

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

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 DECEMBER 2016**

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2016

### 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 June 2014 meeting in Barcelona : -

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

**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** [apc.org](http://apc.org)

**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 requested from the Board of Directors.

# ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## INDEX TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

<b>Contents</b>	<b>Page</b>
Directors' responsibilities and approval	1
Independent auditor's report	2 - 4
Directors' report	5
Statement of financial position	6
Statement of comprehensive income	7
Statement of changes in reserves	8
Statement of cash flows	9
Notes to the annual financial statements	10 - 19
The supplementary schedules set out on pages 20 to 42 are presented for information purposes and are not covered by the audit opinion.	
Index to supplementary schedules	20
Supplementary schedules	21 - 42

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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

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

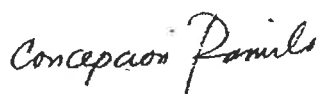
The directors are of the opinion, based on the information and explanations given by management, that the system of internal controls provides reasonable assurance that the financial records may be relied on for the presentation of the annual financial statements. However, any system of internal financial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

The directors have reviewed the Association's cash flow forecast for the year to 31<sup>st</sup> December 2017 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 42, were approved by the directors on the 31<sup>st</sup> July 2017 and were signed on its behalf by:



---

**Ms Concepcion (chat) Garcia Ramilo**  
**Executive Director**

**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 19, which comprise the statement of financial position as at 31 December 2016, 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 2016, 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 20 to 42. The other information does not include the financial statements and our auditor's report thereon.

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

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

## **Emphasis of matter**

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

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

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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



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

**Johannesburg**  
**11 August 2017**

**ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS****REPORT OF THE DIRECTORS FOR THE  
YEAR ENDED 31 DECEMBER 2016**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2016.

**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. (2015 - USD Nil).

**Post financial position events**

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

**Auditors**

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



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

## STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2016

	Note	2016 USD	2015 USD
<b>ASSETS</b>		<b>1 291 397</b>	<b>1 195 637</b>
<b>Non current assets</b>		<b>2</b>	<b>2</b>
Equipment	3	2	2
<b>Current assets</b>		<b>1 291 395</b>	<b>1 195 635</b>
Accounts receivable	4	157 442	81 461
Accrued income	5	183 689	200 028
Cash and cash equivalents	6	950 264	914 146
<b>TOTAL ASSETS</b>		<b>1 291 397</b>	<b>1 195 637</b>
<b>RESERVES AND LIABILITIES</b>		<b>1 291 397</b>	<b>1 195 637</b>
<b>Reserves and sustainability funds</b>		<b>477 429</b>	<b>447 082</b>
WRP sustainability fund		303 392	277 824
CIPP sustainability fund		52 372	79 677
CND sustainability fund		-	-
MS sustainability fund		89 347	89 347
Programme funds		2 385	-
General fund		29 933	234
<b>Current liabilities</b>		<b>813 968</b>	<b>748 555</b>
Accounts payable	7	85 296	81 219
Deferred income	8	692 076	617 339
Provision for leave pay	9	36 596	49 997
<b>TOTAL RESERVES AND LIABILITIES</b>		<b>1 291 397</b>	<b>1 195 637</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	2016 USD	2015 USD
<b>INCOME</b>		<b>2 696 117</b>	<b>3 003 896</b>
<b>Grants</b>	10	<b>2 435 064</b>	<b>2 654 924</b>
Management Systems - MS		373 866	371 474
Network Development - ND		378 760	-
Communications - COMMS		94 683	112 443
Technology - TECH		58 167	-
Movement Building Programme - MBP		178 744	9 389
Communications and Information Policy Programme - CIPP		990 706	1 273 566
Women's Rights Programme - WRP		360 138	888 052
<b>Earned income</b>		<b>261 053</b>	<b>348 972</b>
Commissioned services		59 250	237 109
Management Systems - MS		7 415	39 195
Communications - COMMS		4 504	-
Technology - TECH		218	-
Communications and Information Policy Programme - CIPP		28 640	170 779
Women's Rights Programme - WRP		18 473	27 135
Contributions		135 896	70 735
Event income		40 685	5 885
Interest		333	435
Membership fees		24 858	24 356
Sales and sundry		31	10 452
<b>EXPENDITURE</b>		<b>2 665 770</b>	<b>3 400 635</b>
Accounting, human resources and other fees		29 797	7 922
Auditor's remuneration	11	11 520	15 459
Bad debts written off		-	2 600
Bank charges		21 700	26 560
Evaluation		2 100	6 000
Fundraising expenses		-	258
General expenses		5 585	7 165
Meetings (staff and executive board and council)		26 532	45 778
Office expenses		13 417	14 990
Programme and project expenses		2 201 658	2 827 667
Provision for leave pay		(7 986)	21 128
Postage		565	1 023
Personnel costs		349 205	412 756
Telephone and fax		1 591	1 050
Travel, accommodation and per diems		6 867	6 599
Website (includes re - design)		3 219	3 680
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>30 347</b>	<b>(396 739)</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES  
FOR THE YEAR ENDED 31 DECEMBER 2016

