOME</b>	<b>7 612</b>	-
<b>Grants</b>	<b>7 612</b>	-
Mannion Daniels LTD for Amplify Change	7 612	
Received	83 886	-
Deferred to 2016	(76 274)	-
<b>EXPENDITURE</b>	<b>7 612</b>	-
Capacity Building and Support	174	-
Coordination	7 108	-
Enhancing Communication and Strengthening Advocacy	330	-
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	-
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	-

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2015

## WOMEN'S RIGHTS PROGRAMME

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

	2015 USD	2014 USD
<b>INCOME</b>	-	265 790
<b>Grants</b>	-	265 790
The Ford Foundation - Grant # 1120-2367	-	265 790
Deferred to 2014	-	265 790
<b>EXPENDITURE</b>	-	295 069
Consultants	-	27 734
Core expenses	-	31 488
Country activities	-	25 187
Information dissemination and promotion and translation	-	24 791
Personnel	-	60 140
Research	-	6 000
Training and strategy meeting	-	102 895
Travel and meetings	-	16 834
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	<b>(29 279)</b>
<b>TRANSFER FROM CIPP PROGRAMME COORDINATION</b>	-	<b>29 279</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 2015

## WOMEN'S RIGHTS PROGRAMME

HOLDING GOVERNMENT ACCOUNTABLE FOR COMBATING  
GENDER-BASED VIOLENCE IN CAMBODIA

	2015 USD	2014 USD
<b>INCOME</b>	-	(115)
<b>Grants</b>	-	(115)
Spider (grant #: SU 323 69 0055-12)	-	(115)
Received	-	7 685
Accrued in 2013	-	(7 800)
<b>EXPENDITURE</b>	-	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	(115)
<b>TRANSFER FROM MANAGEMENT SYSTEMS</b>	-	115
<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 2015

## WOMEN'S RIGHTS PROGRAMME

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

	2015 USD	2014 USD
<b>INCOME</b>	-	<b>42 529</b>
<b>Grants</b>	-	<b>42 529</b>
Africa Technology and Transparency (ATTI)	-	2 529
Deferred to 2014	-	2 529
Hivos (HO CIM 1002820)	-	40 000
Received	10 000	30 000
Accrued in 2014	(10 000)	10 000
<b>EXPENDITURE</b>	<b>770</b>	<b>57 615</b>
Communication for advocacy	320	15 457
Coordination - country partner	-	7 538
Coordination - project	-	25 900
Events (meeting/conference/workshop)	-	18 464
Operation expenses	-	(27 800)
Overheads	-	9 601
Technology platform and tools	-	6 886
Translation and editing	450	30
Web sites, e-mail and mailing lists	-	1 539
<b>(DEFICIT) FOR THE YEAR</b>	<b>(770)</b>	<b>(15 086)</b>
<b>TRANSFER FROM WRP COORDINATION</b>	<b>770</b>	<b>15 086</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 2015

## WOMEN'S RIGHTS PROGRAMME

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

	2015 USD	2014 USD
<b>INCOME</b>	<b>604 450</b>	<b>750 932</b>
<b>Grants</b>		
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	604 450	750 932
Received	423 176	634 668
Deferred to 2014	-	190 158
Deferred to 2015	73 894	(73 894)
Accrued in 2015	107 380	-
<b>EXPENDITURE</b>	<b>662 267</b>	<b>750 932</b>
Outcome 1. A reliable and effective system of evidence collection that strengthens advocacy leadership of women for effective policy change to address technology related VAW.	100 161	119 296
Personnel	39 582	23 744
Activity	60 579	95 552
Outcome 2: Legal remedies and policies that address technology related VAW are developed through research and advocacy by women leaders and women's rights organisations.	210 142	137 686
Personnel	78 611	44 554
Activity	131 531	93 132
Outcome 3: Women leaders are effectively engaging private sector (social networking providers, web hosting companies and mobile phone companies), in partnership with other expert NGOs to develop company user policies that protect the safety and security of women and girls.	140 792	166 868
Personnel	58 630	48 833
Activity	82 162	118 035
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is harmful and violent to	125 068	118 789
Personnel	49 132	60 003
Activity	75 936	58 786
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	86 104	208 290
Personnel	33 786	60 690
Activity	52 318	147 600
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(57 817)</b>	<b>-</b>
<b>TRANSFER FROM WRP COORDINATION</b>	<b>57 817</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 2015

## WOMEN'S RIGHTS PROGRAMME

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

	2015 USD	2014 USD
<b>INCOME</b>	-	<b>104 523</b>
<b>Grants</b>		
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity #: 23598	-	104 523
Received	-	51 303
Deferred to 2014	-	56 021
Deferred to 2015	2 801	(2 801)
Refunded to donor	(2 801)	-
<b>EXPENDITURE</b>	-	<b>104 523</b>
Outcome 1. A reliable and effective system of evidence collection that strengthens advocacy leadership of women for effective policy change to address technology related VAW.	-	45 648
Personnel	-	20 110
Activity	-	25 538
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is harmful and violent to women and girls.	-	43 716
Personnel	-	6 300
Activity	-	37 416
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	-	15 159
Personnel	-	4 900
Activity	-	10 259
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-