

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

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2010**

# ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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## **REPORT OF THE INDEPENDENT AUDITORS**

### **TO THE EXECUTIVE BOARD**

### **ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**

#### **Report on the financial statements**

We have audited the accompanying financial statements of the Association for Progressive Communications which comprise the executive board's report, statement of financial position as at 31 December 2010, 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 19.

#### **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 2010, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

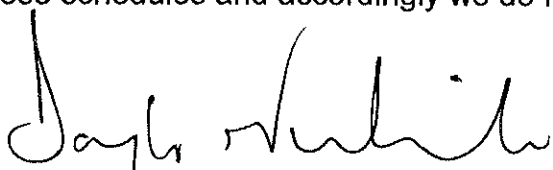
### **Emphasis of Matter**

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

1. As explained in note 1.9 to the financial statements, the management of the association allocates project related expenses against grant income on the basis of budgets and its assessment as to which project has incurred the expense concerned. We have relied on management's allocations of such costs, and the resultant accrual or deferral of grant income on the basis set out in note 1.9, for the purposes of our audit.
2. As is explained in note 12 to the financial statements, the association needs ongoing donor support if it is to continue operations. These financial statements have been prepared on the basis of accounting practices applicable to a going concern which assumes that the association will generate sufficient funds by way of grants from donors to continue funding its activities in the ensuing year. Accordingly they do not include any adjustments, relating to the recoverability and classification of assets or to the amounts and classification of liabilities, that would be necessary if the association were unable to continue as a going concern.

### **Supplementary information**

The supplementary schedules set out on pages 20 to 41 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 September 2011**

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****REPORT OF THE EXECUTIVE BOARD FOR THE  
YEAR ENDED 31 DECEMBER 2010**

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2010.

**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 1,577 (2009 - USD Nil).

**Post financial position events**

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

**Executive Board of the Association**

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

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2010

	Note	2010 USD	2009 USD
<b>ASSETS</b>		<b>2 157 312</b>	<b>1 718 319</b>
<b>Non current assets</b>		<b>1 398</b>	<b>2</b>
Equipment	2	1 398	2
<b>Current assets</b>		<b>2 155 914</b>	<b>1 718 317</b>
Accounts receivable	3	92 389	23 498
Accrued income - grants	5	356 501	3 196
Cash and cash equivalents	4	1 707 024	1 691 623
<b>TOTAL ASSETS</b>		<b>2 157 312</b>	<b>1 718 319</b>
<b>RESERVES AND LIABILITIES</b>		<b>2 157 312</b>	<b>1 718 319</b>
<b>Reserves and sustainability funds</b>		<b>653 417</b>	<b>659 384</b>
MS sustainability fund		84 406	84 406
CIPP sustainability fund		59 922	62 868
STAND sustainability fund		12 729	4 730
WNSP sustainability fund		419 249	473 361
Programme funds		-	-
Retained income		77 111	34 019
<b>Current liabilities</b>		<b>1 503 895</b>	<b>1 058 935</b>
Accounts payable	6	58 843	38 148
Deferred income - grants	7	1 445 052	1 020 787
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>2 157 312</b>	<b>1 718 319</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2010

	Note	2010 USD	2009 USD
<b>INCOME</b>		<b>2 699 546</b>	<b>3 002 926</b>
<b>Grant and contract income</b>	8	<b>2 538 423</b>	<b>2 879 019</b>
Management Systems - MS		140 417	505 039
Communications and Information Policy Programme - CIPP		855 599	916 265
Strategic Technologies and Network Development Programme - STAND		199 194	48 315
Women's Networking Support Programme - WNSP		1 343 213	1 387 898
BCO Partnership and Coordination - BCO		-	21 502
<b>Earned income</b>		<b>161 123</b>	<b>123 907</b>
Consulting revenue - external		134 514	53 291
Management Systems - MS		96 114	6 650
Communications and Information Policy Programme - CIPP		20 260	35 138
Women's Networking Support Programme - WNSP		18 140	11 503
Foreign exchange gains		-	9 228
Interest		2 558	452
Membership fees		23 386	23 135
Sales and sundry		665	37 801
<b>EXPENDITURE</b>		<b>2 705 513</b>	<b>2 981 946</b>
Accounting, human resources and other fees		18 697	22 795
Annual report		7 670	3 847
Auditors' remuneration	9	10 375	10 757
Bank charges		13 923	13 449
Bad debts written off	11	-	5 022
Conference attendance and exhibitions		139	128
Depreciation	2	181	-
Fundraising expenses		274	3 375
General expenses		25 731	1 478
Meetings (staff and executive board and council)		19 576	22 341
Office expenses		25 665	14 417
Promotional materials and printing		-	5 109
Programme and project expenses		2 091 312	2 506 322
Postage		3 077	1 601
Personnel costs		425 982	343 876
Telephone and fax		2 746	1 799
Translation		4 178	7 005
Travel, accommodation and per diems		38 433	6 853
Website (includes re-design)		17 554	11 772
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<b>(5 967)</b>	<b>20 980</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2010