	WRP SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	CND SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2014	393 048	108 269	21 899	160 607	-	159 998	843 821
(Deficit) for the year	-	-	-	-	(236 975)	(159 764)	(396 739)
Transfer (from) sustainability funds	(115 224)	(28 592)	(21 899)	(71 260)	236 975	-	-
<b>Balance at 31 December 2015</b>	<b>277 824</b>	<b>79 677</b>	<b>-</b>	<b>89 347</b>	<b>-</b>	<b>234</b>	<b>447 082</b>
(Deficit)/surplus for the year	-	-	-	-	(4 598)	34 945	30 347
Transfer between units	-	-	-	-	5 246	(5 246)	-
Transfer to/(from) sustainability funds	25 568	(27 305)	-	-	1 737	-	-
<b>Balance at 31 December 2016</b>	<b>303 392</b>	<b>52 372</b>	<b>-</b>	<b>89 347</b>	<b>2 385</b>	<b>29 933</b>	<b>477 429</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE  
YEAR ENDED 31 DECEMBER 2016

	Note	2016 USD	2015 USD
<b>Cash flows from operating activities</b>			
Cash received from donors		2 636 142	3 023 371
Cash paid to providers and grantees		(2 600 357)	(3 822 006)
<b>Cash generated from/(utilised in) operations</b>	<b>13</b>	<b>35 785</b>	<b>(798 635)</b>
Interest received		333	435
<b>Net cash inflow/(outflow) from operating activities</b>		<b>36 118</b>	<b>(798 200)</b>
<b>Cash flows (utilised in) investing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>36 118</b>	<b>(798 200)</b>
<b>Cash and cash equivalents at beginning of year</b>		<b>914 146</b>	<b>1 712 346</b>
<b>Cash and cash equivalents at end of year</b>	<b>6</b>	<b>950 264</b>	<b>914 146</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

### NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2016

#### 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 2016 (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 2016 (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 2016 (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 2016 (Continued)

## 3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
<b>31 December 2016</b>			
<b>Net book value - 1/1/2016</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Depreciation for the year	-	-	-
<b>Net book value - 31/12/2016</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
<b>31 December 2015</b>			
<b>Net book value - 1/1/2015</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Depreciation for the year	-	-	-
<b>Net book value - 31/12/2015</b>	<b>1</b>	<b>1</b>	<b>2</b>
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)

2015  
USD2015  
USD

## 4. ACCOUNTS RECEIVABLE

Debtors	88 362	33 281
Prepaid expenses	-	36 353
Sundry debtors	69 080	11 827
	<b>157 442</b>	<b>81 461</b>

## 5. ACCRUED INCOME

<b>Accrued grant income</b>	<b>113 290</b>	<b>172 651</b>
Alternatives	-	3 657
European Union - EIDHR/2013/321903	-	61 614
International Development Research Centre	50 483	-
Hivos (HO CIM 1006987)	9 745	-
Mannion Daniels LTD for Amplify Change	44 700	-
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	-	107 380
Open Society Institute - # OR2014-15056	8 362	-
<b>Accrued contract income</b>	<b>27 036</b>	<b>27 377</b>
Civicus	-	570
Google	-	24 985
ISOC	10 000	-
Womensnet	10 150	-
Workshop facilitation	6 886	1 822
<b>Accrued contributions</b>	<b>43 363</b>	<b>-</b>
	<b>183 689</b>	<b>200 028</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2016 (Continued)

