

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2020

General Information

Country of incorporation and domicile United States of America

Country of domicile South Africa (operating office)

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

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

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

Legal form Non Profit Public Benefit Corporation

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

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

Website address www.apc.org (website)

Principal Bankers Bank of the West

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

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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

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

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

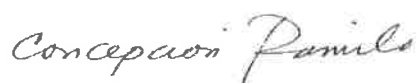
The directors are of the opinion, based on the information and explanations given by management, that the system of internal controls provides reasonable assurance that the financial records may be relied on for the presentation of the annual financial statements. However, any system of internal financial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

The directors have reviewed the Association's cash flow forecast for the year to 31st December 2021 and, in the light of this review and the current financial position, they are satisfied that the Association has or has access to adequate resources to continue in operational existence for the foreseeable future.

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

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

The annual financial statements set out on pages 5 to 44, were approved by the directors on the 16th November 2021 and were signed on its behalf by:



Ms Concepcion (Chat) Garcia Ramilo
Executive Director



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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Unqualified Opinion

We have audited the financial statements of the Association for Progressive Communications set out on pages 5 to 20, which comprise the statement of financial position as at 31 December 2020, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the financial year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communications as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Basis for Unqualified Opinion

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

Other Information

The board of directors is responsible for the other information. The other information comprises the Supplementary schedules set out on pages 21 to 47. The other information does not include the financial statements and our auditor's report thereon.

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

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

Emphasis of matter

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Association to express an opinion on the financial statements. We are responsible for the direction supervision and performance of the Association's audit. We remain solely responsible for our our audit opinion.

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



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

**Johannesburg
16 November 2021**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2020**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2020.

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 (2019 - USD 389).

Post financial position events

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

Auditors

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2020

	Note	2020 USD	2019 USD
ASSETS		4 488 068	2 243 745
Non current assets		664	997
Equipment	3	664	997
Current assets		4 487 404	2 242 748
Accounts receivable	4	140 048	127 719
Accrued income	5	91 468	42 645
Cash and cash equivalents	6	4 255 888	2 072 384
TOTAL ASSETS		4 488 068	2 243 745
RESERVES AND LIABILITIES		4 488 068	2 243 745
Reserves and sustainability fund		659 521	617 950
Sustainability fund		620 811	579 240
Programme funds		-	-
General fund		38 710	38 710
Current liabilities		3 828 548	1 625 795
Accounts payable	7	114 105	214 790
Deferred income	8	3 668 567	1 374 338
Provision for leave pay	9	45 876	36 667
TOTAL RESERVES AND LIABILITIES		4 488 068	2 243 745

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 USD	2019 USD
INCOME		4 230 707	5 549 774
Grants	10	4 051 570	5 189 479
Management Systems - MS		574 556	667 364
Network Development - ND		440 193	577 684
ICT for Environmental Justice and Sustainability - EnvJus		63 834	-
Communications - COMMS		199 675	166 078
Technology - TECH		149 521	133 253
Global Advocacy and Policy Strategy - GAPS		120 013	167 867
Global Advocacy and Internet Governance - GoIG		38 860	-
Communications and Information Policy Programme - CIPP		1 512 660	2 325 508
Women's Rights Programme - WRP		952 258	1 151 726
Earned income		179 137	360 294
Commissioned services		138 613	147 967
Management Systems - MS		-	2 986
Communications - COMMS		-	11 960
Technology - TECH		9 442	-
Global Advocacy and Policy Strategy - GAPS		33 885	14 741
Communications and Information Policy Programme - CIPP		84 786	96 443
Women's Rights Programme - WRP		10 500	21 837
Contributions		3 037	145 966
Event income		-	16 819
Hivos (GO OPEN 00.0105/117) - pass through grant to country partner		9 242	-
Membership fees		26 849	25 919
Sales and sundry		1 395	23 623
EXPENDITURE		4 189 136	5 396 777
Accounting, human resources and other fees		22 649	42 710
Auditor's remuneration	11	15 087	13 458
Bank charges		32 355	30 193
Closer than ever		9 468	-
Evaluation		7 189	12 455
Fundraising expenses		1 318	3 033
General expenses		2 604	6 920
Institutional strengthening		-	1 260
Meetings (staff and executive board and council)		149 072	90 148
Office expenses		15 578	22 350
Pass-through grant to country partner		9 011	-
Programme and project expenses		3 485 683	4 649 309
Provision for leave pay		115	2 964
Postage		239	723
Personnel costs		429 567	399 807
Staff support fund		1 200	1 472
Staff training		500	5 247
Strategic planning		-	104 647
Telephone and fax		340	967
Travel, accommodation and per diems		1 959	7 613
Website (includes re - design)		5 202	1 500
SURPLUS/(DEFICIT) FOR THE YEAR		41 571	152 997

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2018	426 245	-	38 709	464 953
Surplus/(deficit) for the year	-	34 800	118 197	152 997
Transfer between the programme funds	-	48 919	(48 919)	-
Transfer to/(from) sustainability fund	152 996	(83 718)	(69 278)	-
Balance at 31 December 2019	579 240	-	38 710	617 950
Surplus/(deficit) for the year	-	36 013	5 558	41 571
Transfer between the programme funds	-	-	-	-
Transfer to/(from) sustainability fund	41 571	(36 013)	(5 558)	-
Balance at 31 December 2020	620 811	-	38 710	659 521

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2020

	Note	2020 USD	2019 USD
Cash flows from operating activities			
Cash received from donors		6 463 783	4 576 460
Cash paid to providers and grantees		(4 280 280)	(5 232 559)
Cash generated from/(utilised in) operations	13	2 183 504	(656 100)
Interest received		-	-
Net cash inflow/(outflow) from operating activities		2 183 504	(656 100)
Cash flows (utilised in) investing activities			
Equipment purchased during the year		-	(389)
Net increase/(decrease) in cash and cash equivalents		2 183 504	(656 489)
Cash and cash equivalents at beginning of year		2 072 384	2 728 874
Cash and cash equivalents at end of year	6	4 255 888	2 072 384

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

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

1.1 Accounting convention

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

1.2 Equipment

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

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

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

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

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

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

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

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

1.3 Financial instruments

Measurement

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments (continued)****Cash and cash equivalents**

Cash and cash equivalents are measured at fair value.