	WN SP SUSTAINABILITY FUND USD	CIP P SUSTAINABILITY FUND USD	STAN D SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROG R AMME FUNDS USD	GEN E RAL FUND USD	TOTAL USD
Balance at 31 December 2008	358 432	114 901	4 730	126 321	-	34 020	638 404
Surplus/(deficit) for the year	-	-	-	-	59 652	(38 672)	20 980
Transfer to Programmes	-	-	-	-	3 243	(3 243)	-
Transfer to sustainability funds	114 929	(52 033)	-	(41 915)	(62 895)	41 914	-
<b>Balance at 31 December 2009</b>	<b>473 361</b>	<b>62 868</b>	<b>4 730</b>	<b>84 406</b>	<b>-</b>	<b>34 019</b>	<b>659 384</b>
(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>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 31 DECEMBER 2010

	2010 USD	2009 USD
<b>Cash flows from operating activities</b>		
Cash received from donors	2 274 792	3 044 363
Cash paid to providers and grantees	(2 260 372)	(2 609 553)
<b>Cash generated from operations</b>	<b>14 420</b>	<b>434 810</b>
Interest received	2 558	452
<b>Net cash inflow from operating activities</b>	<b>16 978</b>	<b>435 262</b>
<b>Cash flows (utilised in) investing activities</b>	<b>(1 577)</b>	-
Equipment purchased during the year	(1 577)	-
<b>Net increase in cash and cash equivalents</b>	<b>15 401</b>	<b>435 262</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1 691 623</b>	<b>1 256 361</b>
<b>Cash and cash equivalents at end of year</b>	<b>1 707 024</b>	<b>1 691 623</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2010

#### 1. ACCOUNTING POLICIES

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

##### 1.1 Accounting convention

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

##### 1.2 Tangible assets

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

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

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

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

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

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

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

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

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (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 2010 (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 2010 (Continued)

## 2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
<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)
<b>Net book value - 1/1/2009</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)
Depreciation for the year	-	-	-
<b>Net book value - 31/12/2009</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)

## 3. ACCOUNTS RECEIVABLE

	2010 USD	2009 USD
Debtors	94 378	14 829
Prepaid expenses	-	2 937
Sundry debtors	(1 989)	5 732
	<b>92 389</b>	<b>23 498</b>

## 4. CASH AND EQUIVALENTS

Bank of the West - 042143743 - Cheque account	518 882	910 029
Bank of the West - 010668855 - Money market account	1 182 689	774 710
Bank of the West - CD042865501 - Deposit account	-	5 121
Petty cash	5 453	1 763
	<b>1 707 024</b>	<b>1 691 623</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

	2010 USD	2009 USD
<b>5. ACCRUED INCOME</b>		
Technical Centre for Agricultural and Rural Cooperation (CTA)		
- Project # 4-7-41-104-8	9 888	-
Dutch Ministry of Foreign Affairs (DGIS)	250 296	-
Evangelischer Entwicklungsdienst e.V. (EED)	3 196	3 196
International Development Research Centre (IDRC)	70 940	-
- Grant # 105259-001	13 515	-
- Grant # 104333-003	12 238	-
- Grant # 104925-003	4 990	-
- Grant # 103586-001	40 197	-
Swedish International Development Cooperation Agency (SIDA)		
- Contribution Number : 7170004	22 181	-
	<b>356 501</b>	<b>3 196</b>
<b>6. ACCOUNTS PAYABLE</b>		
Accruals	52 228	31 533
Sundry payables	6 615	6 615
	<b>58 843</b>	<b>38 148</b>
<b>7. DEFERRED INCOME</b>		
Abigail E. Disney (Donation)	-	-
The Bill and Melinda Gates Foundation for SANGONeT	3 836	4 836
Department for International Development (DFID) - BCO partnership	40 060	40 060
Dutch Ministry of Foreign Affairs (DGIS)	-	100 822
The Ford Foundation	273 007	412 851
Sexuality and the Internet - An Exploratory Research Project	126 488	297 016
Strengthening Civil Society Networking and Advocacy	146 519	115 835
Hivos	217 639	116 000
Core Grant 2009 - 2012	131 340	-
Global Information Society Watch 2009-10	86 299	116 000
Institute of International Education (IIE) - PHEA	-	104 381
International Development Research Centre	221 649	155 016
Action Research Network	75 509	-
Business Development Strategy	21 026	-
CICEWA	-	23 696
GEM II	-	90 134
ICTs and Water - related Impacts of Climate Change	125 114	-
Inspro	-	29 752
Media Piracy	-	11 434
Open Society Institute	54 008	-
Digital Broadcast Migration in West Africa	53 944	-
Open Spectrum Survey	64	-
Swedish International Development Cooperation Agency (SIDA)	484 853	40 693
Global Information Society Watch 2009-10	-	40 693
Internet Rights are Human Rights	484 853	-
Swiss Agency for Development and Cooperation (SDC)	-	38 835
Global Information Society Watch 2009-10	-	38 835
The Tides Foundation - Google Inc	150 000	-
United Nations Development Programme (UNDP)	-	7 293
	<b>1 445 052</b>	<b>1 020 787</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