	2016 USD	2015 USD
<b>6. CASH AND EQUIVALENTS</b>		
Bank of the West - Cheque account	545 429	377 464
Bank of the West - Money market account	404 920	534 587
Petty cash	(85)	2 095
	<u>950 264</u>	<u>914 146</u>
<b>7. ACCOUNTS PAYABLE</b>		
Accruals	<u>85 296</u>	<u>81 219</u>
<b>8. DEFERRED INCOME</b>		
<b>Deferred grant income</b>	<b>685 466</b>	<b>617 339</b>
Anonymous funder	100 000	-
European Union - EIDHR/2013/321903	216 773	-
The Ford Foundation - 0150-1190	161 867	210 528
Hivos - HO CIM 1006987	-	3 085
International Development Research Centre (IDRC) - 107488-001	76 251	155 131
(IDRC) - 108435-001	76 251	-
Mannion Daniels LTD for Amplify Change	-	76 274
Open Society Institute - OR2014-15056	-	13 985
Open Society Institute - OR2014-17247	-	46 148
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	102 080	-
Sigrid Rausing	-	112 188
The Womanity Foundation	28 495	-
<b>Deferred contributions</b>	<b>6 610</b>	<b>-</b>
	<u>692 076</u>	<u>617 339</u>
<b>9. PROVISION FOR LEAVE PAY</b>		
Balance at beginning of year	49 997	-
Accrued during the year	36 596	101 485
(Utilised) during the year	(49 997)	(51 488)
	<u>36 596</u>	<u>49 997</u>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2016 (Continued)

	2016 USD	2015 USD
<b>10. GRANTS</b>		
<b>Management systems - MGMT</b>	<b>373 866</b>	<b>371 474</b>
Hivos (HO CIM 1006584) Received	-	43 802
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601) Transferred from Women's Rights Programme	-	327 672
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Received	475 946	-
Deferred to 2017	(102 080)	-
	<b>373 866</b>	<b>371 474</b>
<b>Network Development - ND</b>	<b>378 760</b>	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Received	378 760	-
	<b>378 760</b>	<b>-</b>
<b>Communications - COMMS</b>	<b>94 683</b>	<b>112 443</b>
Hivos (HO CIM 1006584) Received	-	21 900
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601) Transferred from Women's Rights Programme	-	90 543
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Received	94 683	-
	<b>94 683</b>	<b>112 443</b>
<b>Technology - TECH</b>	<b>58 167</b>	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Received	58 167	-
	<b>58 167</b>	<b>-</b>
<b>Movement Building Programme - MBP</b>	<b>178 744</b>	<b>9 389</b>
The Ford Foundation - Grant # 0150-1190 Received	178 744	9 389
Deferred to 2016	130 083	219 917
Deferred to 2017	210 528	(210 528)
	<b>(161 867)</b>	<b>-</b>
<b>BALANCE CARRIED FORWARD</b>	<b>1 084 220</b>	<b>493 306</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2016 (Continued)