Accounts receivable

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

Accounts payable

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

1.4 Impairment

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

1.5 Provisions

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

1.6 Income recognition

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

1.7 Interest income

Interest is brought to account as and when received.

1.8 Expenditure

Expenditure is accounted for on the accrual basis of accounting.

1.9 Project accounting and expense allocation

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.9 Project accounting and expense allocation (continued)**

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

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

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

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

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

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

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

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

(a) Market risk

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

(b) Credit risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)**

2. FINANCIAL RISK MANAGEMENT (Continued)

2.1 Financial risk factors (continued)

(c) Liquidity risk

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

(d) Cash flow and fair value interest rate risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2020			
Net book value - 1/1/2020	904	92	997
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 008)	(2 183)	(22 191)
Additions during the year	-	-	-
Depreciation for the year	(298)	(35)	(333)
Net book value - 31/12/2020	607	58	664
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 306)	(2 218)	(22 524)
31 December 2019			
Net book value - 1/1/2019	773	124	897
At cost	20 523	2 276	22 798
Accumulated depreciation	(19 750)	(2 152)	(21 902)
Additions during the year	389	-	389
Depreciation for the year	(258)	(31)	(289)
Net book value - 31/12/2019	904	92	997
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 008)	(2 183)	(22 191)

2020
USD2019
USD

4. ACCOUNTS RECEIVABLE

Advanced to project partners	104 795	52 558
Prepaid expenses	5 840	26 303
Sundry debtors	29 413	48 858
	140 048	127 719

5. ACCRUED INCOME

Accrued grant income	33 000	25 000
Article 19	-	25 000
Creating Resources for Empowerment in Action - CREA	33 000	-
Accrued contract income	58 468	17 623
Deutsche Welle Akademie	-	2 679
German Corporation for International Cooperation	48 447	-
Google	-	10 000
Internet Society (ISOC)	10 000	-
SMEX Cyrilla Sub-award	21	4 944
Accrued contributions	-	21
	91 468	42 645

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
6. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	4 255 988	2 072 399
Bank of the West - Money market account	(15)	(15)
Petty cash	(85)	-
	<u>4 255 888</u>	<u>2 072 384</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>114 105</u>	<u>214 790</u>
8. DEFERRED INCOME		
Deferred grant income	3 631 132	1 331 797
Astrea Foundation - Federal Contract No. 6228-APC-CL20	32 500	-
Creating Resources for Empowerment in Action - CREA	-	134 323
Department for International Development (DFID)	2 144 154	18 470
European Union - EIDHR/2018/400-438	35 911	254 232
The Ford Foundation		
Grant - # 0134-0163	-	250 000
Grant - # 0134-0258	556 755	-
Grant - # 0137-0685	61 140	-
Global Fund for Women Grant # 20-55777R	19 932	-
International Development Research Centre	44 895	37 314
(IDRC) - 108580-001	-	1 178
(IDRC) - 108598-001	44 895	36 136
Mannion Daniels LTD for Amplify Change	-	124 406
The Oak Foundation	-	123 000
The Oak Foundation - OFIL-19-099	36 105	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070065)	-	164 978
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	699 740	-
United States Dept of State (SLMAQM18GR2115)	-	99 935
Wellspring Advisors LLC	-	125 139
Deferred contract income/contributions	37 435	42 540
	<u>3 668 567</u>	<u>1 374 338</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	36 667	32 695
Accrued during the year	45 876	36 667
(Utilised) during the year	(36 667)	(32 695)
	<u>45 876</u>	<u>36 667</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
10. GRANTS		
Management systems - MGMT	574 556	667 364
The Ford Foundation - Grant # 0134-0163	89 789	-
Received	250 000	250 000
Deferred to 2020	(160 211)	(250 000)
Transfers to programmes and projects	-	-
The Ford Foundation - Grant # 0134-0258	-	-
Received	556 755	-
Deferred to 2021	(556 755)	-
The Ford Foundation - Grant # 0170-0160	-	11 250
Transfer from GAPS	-	11 250
Swedish International Development Cooperation		656 114
Agency - Sida (Contribution no. 61070065)	-	2 257 257
Received	-	(2 889 731)
Transfer to programmes/projects	-	1 453 566
Deferred to 2019	-	(164 978)
Deferred to 2020	164 978	-
Refunded to donor	(164 978)	-
Swedish International Development Cooperation	484 766	-
Agency - Sida (Contribution no. 61070135)	2 893 799	-
Transferred from Management system - MGMT	(2 267 347)	-
Transfer to programmes/projects	(141 686)	-
Deferred to 2021	-	-
Network Development - ND	440 193	577 684
The Ford Foundation - Grant # 0134-0163	5 000	-
Transfer from Institutional Strengthening (IS)	5 000	-
Swedish International Development Cooperation		577 684
Agency - Sida (Contribution no. 61070065)	-	577 684
Transfer from Management system - MGMT	-	572 684
Deferred to 2019	-	5 000
Swedish International Development Cooperation	435 193	-
Agency - Sida (Contribution no. 61070135)	593 548	-
Transferred from Management system - MGMT	(158 355)	-
Deferred to 2021	-	-
ICT for Environmental Justice and Sustainability - EnvJus	63 834	-
Swedish International Development Cooperation		-
Agency - Sida (Contribution no. 61070135)	63 834	-
Transferred from Management system - MGMT	63 834	-
BALANCE CARRIED FORWARD	1 078 583	1 245 048