	2010 USD	2009 USD
<b>8. GRANTS AND CONTRACT INCOME</b>		
<b>Management systems - MGMT</b>	<b>140 417</b>	<b>505 039</b>
The Bill and Melinda Gates Foundation for SANGONeT	1 000	127 388
Received	-	132 224
Deferred to 2010	4 836	(4 836)
Deferred to 2011	(3 836)	-
Dutch Ministry of Foreign Affairs (DGIS) - MS	-	-
Received	-	133 393
Accrued in 2008	-	(133 393)
Hivos (WW057I05)	96 150	53 550
Received	227 490	53 550
Deferred to 2011	(131 340)	-
Humanity United for Ushahidi	-	69 463
Received	-	50 000
Deferred to 2009	-	19 463
International Development Research Centre (IDRC)	43 267	54 638
- Grant # 102899-001 and 105259-001	-	84 390
Received	29 752	(29 752)
Deferred to 2010	13 515	-
Accrued in 2010	-	200 000
The MacArthur Foundation for Ushahidi	-	-
<b>Communications and Information Policy Programme - CIPP</b>	<b>341 697</b>	<b>267 441</b>
The Ford Foundation - Grant # 1090-0354	199 316	154 165
Received	230 000	270 000
Deferred to 2010	115 835	(115 835)
Deferred to 2011	(146 519)	-
Dutch Ministry of Foreign Affairs (DGIS)	-	-
Received	-	100 000
Accrued in 2008	-	(100 000)
Hivos Grant # WW057I05	38 000	40 000
Received	38 000	40 000
Institute of International Education - IIE PHEA Funds	104 381	73 276
Received	-	137 320
Deferred to 2009	-	40 337
Deferred to 2010	104 381	(104 381)
<b>BALANCE CARRIED FORWARD</b>	<b>482 114</b>	<b>772 480</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

	2010 USD	2009 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>482 114</b>	<b>772 480</b>
<b>Communications and Information Policy Programme - CIPP (Continued)</b>	<b>382 587</b>	<b>536 951</b>
International Development Research Centre (IDRC) - Kictanet	25 130	8 858
Received	25 130	2 789
Deferred to 2009	-	6 069
United Nations Development Programme (UNDP)	7 293	25 334
Deferred to 2009	-	32 627
Deferred to 2010	7 293	(7 293)
Evangelischer Entwicklungsdienst e.V. (EED)		
- Project # 20026573	-	-
Accrued in 2008	-	(3 196)
Accrued in 2009	(3 196)	3 196
Accrued in 2010	3 196	-
International Development Research Centre (IDRC) - CICEWA	104 298	239 783
Received	80 602	184 340
Deferred to 2009	-	79 139
Deferred to 2010	23 696	(23 696)
International Development Research Centre (IDRC) - CILAC	-	113 233
Received	-	21 672
Deferred to 2009	-	91 561
International Development Research Centre (IDRC)		
- Media Piracy	84 290	60 010
Received	60 618	36 374
Deferred to 2009	-	35 070
Deferred to 2010	11 434	(11 434)
Accrued in 2010	12 238	-
Hivos (WW235101)	116 000	89 733
Received	86 299	205 733
Deferred to 2010	116 000	(116 000)
Deferred to 2011	(86 299)	-
Open Society Institute	34 909	-
Received	34 973	-
Deferred to 2011	(64)	-
Open Society Institute - ZUG	10 667	-
Received	64 611	-
Deferred to 2011	(53 944)	-
<b>BALANCE CARRIED FORWARD</b>	<b>864 701</b>	<b>1 309 431</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

	2010 USD	2009 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>864 701</b>	<b>1 309 431</b>
<b>Communications and Information Policy Programme - CIPP (Continued)</b>	<b>131 315</b>	<b>111 872</b>
Swedish International Development Cooperation Agency - SIDA	62 874	111 872
Received	-	96 577
Deferred to 2009	-	55 988
Deferred to 2010	40 693	(40 693)
Accrued in 2010	22 181	-
Swedish International Development Cooperation Agency - SIDA	19 782	-
Received	504 635	-
Deferred to 2011	(484 853)	-
Swiss Agency for Development and Co-operation	48 659	-
Received	9 824	38 835
Deferred to 2010	38 835	(38 835)
<b>Strategic Technologies and Network Development Programme - STAND</b>	<b>199 194</b>	<b>48 315</b>
Hivos Grant # WW057105	38 000	40 000
International Development Research Centre (IDRC)	100 342	-
Received	175 851	-
Deferred to 2011	(75 509)	-
International Development Research Centre (IDRC)	58 281	-
Received	53 291	-
Accrued in 2010	4 990	-
International Development Research Centre (IDRC)	2 571	-
Received	127 685	-
Deferred to 2011	(125 114)	-
Food and Agriculture Organisation of the UN (FAO) PR38506	-	8 315
Received	-	17 500
Accrued in 2008	-	(12 500)
Deferred to 2009	-	3 315
<b>BALANCE CARRIED FORWARD</b>	<b>1 195 210</b>	<b>1 469 618</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