	2016 USD	2015 USD
<b>10. GRANTS (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>1 084 220</b>	<b>493 306</b>
<b>Communications and Information Policy Programme - CIPP</b>	<b>990 706</b>	<b>1 273 566</b>
Alliance for Affordable Internet Received	10 750 10 750	- -
Alternatives Received	3 908 7 565	34 344 30 687
Accrued in 2015	(3 657)	3 657
European Union - EIDHR/2013/321903 Received	395 386 673 773	319 532 -
Deferred to 2015	-	257 918
Accrued in 2015	(61 614)	61 614
Deferred to 2017	(216 773)	-
Hivos (HO CIM 1009202) Received	- -	71 210 71 210
Hivos (HO CIM 1006584) Received	- -	21 900 21 900
Hivos (HO CIM 1006987) Deferred to 2015	12 830 -	6 679 9 764
Deferred to 2016	3 085	(3 085)
Accrued in 2016	9 745	-
Hivos (HO CIM 1011128) Received	- -	19 252 19 252
International Development Research Centre (IDRC) - 107488-001 Received	268 787 63 173	69 500 150 437
Deferred to 2015	-	74 194
Deferred to 2016	155 131	(155 131)
Accrued in 2016	50 483	-
iRights Received	43 713 43 713	- -
Open Society Institute - # OR2014-15056 Deferred to 2015	22 347 -	24 207 38 192
Deferred to 2016	13 985	(13 985)
Accrued in 2016	8 362	-
Open Society Institute # OR2014-17247 Received	58 614 12 466	12 672 29 984
Deferred to 2015	-	28 836
Deferred to 2016	46 148	(46 148)
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601) Transferred from Women's Rights Programme	- -	157 865 157 865
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065) Received	174 371 174 371	- -
The Ford Foundation - # 0140 1023 Deferred to 2015	- -	536 405 536 405
<b>BALANCE CARRIED FORWARD</b>	<b>2 074 926</b>	<b>1 766 872</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2016 (Continued)

	2016 USD	2015 USD
<b>10. GRANTS (Continued)</b>		
<b>BALANCE BROUGHT FORWARD</b>	<b>2 074 926</b>	<b>1 766 872</b>
<b>Women's Rights Programme - WRP</b>	<b>360 138</b>	<b>888 052</b>
Anonymous funder	-	-
Received	100 000	-
Deferred to 2017	(100 000)	-
Global Fund for Women	10 000	-
Received	10 000	-
Hivos (HO CIM 1006584)	-	21 900
Received	-	21 900
Hivos (HO CIM 1002820)	-	-
Received	-	10 000
Accrued in 2014	-	(10 000)
International Development Research Centre (IDRC) - 108435-001	-	-
Received	76 251	-
Deferred to 2017	(76 251)	-
Mannion Daniels LTD for Amplify Change	120 974	7 612
Received	-	83 886
Deferred to 2016	76 274	(76 274)
Accrued in 2016	44 700	-
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity - # 23598	(8 711)	604 450
Received	98 669	423 176
Deferred to 2015	-	73 894
Accrued in 2015	(107 380)	107 380
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity - # 23598	-	-
Deferred to 2015	-	2 801
Refunded to donor	-	(2 801)
Sigrid Rausing	112 188	-
Received	-	112 188
Deferred to 2016	112 188	(112 188)
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	-	254 090
Received	-	811 715
Transferred to other programmes	-	(576 080)
Management systems	-	(327 672)
Communications and Information Policy	-	(157 865)
Communications and Network Development	-	(90 543)
Deferred to 2015	-	18 455
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	105 274	-
Received	105 274	-
The Womanity Foundation	20 413	-
Received	48 908	-
Deferred to 2017	(28 495)	-
	<b>2 435 064</b>	<b>2 654 924</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR  
THE YEAR ENDED 31 DECEMBER 2016 (Continued)

	2016 USD	2015 USD
<b>11. AUDITOR'S REMUNERATION</b>		
Audit fee	<u>11 520</u>	<u>15 459</u>
<b>12. TAXATION</b>		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
<b>13. CASH (UTILISED IN) OPERATIONS</b>		
(Deficit)/surplus for the year	30 347	(396 739)
Adjusted for :		
Interest received	(333)	(435)
(Increase) in accrued income	16 339	(150 028)
(Decrease) in deferred income	74 737	(497 294)
Increase in provision for leave pay	(13 401)	49 997
Net (deficit) before working capital changes	<u>107 689</u>	<u>(994 499)</u>
Working capital changes	(71 904)	195 864
Decrease/(increase) in accounts receivable	<u>(75 981)</u>	<u>169 938</u>
Increase in accounts payable	<u>4 077</u>	<u>25 926</u>
<b>Cash (utilised in) operations</b>	<u><b>35 785</b></u>	<u><b>(798 635)</b></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 2016