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 078 583	1 245 048
Communications - COMMS	199 675	166 078
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Transferred from Management system - MGMT	-	166 078
	-	166 078
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	199 675	-
	199 675	-
Technology - TECH	149 521	133 253
The Ford Foundation - Grant # 0134-0163 Transfer from Institutional Strengthening (IS)	22 386	-
	22 386	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Transferred from Management system - MGMT	-	133 253
	-	133 253
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	127 135	-
	127 135	-
Global Advocacy and Internet Governance - GoIG	38 860	-
The Ford Foundation - Grant # 0137-0685 Received Deferred to 2021	38 860	-
	100 000	-
	(61 140)	-
Global Advocacy and Policy Strategy - GAPS	120 013	167 867
The Ford Foundation - Grant # 0134-0163 Transfer from Institutional Strengthening (IS)	94 000	-
	94 000	-
The Ford Foundation - Grant # 0170-0160 Received Deferred to 2019	-	66 250
	-	75 000
	-	12 500
Transfer (to) Management Systems - MGMT	-	(11 250)
Transfer (to) CIP Programme	-	(5 000)
Transfer (to) WRP Programme	-	(5 000)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Transferred from Management system - MGMT	-	101 617
	-	101 617
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	26 013	-
	26 013	-
BALANCE CARRIED FORWARD	1 586 652	1 712 245

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 586 652	1 712 245
Communications and Information Policy Programme - CIPP	1 512 660	2 325 508
Article 19	-	49 980
Received	25 000	24 980
Accrued in 2019	(25 000)	25 000
Department for International Development (DFID) Grant Number: 204963-108	18 470	70 221
Received	-	88 691
Deferred to 2019	18 470	(18 470)
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	197 124	-
Received	2 341 278	-
Deferred to 2019	(2 144 154)	-
European Union - EIDHR/2013/321903	-	(7 648)
Received	-	90 751
Accrued in 2018	-	(98 399)
European Union - EIDHR/2018/400-438	218 321	132 645
Deferred to 2019	-	386 877
Deferred to 2020	254 232	(254 232)
Deferred to 2021	(35 911)	-
The Ford Foundation - Grant # 0134-0163 Transfer from Institutional Strengthening (IS)	28 000	-
	28 000	-
The Ford Foundation - # 0170-0160 Transfer from GAPS	-	5 000
	-	5 000
German Corporation for International Cooperation Contract No: 81252654	48 447	-
Accrued in 2020	48 447	-
International Development Research Centre (IDRC) - 108580-001	1 178	-
Received	-	51 585
Accrued in 2018	-	(50 407)
Deferred to 2020	1 178	(1 178)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	832 443	-
Transferred from Management system - MGMT	1 232 142	-
Deferred to 2021	(399 699)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	-	1 868 950
Transferred from Management system - MGMT	-	1 868 950
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	168 677	206 360
Received	132 891	317 109
Accrued in 2018	-	(10 814)
Deferred to 2020	99 935	(99 935)
Refunded to donor	(64 149)	-
BALANCE CARRIED FORWARD	3 099 312	4 037 753

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	3 099 312	4 037 753
Women's Rights Programme - WRP	952 258	1 151 726
Astraea Lesbian Foundation for Justice	-	-
Received	32 500	-
Deferred to 2021	(32 500)	-
Creating Resources for Empowerment in Action - CREA	269 323	177 572
Received	102 000	202 096
Deferred to 2019	-	109 799
Deferred to 2020	134 323	(134 323)
Accrued in 2020	33 000	-
The Ford Foundation - Grant # 0134-0163	10 825	-
Transfer from Institutional Strengthening (IS)	10 825	-
The Ford Foundation - Grant # 0170-0160	-	5 000
Transfer from GAPS	-	5 000
Global Fund for Women - Grant # 20-55777R	3 068	-
Received	23 000	-
Deferred to 2019	(19 932)	-
International Development Research Centre (IDRC) - 108598-001	165 328	467 859
Received	174 086	368 780
Deferred to 2019	-	135 215
Deferred to 2020	36 136	(36 136)
Deferred to 2021	(44 895)	-
Mannion Daniels LTD for Amplify Change	166 680	206 037
Received	42 274	205 029
Deferred to 2019	-	125 414
Deferred to 2020	124 406	(124 406)
The OAK Foundation - Grant # OFIL-19-099	63 895	-
Received	100 000	-
Deferred to 2021	(36 105)	-
The OAK Foundation - Discretionary grant	123 000	102 000
Received	-	150 000
Deferred to 2019	-	75 000
Deferred to 2020	123 000	(123 000)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	25 000	-
Transferred from Management systems - MGMT	25 000	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	-	47 149
Transferred from Management systems - MGMT	-	47 149
Wellspring Philanthropic Fund (WPF) - # 13371	125 139	99 861
Received	-	150 000
Deferred to 2019	-	75 000
Deferred to 2020	125 139	(125 139)
The Womanity Foundation	-	46 248
Received	-	24 130
Deferred to 2019	-	22 118
	4 051 570	5 189 479

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2020 (Continued)

	2020 USD	2019 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>15 087</u>	<u>13 458</u>
12. TAXATION		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
13. CASH GENERATED FROM/(UTILISED IN) OPERATIONS		
Surplus for the year	41 571	152 997
Adjusted for :		
Depreciation	333	289
(Increase)/decrease in accrued income	(48 824)	203 809
Increase/(decrease) in deferred income	2 294 229	(1 092 257)
Increase in provision for leave pay	9 209	3 972
Net surplus/(deficit) before working capital changes	<u>2 296 518</u>	<u>(731 190)</u>
Working capital changes	(113 014)	75 090
(Increase) in accounts receivable	<u>(12 329)</u>	<u>(84 867)</u>
(Decrease)/increase in accounts payable	<u>(100 685)</u>	<u>159 957</u>
Cash generated from/(utilised in) operations	<u>2 183 504</u>	<u>(656 100)</u>