	2010 USD	2009 USD
<b>8. GRANTS AND CONTRACT INCOME (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>1 195 210</b>	<b>1 469 618</b>
<b>Women's Networking Support Programme - WNSP</b>	<b>1 343 213</b>	<b>1 387 899</b>
Dutch Ministry of Foreign Affairs (DGIS) - WNSP	-	-
Received	-	100 000
Accrued in 2008	-	(100 000)
Dutch Ministry of Foreign Affairs (DGIS) - WNSP, MDG3 Fund	931 334	732 150
Received	580 216	832 972
Deferred to 2010	100 822	(100 822)
Accrued in 2010	250 296	-
The Ford Foundation - Grant # 1080-1187	170 528	145 896
Received	-	232 500
Deferred to 2009	-	210 412
Deferred to 2010	297 016	(297 016)
Deferred to 2011	(126 488)	-
International Development Research Centre (IDRC)		
- Grant #105129-001 - FTX	-	-
Received	-	82 804
Accrued in 2008	-	(82 804)
International Development Research Centre (IDRC) - GEM		
Received	21 026	-
Deferred to 2011	(21 026)	-
International Development Research Centre (IDRC)		
- Grant # 103586-001 - GEM II	130 331	284 924
Received	-	61 130
Deferred to 2009	-	313 928
Deferred to 2010	90 134	(90 134)
Accrued in 2010	40 197	-
Technical Centre for Agricultural and Rural Cooperation (CTA)	55 653	-
Received	45 765	65 109
Accrued in 2008	-	(65 109)
Accrued in 2010	9 888	-
International Institute for Communication and Development (IICD)		
Deferred to 2009	-	26 623
Received	-	26 623
International Development Research Centre (IDRC) - GenARDIS	17 367	97 992
Received	17 367	49 076
Deferred to 2009	-	48 916
Hivos Grant # WW057105	38 000	40 000
Received	38 000	40 000
Hivos Project # WW057104		
Received	-	60 314
Deferred to 2009	-	21 452
	-	38 862
<b>BALANCE CARRIED FORWARD</b>	<b>2 538 423</b>	<b>2 857 517</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)

## 8. GRANTS AND CONTRACT INCOME (Continued)

	2010 USD	2009 USD
<b>BALANCE BROUGHT FORWARD</b>	<b>2 538 423</b>	<b>2 857 517</b>
<b>BCO Programme Support and Coordination - BCO</b>	<b>-</b>	<b>21 502</b>
Department for International Development (DFID)		
Partnership - (DFID) #AG3875	-	-
Received	-	101 938
Accrued in 2008	-	(101 938)
Department for International Development (DFID)		
Coordination - (DFID) #AG3875	-	9 914
Received	-	73 252
Accrued in 2008	-	(73 252)
Deferred to 2009	-	49 974
Deferred to 2010	40 060	(40 060)
Deferred to 2011	(40 060)	-
Swiss Agency for Development & Cooperation (SDC)		
Received	-	3 340
Accrued in 2008	-	33 170
Deferred to 2009	-	(33 170)
Deferred to 2009	-	3 340
Partner Contributions to Impact Assessment		
IICD	-	8 248
Deferred to 2009	-	8 248
	<b>2 538 423</b>	<b>2 879 019</b>
<b>9. AUDITORS' REMUNERATION</b>		
Audit fee	<b>10 375</b>	<b>10 757</b>
<b>10. CASH GENERATED FROM OPERATIONS</b>		
(Deficit)/surplus for the year	(5 967)	20 981
Adjusted for :		
Increase/(decrease) in deferred income - grants	424 265	(306 470)
(Increase)/decrease in accrued income - grants	(353 305)	702 022
Interest received	(2 558)	(452)
Depreciation	181	-
Decrease in accrued income - consulting	-	30 807
Net surplus before working capital changes	62 616	446 888
Working capital changes	(48 196)	(12 078)
(Increase)/decrease in accounts receivable	(68 891)	41 890
Increase/(decrease) in accounts payable	20 695	(53 968)
<b>Cash generated by operations</b>	<b>14 420</b>	<b>434 810</b>

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2010 (Continued)****11. BAD DEBTS WRITTEN OFF**

Bad debts consists of uncollectible membership dues written off.

**12. GOING CONCERN**

The existence of the association is dependent on the continued support of its donors, by way of grants. Should the grants be withdrawn it is highly unlikely that the association will be able to continue as a going concern. Donors have agreed to continue supporting the association in 2011.

**13. FINANCIAL RISK****13.1 Currency risk**

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

**13.2 Interest rate risk**

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

**13.3 Liquidity risk**

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

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES  
FOR THE YEAR ENDED 31 DECEMBER 2010

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STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2010

## MANAGEMENT SYSTEMS - MS

	Note	2010 USD	2009 USD
<b>INCOME</b>		<b>700 699</b>	<b>888 474</b>
<b>Grants and contract income</b>		<b>140 417</b>	<b>505 039</b>
Humanity United for Ushahidi		-	69 463
Received		-	50 000
Deferred to 2009		-	19 463
The MacArthur Foundation for Ushahidi		-	200 000
The Bill and Melinda Gates Foundation for SANGONeT		1 000	127 388
Received		-	132 224
Deferred to 2010		4 836	(4 836)
Deferred to 2011		(3 836)	-
Hivos (WW057I05)		96 150	53 550
Received		227 490	53 550
Deferred to 2010		(131 340)	-
Dutch Ministry of Foreign Affairs (DGIS)		-	-
Received		-	133 393
Accrued in 2008		-	(133 393)
International Development Research Centre (IDRC)		43 267	54 638
Received		13 515	84 390
Deferred to 2010		29 752	(29 752)
<b>Earned income</b>		<b>560 282</b>	<b>383 435</b>
Administration fees		258 803	243 418
Consulting revenue - external		96 114	6 650
Consulting revenue - internal		202 807	121 769
Foreign exchange gains		-	9 228
Interest		2 558	452
Sales and sundry		-	1 918
<b>EXPENDITURE</b>		<b>657 607</b>	<b>927 147</b>
Administrative expenses		614 201	475 624
Accounting fees		-	7 465
Annual report		7 670	3 847
Auditors' remuneration	7	10 375	10 760
Bank charges		13 923	13 446
Bad debts written off	8	-	5 022
Consultants (HR, legal media, research, technical)		18 697	15 330
Depreciation		181	-
Evaluation		-	3 300
Fundraising expenses		274	75
General expenses		21 652	-
Meetings (staff, executive board and council)		19 576	22 341
Office expenses		25 665	14 417
Promotional materials and printing		-	5 109
Postage		3 077	1 601
Repairs and maintenance		491	-
Salaries and benefits		425 982	343 876
Staff training		139	128
Stationery and software		3 588	1 478
Telephone and fax		2 746	1 799
Translation and editing		4 178	7 005
Travel (staff)		38 433	6 853
Website (includes re-design in 2009)		17 554	11 772
Project expenses		43 406	451 523
INSPRO expenses		42 406	54 638
SANGONeT expenses		1 000	127 388
Ushahidi expenses		-	269 497
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>43 092</b>	<b>(38 673)</b>
<b>TRANSFER FROM/(TO) MGMT SUSTAINABILITY FUND</b>		<b>-</b>	<b>41 915</b>
<b>TRANSFER (TO) STAND</b>		<b>-</b>	<b>(3 243)</b>
<b>BALANCE AT BEGINNING OF YEAR</b>		<b>34 019</b>	<b>34 020</b>
<b>BALANCE AT END OF YEAR</b>		<b>77 111</b>	<b>34 019</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2010COMMUNICATIONS AND INFORMATION POLICY PROGRAMME  
PROGRAMME COORDINATION

	2010 USD	2009 USD
<b>INCOME</b>	<b>301 411</b>	<b>282 455</b>
<b>Grants and contract income</b>	<b>174 804</b>	<b>147 468</b>
Dutch Ministry of Foreign Affairs (DGIS)	-	-
Received	-	100 000
Accrued in 2008	-	(100 000)
Hivos (WW057105)	38 000	40 000
Institute of International Education (IIE) - PHEA	104 381	73 276
Received	-	137 320
Deferred to 2009	-	40 337
Deferred to 2010	104 381	(104 381)
International Development Research Centre (IDRC) - Kictanet	25 130	8 858
Received	25 130	2 789
Deferred to 2009	-	6 069
United Nations Development Programme (UNDP)	7 293	25 334
Deferred to 2009	-	32 627
Deferred to 2010	7 293	(7 293)
<b>Earned income</b>	<b>126 607</b>	<b>134 987</b>
Consulting revenue - internal	106 347	100 796
Consulting revenue - external	20 260	12 997
Swedish International Development Cooperation Agency (SIDA)	-	21 194
Received	-	45 433
Accrued in 2008	-	(24 239)
<b>EXPENDITURE</b>	<b>303 707</b>	<b>328 152</b>
Campaign for decreasing cost of bandwidth - South Africa	104 382	73 276
Consultants	-	1 140
Handbook	-	4 378
Information Society Watch	-	2 200
Information dissemination and promotions	1 717	-
Kictanet	25 130	8 858
LAC ICT policy project	28 633	35 856
Operating expenses	23 208	37 473
Personnel costs	111 835	111 143
Pro-Poor ICT Access Resource Kit	7 293	24 424
Study of ICT for Enhancement of Democracy - East Africa	-	22 104
Translation	-	332
Travel	1 509	6 968
<b>(DEFICIT) FOR THE YEAR</b>	<b>(2 296)</b>	<b>(45 697)</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(650)</b>	<b>-</b>
<b>TRANSFER FROM/(TO) CIPP SUSTAINABILITY FUND</b>	<b>2 946</b>	<b>45 697</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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

2010 USD	2009 USD
-------------	-------------

INCOME	2010 USD	2009 USD
International Development Research Centre - IDRC	104 298	239 783
Received	80 602	184 340
Deferred to 2009	-	79 139
Deferred to 2010	23 696	(23 696)
<b>EXPENDITURE</b>	<b>104 593</b>	<b>239 783</b>
Consultants	-	31 150
Evaluation	5 833	-
Indirect costs	17 477	27 586
Personnel	3 750	71 250
Research	77 533	41 060
Training	-	60 000
Travel (staff)	-	8 737
<b>(DEFICIT) FOR THE YEAR</b>	<b>(295)</b>	<b>-</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>295</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>