14. GOING CONCERN

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES
FOR THE YEAR ENDED 31 DECEMBER 2020

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

**2020
USD**

2 893 799

1 321 036
979 272
593 491

LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES

(2 194 059)

Core mission support

Communications Unit
Management Systems
Network Development Coordination
Technical Unit

(880 124)
(199 675)
(484 766)
(68 548)
(127 135)

Programmes and Units

Communications and Information Policy Programme
Community Networks
Global Advocacy and Policy Strategy
Women's Rights Programme

(757 491)
(14 201)
(692 277)
(26 013)
(25 000)

Activities and Projects

Securing Human Rights online in Africa through a strong and active "African declaration on internet rights and freedoms" Network
AfriSIG
GISWatch
Network Development Sug-granting
ICT for environmental justice and sustainability

(556 445)
(18 365)
(26 877)
(80 724)
(366 645)
(63 834)

UNSPENT FUNDS CARRIED FORWARD TO THE 2021 YEAR

699 740

ANALYSIS OF THE FORD FOUNDATION
GRANT NO. 134163 & 134258 - GENERAL SUPPORT AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING
FOR THE YEAR ENDED 31 DECEMBER 2020

2020
USD

FUNDS CARRIED FORWARD FROM 2019 YEAR 250 000

FUNDS RECEIVED DURING THE YEAR 556 755

Received - 27 April 2020

556 755

LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES (242 811)

Core mission support

Management Systems

Network Development Coordination

Technical Unit

Programmes and Units

Communications and Information Policy Programme

Global Advocacy and Policy Strategy

Women's Rights Programme

(109 986)

(82 600)

(5 000)

(22 386)

(132 825)

(28 000)

(94 000)

(10 825)

LESS : DIRECT EXPENDITURE (7 189)

(7 189)

Management Systems

(7 189)

UNSPENT FUNDS CARRIED FORWARD TO THE 2021 YEAR

556 755

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

MANAGEMENT SYSTEMS - MS

	2020 USD	2019 USD
INCOME	709 011	865 665
Grants	574 556	667 364
The Ford Foundation - Grant # 0134-0163	89 789	-
Received	-	250 000
Deferred to 2020	250 000	(250 000)
Transfers to programmes and projects	(160 211)	-
The Ford Foundation - Grant # 0134-0258	-	-
Received	556 755	-
Deferred to 2021	(556 755)	-
The Ford Foundation - Grant # 0170-0160	-	11 250
Transferred from GAPS	-	11 250
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	484 766	656 114
Received	1 495 159	2 257 257
Transfers to programmes and projects	(1 175 371)	(2 889 731)
Deferred to 2019	-	1 453 566
Deferred to 2020	164 978	(164 978)
Earned income	134 455	198 301
Administration fees	68 108	185 275
Commissioned services - external	-	2 986
Commissioned services - internal	55 905	8 568
Hivos (GO OPEN 00.0105/117) - pass through grant to country partner	9 242	-
Staff support fund	1 200	1 472
EXPENDITURE	703 453	747 468
Administrative expenses	703 453	747 468
Auditors' remuneration	15 087	13 458
Bank charges	32 355	30 193
Closer than ever	9 468	-
Consultants (HR, legal media, research, technical)	22 649	42 710
Evaluation	7 189	12 455
Fundraising expenses	1 318	3 033
General expenses	2 604	6 489
Institution strengthening	-	1 260
Meetings (staff, executive board and council)	149 072	90 148
Office expenses	15 578	22 350
Pass-through grant to country partner	9 011	-
Postage	239	723
Provision for leave pay	115	2 964
Salaries and benefits	429 567	399 807
Staff support fund	1 200	1 472
Staff training	500	5 247
Stationery and software	-	431
Strategic planning	-	104 647
Telephone and fax	340	967
Travel (staff)	1 959	7 613
Website	5 202	1 500
SURPLUS/(DEFICIT) FOR THE YEAR	5 558	118 197
TRANSFER (TO) CIPP-COORDINATION	-	(48 919)
TRANSFER (TO) SUSTAINABILITY FUND	(5 558)	(69 278)
BALANCE AT BEGINNING OF YEAR	38 710	38 710
BALANCE AT END OF YEAR	38 710	38 710

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

NETWORK DEVELOPMENT

	2020 USD	2019 USD
INCOME	88 658	635 446
Grants	73 548	577 684
The Ford Foundation - Grant # 0134-0163	5 000	-
Transferred from Institutional Strengthening - IS	5 000	-
Swedish International Development Cooperation		
Agency (Sida) (61070135) / (61070065)	68 548	577 684
Transferred from Management systems - MGMT	68 548	572 684
Deferred to 2019	-	5 000
Earned income	15 110	57 762
Administration fees	13 929	31 843
Commissioned services - external	-	-
Google - received	-	2 500
Google - accrued in 2018	-	(2 500)
Commissioned services - internal	1 181	-
Membership dues	-	25 919
Received	-	30 845
Deferred to 2019	-	3 044
Deferred to 2020	7 970	(7 970)
Transfer to Network Development Sub-granting	(7 970)	-
EXPENDITURE	88 658	635 446
Bad debts (uncollectable dues)	-	2 925
Charitable contributions and memberships	-	1 500
Evaluation	-	244
General expenses	4	1 600
Member capacity building	-	17 618
Member Exchange and Travel Fund (METF)	-	23 315
Operating expenses - personnel	3 913	3 816
Provision for leave pay	668	(690)
Regional member meetings	-	731
Salaries and benefits	84 074	80 499
Subgranting and member travel (non-DAC)	-	20 210
Subgranting member capacity building	-	51 477
Subgranting to members	-	428 583
Travel and events	-	3 618
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020NETWORK DEVELOPMENT SUB-GRANTING
(Members' Implementation of Strategic Priorities)