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

2010 USD	2009 USD
-------------	-------------

INCOME	2010 USD	2009 USD
International Development Research Centre - IDRC	-	113 233
Received	-	21 672
Deferred to 2009	-	91 561
<b>EXPENDITURE</b>	<b>-</b>	<b>119 568</b>
Consultants	-	35 100
Indirect costs	-	13 746
Personnel	-	22 234
Research	-	44 788
Travel and workshops	-	3 700
<b>(DEFICIT) FOR THE YEAR</b>	<b>-</b>	<b>(6 335)</b>
<b>TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND</b>	<b>-</b>	<b>6 335</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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## GLOBAL INFORMATION SOCIETY WATCH

	2010 USD	2009 USD
<b>INCOME</b>	<b>227 533</b>	<b>201 605</b>
Hivos (WW235I01)	116 000	89 733
Received	86 299	205 733
Deferred to 2010	116 000	(116 000)
Deferred to 2011	(86 299)	-
Swiss Agency for Development & Cooperation - SDC	48 659	-
Received	9 824	38 835
Deferred to 2010	38 835	(38 835)
Swedish International Development Cooperation Agency - SIDA	62 874	111 872
Received	-	96 577
Accrued in 2010	22 181	-
Deferred to 2009	-	55 988
Deferred to 2010	40 693	(40 693)
<b>EXPENDITURE</b>	<b>227 533</b>	<b>201 605</b>
Book - content	82 814	107 428
Book - production and distribution	19 978	42 286
Book - website and launch	25 199	4 772
Coordination	83 804	17 280
Networking/advocacy and capacity building	15 738	29 839
<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>2010 USD</b>	<b>2009 USD</b>
<b>INCOME</b>	<b>84 290</b>	<b>60 010</b>
International Development Research Centre - IDRC	84 290	60 010
Received	60 618	36 374
Deferred to 2009	-	35 070
Deferred to 2010	11 434	(11 434)
Accrued in 2010	12 238	-
<b>EXPENDITURE</b>	<b>84 645</b>	<b>60 010</b>
Consultants	380	22 950
Evaluation	3 000	-
Indirect costs	10 171	6 903
Personnel	32 500	20 500
Research	38 594	9 189
Travel (staff)	-	468
<b>(DEFICIT) FOR THE YEAR</b>	<b>(355)</b>	<b>-</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>355</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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2010 USD	2009 USD
<b>INCOME</b>	<b>199 316</b>	<b>154 165</b>
The Ford Foundation	199 316	154 165
Received	230 000	270 000
Deferred to 2010	115 835	(115 835)
Deferred to 2011	(146 519)	-
<b>EXPENDITURE</b>	<b>199 316</b>	<b>154 165</b>
Consultants/honoraria	22 305	731
Indirect expenses	18 000	14 000
Office expenses	4 287	4 371
Salaries and benefits	52 474	75 083
Travel and meeting expenses	102 250	59 980
<b>(DEFICIT) 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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET RIGHTS ARE HUMAN RIGHTS

	2010 USD	2009 USD
<b>INCOME</b>	<b>19 782</b>	-
Swedish International Development Cooperation Agency (SIDA) Received Deferred to 2011	<div style="border: 1px solid black; padding: 5px;">           19 782  <div style="border: 1px solid black; padding: 2px;">             504 635              (484 853)           </div> </div>	<div style="border: 1px solid black; padding: 5px;">           -  <div style="border: 1px solid black; padding: 2px;">             -              -           </div> </div>
<b>EXPENDITURE</b>	<b>19 782</b>	-
Administrative costs Human resources	<div style="border: 1px solid black; padding: 5px;">           1 344            18 438         </div>	<div style="border: 1px solid black; padding: 5px;">           -            -         </div>
<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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2010 USD	2009 USD
<b>INCOME</b>	<b>10 667</b>	-
The Open Society Institute (OSI - ZUG)	10 667	-
Received	64 611	-
Deferred to 2011	(53 944)	-
<b>EXPENDITURE</b>	<b>10 667</b>	-
Advocacy	4 647	-
Coordination	1 520	-
Research	4 500	-
<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 2010

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2010 USD	2009 USD
<b>INCOME</b>	<b>34 909</b>	-
The Open Society Institute (OSI - ZUG)	34 909	-
Received	34 973	-
Deferred to 2011	(64)	-
<b>EXPENDITURE</b>	<b>34 909</b>	-
Administration fees	-	-
Background research and literature review	25 530	-
Communicating research outputs phase 1	5 520	-
Coordination	3 839	-
Country studies	20	-
<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 2010

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

## PROGRAMME COORDINATION

	2010 USD	2009 USD
<b>INCOME</b>	<b>147 250</b>	<b>119 383</b>
<b>Grants and contract income</b>	<b>38 000</b>	<b>40 000</b>
Hivos (WW057105)	38 000	40 000
<b>Earned income</b>	<b>109 250</b>	<b>79 383</b>
Consulting revenue - internal	85 864	56 248
Membership fees	23 386	23 135
<b>EXPENDITURE</b>	<b>139 251</b>	<b>122 626</b>
Conference attendance and exhibitions	-	556
Evaluation	1 425	-
Information dissemination	-	160
Member meetings and MEF	7 734	1 040
Operating expenses	23 310	4 623
Personnel costs	106 034	107 608
Tools (development of tools and resources)	200	200
Travel	548	8 439
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>7 999</b>	<b>(3 243)</b>
<b>TRANSFER FROM MGMT</b>	<b>-</b>	<b>3 243</b>
<b>TRANSFER (TO) STAND SUSTAINABILITY FUNDS</b>	<b>(7 999)</b>	<b>-</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 2010