	2020 USD	2019 USD
INCOME	393 494	-
Grants	366 645	-
Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT Deferred to 2021	366 645 525 000 (158 355)	- - -
Earned income	26 849	-
Membership dues Received Transferred from Network Development Deferred to 2021	26 849 28 950 7 970 (10 071)	- - - -
EXPENDITURE	393 494	-
Bad debts (uncollectable dues) Member capacity building Member Exchange and Travel Fund (METF) Sub-granting (non-DAC) Sub-granting – projects Sub-granting – small grants	1 900 167 2 013 24 949 290 111 74 354	- - - - - -
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT)
FOR ENVIRONMENTAL JUSTICE AND SUSTAINABILITY

APC Strategic Plan 2020-2023 Outcome Area 6

	2020 USD	2019 USD
INCOME	63 834	-
Grants	63 834	-
Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT	63 834 63 834	- -
EXPENDITURE	63 834	-
Consultants	20 100	-
Publications – editing, design and layout	289	-
Honorarium	9 050	-
Personnel	34 395	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS

	2020 USD	2019 USD
INCOME	278 214	254 608
Grants	199 675	166 078
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065) Transferred from Management Systems - MGMT	199 675 199 675	166 078 166 078
Earned income	78 539	88 531
Administration fees	13 929	31 843
Commissioned services - external Received	-	11 960 17 520
Accrued in 2018	-	(5 560)
Commissioned services - internal	64 610	44 727
EXPENDITURE	278 214	231 467
Communications	278 214	231 467
Consultants (including technical)	30 379	-
Information dissemination and promotion	8 991	10 419
Intern costs	8 170	-
Operating expenses	1 302	712
Operating expenses - personnel	8 689	8 459
Personnel	221 013	201 945
Provision for leave pay	(330)	855
Translation and editing	-	3 063
Travel (Staff)	-	6 013
SURPLUS/(DEFICIT) FOR THE YEAR	-	23 142
TRANSFER (TO) SUSTAINABILITY FUND	-	(23 142)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

TECHNICAL UNIT

	2020 USD	2019 USD
INCOME	192 839	205 302
Grants	149 521	133 253
The Ford Foundation - Grant # 0134-0163	22 386	-
Transferred from Institutional Strengthening - IS	22 386	-
Swedish International Development Cooperation	127 135	133 253
Agency (Sida) (61070135) / (61070065)	127 135	133 253
Transferred from Management Systems - MGMT		
Earned income	43 318	72 049
Administration fees	13 929	31 843
Commissioned services - external	9 442	-
Commissioned services - internal	19 947	40 205
EXPENDITURE	183 397	195 250
Consultants (including technical)	3 952	12 960
Disco-tech event	-	27 056
Information dissemination and promotion	-	1 500
Operating expenses - personnel	6 849	5 151
Personnel	156 917	119 606
Provision for leave pay	3 112	188
Staff meeting	-	352
Staff training	-	22
Tools, resources and training material development	7 046	3 601
Travel (Staff)	1 348	12 317
Website and servers hosting and maintenance	3 051	12 498
Website development	1 122	-
SURPLUS/(DEFICIT) FOR THE YEAR	9 442	10 051
TRANSFER (TO) SUSTAINABILITY FUND	(9 442)	(10 051)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

GLOBAL ADVOCACY AND INTERNET GOVERNANCE

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

	2020 USD	2019 USD
INCOME	67 375	-
Grants	38 860	-
The Ford Foundation - Grant # 0137-0685	38 860	-
Received	100 000	-
Deferred to 2021	(61 140)	-
Earned income	28 515	-
Commissioned services - external	27 000	-
APNIC Foundation	2 000	-
Number Resource Organisation	25 000	-
Commissioned services - internal	1 515	-
EXPENDITURE	65 860	-
Administration	2 000	-
Fees	63 860	-
SURPLUS/(DEFICIT) FOR THE YEAR	1 515	-
TRANSFER (TO) SUSTAINABILITY FUND	(1 515)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