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

## THE APC ACTION NETWORK 2010 - 11

	2010 USD	2009 USD
<b>INCOME</b>	<b>100 342</b>	<b>-</b>
Grant and contract income		
IDRC - Grant # 105718 - 001	100 342	-
Received	175 851	-
Deferred to 2011	(75 509)	-
<b>EXPENDITURE</b>	<b>100 342</b>	<b>-</b>
Consultants	6 000	-
Indirect costs	11 543	-
Personnel	58 835	-
Research	19 600	-
Travel (and online events)	4 364	-
<b>(DEFICIT) 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 2010**

**STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT**

**D - ISLAND - ONLINE SPACES FOR ICT4D PRACTITIONERS**

	<b>2010 USD</b>	<b>2009 USD</b>
<b>INCOME</b>	<b>58 281</b>	<b>-</b>
Grant and contract income	58 281	-
IDRC - Grant # 104925 - 003	53 292	-
Received	4 989	-
Accrued in 2010		-
<b>EXPENDITURE</b>	<b>58 281</b>	<b>-</b>
Consultants	19 723	-
Indirect costs	6 351	-
Personnel	10 750	-
Research	21 457	-
<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 2010

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

	2010 USD	2009 USD
<b>INCOME</b>	<b>2 571</b>	-
Grant and contract income		
IDRC - Grant # 104925 - 001	2 571	-
Received	127 685	-
Deferred to 2011	(125 114)	-
<b>EXPENDITURE</b>	<b>2 571</b>	-
Indirect costs	296	-
Personnel	2 275	-
<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 2010

## STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

WEB 2.0 AND SOCIAL NETWORKING FOR DEVELOPMENT  
(IMARK MODULE)

	2010 USD	2009 USD
<b>INCOME</b>	-	<b>8 315</b>
Grant and contract income		
FAO (PR 38506)	-	8 315
Received	-	17 500
Accrued in 2008	-	(12 500)
Deferred to 2009	-	3 315
<b>EXPENDITURE</b>	-	<b>8 315</b>
Content - Social Networking	-	3 200
Content - Translation	-	620
Content - Web 2.0 Technologies	-	1 700
Coordination	-	2 795
<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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## PROGRAMME COORDINATION

	2010 USD	2009 USD
<b>INCOME</b>	<b>166 274</b>	<b>288 820</b>
<b>Grant and contract income</b>	-	-
Dutch Ministry of Foreign Affairs - DGIS Received	-	-
Accrued in 2008	-	100 000 (100 000)
<b>Earned income</b>	<b>166 274</b>	<b>288 820</b>
Consulting revenue - internal	147 469	277 435
Consulting revenue - external	18 140	11 103
Sundry and sales	665	282
<b>EXPENDITURE</b>	<b>204 330</b>	<b>205 615</b>
Consultancy expenses	21 694	7 472
Council and IGF meetings	1 462	-
Information dissemination and distribution	61	174
Operating expenses	24 737	34 359
Personnel costs	139 344	153 722
Personnel expenses	7 553	5 685
Staff training	1 246	-
Translation	37	634
Travel and staff meetings	8 196	3 569
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(38 056)</b>	<b>83 205</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(16 056)</b>	<b>-</b>
<b>TRANSFER FROM/(TO) WNSP SUSTAINABILITY FUNDS</b>	<b>54 112</b>	<b>(83 205)</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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

SEXUALITY AND THE INTERNET - AN EXPLORATORY  
RESEARCH PROJECT

	2010 USD	2009 USD
<b>INCOME</b>	<b>170 528</b>	<b>145 896</b>
<b>Grant and contract income</b>	<b>170 528</b>	<b>145 896</b>
The Ford Foundation - Grant # 1080-1187	170 528	145 896
Received	-	232 500
Deferred to 2009	-	210 412
Deferred to 2010	297 016	(297 016)
Deferred to 2011	(126 488)	-
<b>EXPENDITURE</b>	<b>170 528</b>	<b>145 896</b>
Consultants	8 870	188
Information dissemination and promotion and translation	17 384	2 250
Management and administration	21 265	19 029
Personnel	36 000	37 000
Research	32 502	55 101
Travel and meetings	32 390	8 172
Workshops	22 117	24 156
<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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

FEMINIST TECH EXCHANGE:  
MOVEMENT BUILDING AND TECHNOLOGY

	2010 USD	2009 USD
<b>INCOME</b>	-	35 601
<b>Grant and contract income</b>	-	-
IDRC - Grant #105129-001	-	-
Received	-	82 804
Accrued in 2008	-	(82 804)
<b>Earned income</b>	-	35 601
Abigail E. Disney (donation)	-	35 601
Deferred to 2009	-	35 601
<b>EXPENDITURE</b>	-	10 872
Per diems and venue hire	-	5 734
Research/documentation promotion	-	807
Technical equipment and services	-	1 600
Travel	-	2 731
<b>SURPLUS FOR THE YEAR</b>	-	24 729
<b>TRANSFER (TO) WNSP SUSTAINABILITY FUNDS</b>	-	(24 729)
<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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## GenARDIS ROUND III (2008-2010)