GLOBAL ADVOCACY AND POLICY STRATEGY

	2020 USD	2019 USD
INCOME	128 014	191 735
Grants	120 013	167 867
The Ford Foundation - Grant # 0134-0163	94 000	-
Transferred from Institutional Strengthening - IS	94 000	-
The Ford Foundation - Grant # 0170-0160	-	66 250
Received	-	75 000
Transferred (to) Management Systems - MGMT	-	(11 250)
Transferred (to) CIPP Programme	-	(5 000)
Transferred (to) WRP Programme	-	(5 000)
Deferred to 2019	-	12 500
Swedish International Development Cooperation	26 013	101 617
Agency (Sida) (61070135) / (61070065)	26 013	101 617
Transferred from Management Systems - MGMT	-	-
Earned income	8 001	23 868
Commissioned services - external	6 885	14 741
Received	4 110	5 241
Deferred to 2019	-	25 000
Deferred to 2020	15 500	(15 500)
Deferred to 2021	(12 725)	-
Commissioned services - internal	1 116	9 127
EXPENDITURE	122 788	184 212
Advocacy travel and events	1 193	17 518
Consultants	25 877	50 234
Operating expenses	-	1 200
Operating expenses – personnel	3 361	2 886
Personnel costs	88 916	103 614
Provision for leave pay	121	432
Research	3 250	8 328
Staff meeting	70	-
SURPLUS/(DEFICIT) FOR THE YEAR	5 226	7 523
TRANSFER (TO) SUSTAINABILITY FUND	(5 226)	(7 523)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2020 USD	2019 USD
INCOME	164 711	178 718
Grants	42 201	53 998
The Ford Foundation - Grant # 0134-0163	28 000	-
Transferred from Institutional Strengthening - IS	28 000	-
The Ford Foundation Gant # 0170-160	-	5 000
Transferred from GAPS	-	5 000
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	14 201	48 998
Transferred from Management Systems - MGMT	14 201	48 998
Earned income	122 511	124 720
Commissioned services - external	64 786	72 443
African Union for IGF Africa	3 431	4 725
Received	-	10 000
Deferred to 2020	5 275	(5 275)
Deferred to 2021	(1 844)	-
Facebook (event exhibit)	-	-
Received	-	20 551
Accrued in 2018	-	(35 543)
Deferred to 2019	-	14 991
Facebook for SADC IR Advocacy Support	13 795	36 205
Received	-	50 000
Deferred to 2020	13 795	(13 795)
IGF Support Organisation	3 480	-
SMEX Cyrilla Sub-award	42 679	19 829
Received	47 624	15 839
Accrued in 2018	-	(955)
Accrued in 2019	(4 944)	4 944
UNHCR	-	11 685
Received	-	15 194
Return unspent	-	(3 509)
Other	1 400	-
Commissioned services - internal	57 725	52 277
EXPENDITURE	147 724	165 939
Consultants	900	448
Cyrilla	42 679	19 829
Global Policy and Advocacy activities	750	3 398
Information dissemination and promotions	999	155
ICT Policy Coordination and related activities	27 492	51 421
Africa	26 992	40 930
East Africa Refugee Connectivity	-	4 774
Latin America and the Caribbean	500	5 717
Operating expenses - personnel	2 040	2 600
Personnel costs	71 016	81 089
Provision for leave pay	1 848	3 073
Staff meeting	-	396
Travel	-	3 531
SURPLUS/(DEFICIT) FOR THE YEAR	16 987	12 779
TRANSFER (TO) CIPP PROGRAMMES/PROJECTS	-	(61 698)
TRANSFER (TO)/FROM MANAGEMENT SYSTEMS	-	48 919
TRANSFER (TO)/FROM SUSTAINABILITY FUND	(16 987)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfrISIG)

	2020 USD	2019 USD
INCOME	28 208	160 629
Grants		
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065) Transferred from Management Systems - MGMT	26 877 <u>26 877</u>	16 297 <u>16 297</u>
Contributions	1 332	144 332
Afilias	-	-
Received	-	3 500
Accrued in 2018	-	(3 500)
African Union	-	19 678
Afrinic	-	2 000
Deutsche Welle Akademie	-	8 958
Received	2 679	9 056
Accrued in 2018	-	(2 777)
Accrued in 2019	(2 679)	2 679
Facebook	-	19 059
Received	-	44 991
Accrued in 2018	-	(30 000)
Deferred to 2019	-	4 068
Google	1 332	10 000
Received	11 332	-
Accrued in 2019	(10 000)	10 000
ICANN	-	10 000
Institute of International Education (IIE)	-	22 500
Internet Society (ISOC)	-	15 000
Public Interest Registry	-	10 000
Received	-	7 500
Deferred to 2019	-	2 500
Sundry contributions	-	27 137
Received	-	10 634
Deferred to 2019	-	16 503
EXPENDITURE	28 208	168 358
Accommodation, meals and conference	-	66 715
Administration	-	13 323
Communications and materials	41	5 352
Consultants and resource people	1 665	21 500
Coordination and logistics	23 213	22 797
Monitoring and evaluation	3 290	1 250
Travel	-	37 421
SURPLUS/(DEFICIT) FOR THE YEAR	-	(7 729)
TRANSFER FROM CIPP - CTU	-	4 698
TRANSFER FROM CIPP - AFDECir	-	3 031
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2020 USD	2019 USD
INCOME	220 126	192 750
Grants	218 321	132 645
European Union		
Contract number: EIDHR/2018/400-438	218 321	132 645
Deferred to 2019	-	386 877
Deferred to 2020	254 232	(254 232)
Deferred to 2021	(35 911)	-
Partner contributions	1 706	58 009
APC (from Sida grant 61070065)	-	56 375
Transferred from management systems	-	56 375
Media Matters for Democracy (MMFD)	1 706	1 412
Myanmar ICT for Development Organization (MIDO)	-	222
Other income	100	2 096
Travel refunds	100	2 096
EXPENDITURE	220 126	192 750
Indirect costs	14 401	12 617
Other Costs, services	49 527	21 753
Consultants	26 839	10 303
Content development for Digital Rights Monitor	4 317	-
Costs of conferences/seminars	2 262	3 312
Expenditure verification	3 500	-
Project management tools	70	542
Studies, research	9 565	7 597
Visibility actions	2 973	-
Grants	7 074	-
Audio visual	1 199	-
Capacity building	1 365	-
Creative content	2 200	-
Research	2 310	-
Equipment and supplies	603	3 930
Domain & Hosting for Digital Rights Monitor	603	1 416
Materials for events	-	2 514
Human Resources	139 761	107 088
Per diems	8 491	20 661
Salaries - APC	118 915	76 989
Salaries - country	12 355	9 438
Travel	8 761	47 363
International travel	4 336	9 443
Local transportation	366	3 975
Regional travel	4 058	33 945
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2020 USD	2019 USD
INCOME	1 178	9 000
Grants		
International Development Research Centre Grant # 108580-001	1 178	-
Received	-	51 585
Accrued in 2018	-	(50 407)
Deferred to 2020	1 178	(1 178)
Earned income		
Commissioned services - external	-	9 000
Internet Society - ISOC	-	9 000
Received	-	15 000
Accrued in 2018	-	(6 000)
EXPENDITURE	-	9 000
Consultants – fees and travel	-	9 000
SURPLUS/(DEFICIT) FOR THE YEAR	1 178	-
TRANSFER TO SUSTAINABILITY FUNDS	(1 178)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2020 USD	2019 USD
INCOME	713 941	1 698 597
Grants	692 277	1 683 597
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065) Transferred from Management Systems - MGMT Deferred to 2021	692 277 1 091 976 (399 699)	1 683 597 1 683 597 -
Earned income	21 664	15 000
Commissioned services – external Internet Society (ISOC)	20 000 20 000	15 000 15 000
Commissioned services – internal	1 664	-
EXPENDITURE	712 277	1 728 493
Coordination	160 130	280 136
Evaluation	-	1 200
Overhead	63 880	146 951
Personnel	96 251	131 985
Objective 1	223 071	544 876
Consultants	-	7 480
Peer Community Grants	83 613	300 000
Peer Community planning meeting	32 867	43 441
Peer Exchanges	-	68 056
Personnel	106 590	88 500
Project inception meeting	-	34 999
Workshop on alternative technologies, methods, economic models	-	2 400
Objective 2	19 214	89 148
Engagement in national, regional and global events	-	21 676
Personnel	15 000	40 749
Production of GenderIT edition	2 146	6 000
Regional Summits or Capacity building events	2 068	20 648
Systems and platforms for peer communities	-	75
Objective 3	148 992	549 140
APC Labs - Community Networks meeting	-	19 359
APC Labs tech development	39 236	95 412
Consultants	-	38 250
Pathfinder grants	20 886	359 866
Personnel	88 869	36 253
Objective 4	100 697	265 192
Engagement at international policy events	-	36 257
Personnel	61 019	52 898
Policy and regulation expert	38 625	51 500
Regional regulatory workshops	1 052	124 536
Objective 5	60 174	-
Personnel	45 791	-
Gender CN discretionary grants	14 383	-
SURPLUS/(DEFICIT) FOR THE YEAR	1 664	(29 896)
TRANSFER (TO) CIPP - AfriSIG	-	(4 698)
TRANSFER FROM CIPP COORDINATION	-	34 594
TRANSFER TO SUSTAINABILITY FUNDS	(1 664)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

DIGITAL ACCESS MENTORSHIP

	2020 USD	2019 USD
INCOME	18 470	70 221
Grants		
Department for International Development (DFID) Grant Number: 204963-108	18 470	70 221
Received	-	88 691
Deferred to 2020	18 470	(18 470)
EXPENDITURE	18 470	70 221
APC Core Support	3 815	3 092
Attending Summit & Inception meeting	11 984	19 528
Coordination, Project management and Mentorship	2 671	47 601
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2020 USD	2019 USD
INCOME	80 819	113 686
Grants	80 724	113 664
Article 19	-	49 980
Received	25 000	24 980
Accrued in 2019	(25 000)	25 000
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	80 724	63 684
Transferred from Management Systems - MGMT	80 724	63 684
Other income	95	23
EXPENDITURE	80 819	113 686
Book - content	51 500	55 800
Book - production and distribution	2 370	15 288
Book - website, launch and dissemination	-	5 885
Coordination	26 949	36 713
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

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)

	2020 USD	2019 USD
INCOME	-	(7 648)
Grants	-	(7 648)
European Union	-	(7 648)
Contract number: EIDHR/2013/321903	-	90 751
Received	-	(98 399)
Accrued in 2018	-	-
EXPENDITURE	-	19 456
Other costs	-	19 456
SURPLUS/(DEFICIT) FOR THE YEAR	-	(27 104)
TRANSFER (TO)/FROM CIPP COORDINATION	-	27 104
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2020 USD	2019 USD
INCOME	187 042	206 360
Grants	187 042	206 360
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	168 677	206 360
Received	132 891	317 109
Accrued in 2018	-	(10 814)
Deferred to 2020	99 935	(99 935)
Refunded unspent funds	(64 149)	-
Swedish International Development Cooperation Agency (Sida) (61070135)	18 365	-
Transferred from Management Systems - MGMT	18 365	-
EXPENDITURE	187 042	203 329
Contractual	90 523	22 062
Fringe benefits	-	291
Other direct costs	60 670	55 905
Personnel	33 383	75 154
Supplies	883	779
Travel	1 582	49 139
SURPLUS/(DEFICIT) FOR THE YEAR	-	3 031
TRANSFER (TO) CIPP - AfriSIG	-	(3 031)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

STRENGTHENING A RIGHTS-BASED APPROACH TO DATA PROTECTION IN AFRICA

	2020 USD	2019 USD
INCOME	48 447	-
Grants	48 447	-
German Corporation for International Cooperation Contract No: 81252654 Accrued in 2020	48 447 48 447	- -
EXPENDITURE	48 447	-
Administration costs Consultants/experts Staff	3 589 36 701 8 158	- - -
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY-LED APPROACHES TO ADDRESSING THE DIGITAL DIVIDE