	2010 USD	2009 USD
<b>INCOME</b>	<b>73 020</b>	<b>184 929</b>
<b>Grant and contract income</b>		
Hivos - Project # WW057I04	-	60 314
Received	-	21 452
Deferred to 2009	-	38 862
CTA - Project # 4-7-41-104-8	55 653	-
Received	45 765	65 109
Accrued in 2008	-	(65 109)
Accrued in 2010	9 888	-
IDRC - Grant #104901-001	17 367	97 992
Received	17 367	49 076
Deferred to 2009	-	48 916
IICD - Project # 22007	-	26 623
Deferred to 2009	-	26 623
<b>EXPENDITURE</b>	<b>78 196</b>	<b>184 929</b>
Consultants	-	10 000
Indirect costs	2 593	12 344
Personnel	-	16 000
Research Expenses	20 072	146 585
Awards	-	143 943
Communications and online knowledge sharing	18 114	2 513
Translation	1 958	129
Workshops	55 531	-
<b>(DEFICIT) FOR THE YEAR</b>	<b>(5 176)</b>	<b>-</b>
<b>TRANSFER FROM WNSP COORDINATION</b>	<b>5 176</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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

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

	2010 Actual USD	2009 Actual USD
<b>INCOME</b>	<b>38 000</b>	<b>56 500</b>
Grant and contract income		
Hivos (WW057103)	38 000	40 000
Received	38 000	40 000
Consulting income	-	16 500
<b>EXPENDITURE</b>	<b>48 880</b>	<b>49 505</b>
GEM	-	244
Information dissemination and promotion	145	-
Operating expenses	2 080	2 463
Personnel expenses (Coordination)	43 373	45 947
Translation	453	-
Travel and events	2 829	851
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(10 880)</b>	<b>6 995</b>
<b>TRANSFER FROM WNSP COORDINATION</b>	<b>10 880</b>	<b>-</b>
<b>TRANSFER (TO) WNSP SUSTAINABILITY FUND</b>	<b>-</b>	<b>(6 995)</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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

## GENDER EVALUATION METHODOLOGY (GEM) II

	2010 USD	2009 USD
<b>INCOME</b>	<b>130 331</b>	<b>284 924</b>
Grant and contract income		
IDRC - Grant #103586 - 001	130 331	284 924
Received	-	61 130
Deferred to 2009	-	313 928
Deferred to 2010	90 134	(90 134)
Accrued in 2010	40 197	-
<b>EXPENDITURE</b>	<b>130 331</b>	<b>284 924</b>
Consultants	5 245	8 982
Evaluation	14 713	4 296
Equipment	178	587
Indirect costs	14 522	32 745
Personnel	23 869	72 517
Research	70 218	159 793
Travel (staff)	1 586	6 004
<b>(DEFICIT) 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 2010

## WOMEN'S NETWORKING SUPPORT PROGRAMME

STRENGTHENING WOMEN'S STRATEGIC USE OF  
INFORMATION AND COMMUNICATION TECHNOLOGIES

	2010 USD	2009 USD
<b>INCOME</b>	<b>931 334</b>	<b>732 150</b>
Grant and contract income		
Dutch Ministry of Foreign Affairs (DGIS) - MDG3 Fund	931 334	732 150
Received	580 216	832 972
Deferred to 2010	100 822	(100 822)
Accrued in 2010	250 296	-
<b>EXPENDITURE</b>	<b>931 334</b>	<b>732 150</b>
<i>Country (12 countries)</i>	745 595	518 779
Country issues paper	16 433	9 654
Feminist Technology Exchange workshops	75 901	64 937
Localising TakeBackTheTech campaign	30 991	48 721
National strategy workshops	20 282	33 781
Operating expenses	10 060	28 669
Personnel	376 142	217 860
Policy advocacy	14 191	54 257
Small grants	201 595	60 900
<i>Global</i>	185 739	213 371
Information dissemination and promotion	9 541	3 754
Operating expenses	33 368	27 149
Personnel	126 660	114 208
Project planning meetings	11 407	53 658
Tools, resources and training material development	4 763	5 749
Translation	-	8 853
<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 2010

## DFID-BCO - PARTNERSHIP AGREEMENT

	2010 USD	2009 USD
<b>INCOME</b>	-	21 502
Grant (for APC)	-	-
Department for International Development - DFID	-	-
Received	-	101 938
Accrued in 2008	-	(101 938)
Grants for Coordination (Partnership hosted by APC from 2006)	-	13 254
Department for International Development - DFID	-	9 914
Received	-	73 252
Accrued in 2008	-	(73 252)
Deferred to 2009	-	49 974
Deferred to 2010	40 060	(40 060)
Deferred to 2011	(40 060)	-
Swiss Agency for Development & Cooperation - SDC	-	3 340
Received	-	33 170
Accrued in 2008	-	(33 170)
Deferred to 2009	-	3 340
Partner Contributions to Impact Assessment	-	8 248
Deferred to 2009	-	8 248
<b>EXPENDITURE</b>	-	21 502
Coordination	-	21 502
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-