	2020 USD	2019 USD
INCOME	197 124	-
Grants	197 124	-
Department for International Development (DFID)		
Foreign, Commonwealth and Development Office (FCDO)		
Accountable Grant Number: 204963	197 124	-
Received	2 341 278	-
Deferred to 2021	(2 144 154)	-
EXPENDITURE	197 124	-
Overhead – APC	9 408	-
Personnel (project-wide support)	50 820	-
Project leadership, oversight and management development	29 700	-
Project Communication and Advocacy	2 563	-
Project Administrator	4 854	-
Gender Policy	4 681	-
Communication support	1 522	-
Technical support	7 500	-
WP 1: Strengthening a peer community of Meso Organisations	74 821	-
Overhead – MESO organisations	4 345	-
Brazil	12 540	-
Personnel	5 040	-
Scoping	7 500	-
Indonesia	9 964	-
Personnel	8 256	-
Institutional strengthening	1 708	-
Kenya	19 298	-
Personnel	18 288	-
Institutional strengthening	1 010	-
Nigeria	6 789	-
Personnel	6 105	-
Institutional strengthening	684	-
South Africa	21 885	-
Personnel	18 113	-
Institutional strengthening	3 772	-
WP 2: Towards sustainable Local Organisations and Networks	28 775	-
Personnel	24 775	-
Workshop	4 000	-
WP 3: Creating an Enabling policy and regulation environment	33 300	-
Personnel	17 014	-
Technical assistance to national regulators	16 286	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2020 USD	2019 USD
INCOME	581 803	554 123
Grants	350 926	254 011
Astraea Foundation - Federal Contract No. 6228-APC-CL20	-	-
Received	32 500	-
Deferred to 2021	(32 500)	-
The Ford Foundation - Grant # 0134-0163	10 825	-
Transferred from Institutional Strengthening - IS	10 825	-
The Ford Foundation - Grant # 0170-0160	-	5 000
Transferred from GAPS	-	5 000
Global Fund for Women Grant # 20-55777R	3 068	-
Received	23 000	-
Deferred to 2021	(19 932)	-
The Oak Foundation - OFIL-19-099	63 895	-
Received	100 000	-
Deferred to 2021	(36 105)	-
The Oak Foundation - discretionary grant	123 000	102 000
Received	-	150 000
Deferred to 2019	-	75 000
Deferred to 2020	123 000	(123 000)
Swedish International Development Cooperation	25 000	47 149
Agency (Sida) (61070135) / (61070065)	25 000	47 149
Transferred from Management Systems - MGMT	125 139	99 861
Wellspring Philanthropic Fund (WPF) - # 13371	-	150 000
Received	-	75 000
Deferred to 2019	-	-
Deferred to 2020	125 139	(125 139)
Earned income	230 877	300 113
Commissioned services - external	10 500	21 837
Received	10 500	21 837
Commissioned services - internal	220 377	241 425
Event income	-	16 819
CREA	-	16 819
Sundry and sales	-	20 031
EXPENDITURE	582 754	509 835
Consultants and related expenses	22 222	37 453
Event income uncollectible – bad debt	4 000	-
Gender-based Violence - advocacy, research	4 000	-
Information dissemination and distribution	2 036	1 757
Operating expenses	10 076	22 500
Personnel costs	395 053	358 002
Personnel expenses	17 053	15 946
Provision for leave pay	3 675	(2 851)
Research and publications	3 000	4 000
Resource mobilisation	7 500	-
Security Training in Brazil	63 895	-
Small grants for capacity building and campaigning	2 000	6 666
Staff meeting	3 149	15 681
Take Back The Tech Camp	3 999	20 278
Tools, resources and training material development	36 872	9 981
Translation	3 042	622
Travel and staff meetings	1 183	19 799
SURPLUS/(DEFICIT) FOR THE YEAR	(951)	44 288
TRANSFER (TO)/FROM PROJECTS	951	(1 286)
TRANSFER (TO) SUSTAINABILITY FUND	-	(43 002)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

WOMEN'S RIGHTS PROGRAMME

ALL WOMENT COUNT (FLOW)

A Global South Alliance to prevent violence against ALL women

	2020 USD	2019 USD
INCOME	269 323	177 572
Grants	269 323	177 572
Creating Resources for Empowerment in Action – CREA	269 323	177 572
Received	100 000	202 096
Deferred to 2019	-	109 799
Deferred to 2020	134 323	(134 323)
Accrued in 2020	35 000	-
EXPENDITURE	269 323	177 572
Coordination	58 307	42 594
Monitoring and evaluation	25 198	7 935
Supporting content production through structure knowledge and capacity building activities	81 897	56 746
Take Back The Tech! Initiative	103 922	70 297
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

WOMEN'S RIGHTS PROGRAMME

EXPANDING EROTICS NETWORKS IN SOUTH ASIA

	2020 USD	2019 USD
INCOME	166 680	206 037
Grants	166 680	206 037
Mannion Daniels LTD for Amplify Change Agreement Number: 8S5D-CLTC-JR Received	166 680	206 037
Deferred to 2019	42 274	205 029
Deferred to 2020	-	125 414
	124 406	(124 406)
EXPENDITURE	165 730	206 037
Campaigns and Communications	28 517	17 013
Capacity Building	38 734	34 986
Monitoring and Evaluation	2 157	712
Network Building	36 440	55 033
Organisational Strengthening/Capacity Building/ Sustainability	49 556	58 743
Policy Advocacy	2 826	27 210
Research	7 500	12 341
SURPLUS/(DEFICIT) FOR THE YEAR	951	-
TRANSFER (TO) WRP COORDINATION	(951)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2020 USD	2019 USD
INCOME	165 328	467 859
Grants		
International Development Research Centre		
Grant # 108598-001	165 328	467 859
Received	174 086	368 780
Deferred to 2019	-	135 215
Deferred to 2020	36 136	(36 136)
Deferred to 2021	(44 895)	-
EXPENDITURE	165 328	467 859
Consultants	1 548	3 150
Coordination	104 865	101 464
Indirect costs	14 980	29 336
Research	37 532	328 993
Staff travel	6 403	4 916
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2020

WOMEN'S RIGHTS PROGRAMME

TAKE BACK THE TECH (TBTT)

	2020 USD	2019 USD
INCOME	-	46 248
Grants	-	46 248
The Womanity Foundation	-	46 248
Received	-	24 130
Deferred to 2019	-	22 118
EXPENDITURE	-	47 533
Coordination	-	8 905
Digital and physical safety	-	12 969
Evaluation	-	4 060
Localisation process	-	6 456
TBTT conversion and campaigns	-	15 143
SURPLUS/(DEFICIT) FOR THE YEAR	-	(1 286)
TRANSFER FROM WRP COORDINATION	-	1 286
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-