<b>Contents</b>	<b>Page</b>
The supplementary schedules set out on pages 21 to 42 are presented for information purposes and are not covered by the audit opinion.	
Management Systems	21
Network Development	22
Communications	23
Technology	24
Movement Building Programme	
- Research a feminist perspective on Internet policy issues and to build cross-movement collaborations with women's rights groups in the Global South	25
- 58th ACHPR Gambia	26
Communication and Information Policy Programme	
- Programme Coordination	27
- A Rights based approach to internet policy and governance for the advancement of Economic, social and cultural rights	28
- African School on Internet Governance - (AfriSIG)	29
- 14-2A Surveying internet freedom in Latin America and the Caribbean - (ExLILA project)	30
- 14-11 Digital Media Policy in Latin America	31
- Global Information Society Watch	32
- Internet Governance : Middle East and North Africa	33
- Irights for IGF Academy workshop	34
- Local action to secure internet rights initiative : core and project support (LASIR)	35
- Networking for freedom online and offline : protecting freedom of information, expression and association on the internet in India, Malaysia and Pakistan - (APC - IMPACT project)	36
Women's Rights Programme	
- Programme Coordination	37
- Building EROTICS networks in India, Nepal and Sri Lanka	38
- Strengthening Civil Society Capacity to combat GBV in DRC and Congo	39
- TBTT	40
- Women Leaders who combat technology - related violence : Defending a safe, secure environment for women and girls	41
- Women Leaders who combat technology - related violence : Defending a safe, secure environment for women and girls	42

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016**
**MANAGEMENT SYSTEMS - MS**

	2016 USD	2015 USD
<b>INCOME</b>	<b>499 057</b>	<b>540 881</b>
<b>Grants</b>	<b>373 866</b>	<b>371 474</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	-	43 802
Swedish International Development Cooperation Received	373 866	327 672
Deferred to 2017	475 946 (102 080)	327 672 -
<b>Earned income</b>	<b>125 191</b>	<b>169 407</b>
Administration fees	77 743	79 639
Commissioned services - external	7 415	39 195
Commissioned services - internal	39 700	24 740
Interest	333	435
Membership dues	-	24 356
Sales and sundry	-	1 042
<b>EXPENDITURE</b>	<b>464 112</b>	<b>700 645</b>
<b>Administrative expenses</b>	<b>464 112</b>	<b>572 968</b>
Auditors' remuneration	11 520	15 459
Bad debts written off	-	2 600
Bank charges	21 700	26 560
Consultants (HR, legal media, research, technical)	29 797	7 922
Evaluation	2 100	6 000
Fundraising expenses	-	258
General expenses	4 368	5 500
Meetings (staff, executive board and council)	26 532	45 778
Office expenses	13 417	14 990
Postage	565	1 023
Provision for leave pay	(7 986)	21 128
Salaries and benefits	349 205	412 756
Stationery and software	1 217	1 665
Telephone and fax	1 591	1 050
Travel (staff)	6 867	6 599
Website	3 219	3 680
<b>Network Development</b>	<b>-</b>	<b>127 677</b>
Member Exchange and Travel Fund (METF)	-	17 170
Mid-term evaluation	-	43 036
Regional member meetings	-	67 471
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>34 945</b>	<b>(159 764)</b>
<b>TRANSFER TO CIPP - Projects</b>	<b>(5 246)</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF YEAR</b>	<b>234</b>	<b>159 998</b>
<b>BALANCE AT END OF YEAR</b>	<b>29 933</b>	<b>234</b>



## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016

## NETWORK DEVELOPMENT

	2016 USD	2015 USD
<b>INCOME</b>	<b>403 618</b>	-
<b>Grants</b>	<b>378 760</b>	-
Swedish International Development Cooperation Agency (Sida) (61070065) Received	378 760 378 760	- -
<b>Membership dues</b>	<b>24 858</b>	-
<b>EXPENDITURE</b>	<b>403 618</b>	-
Bad debts (uncollectable dues)	1 366	-
Member Exchange and Travel Fund (METF)	29 897	-
Operating expenses - personnel	1 632	-
Regional member meetings	80 933	-
Salaries and benefits	32 623	-
Provision for leave pay	1 045	-
Subgranting to members	256 122	-
<b>SURPLUS/(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 2016

## COMMUNICATIONS

	2016 USD	2015 USD
<b>INCOME</b>	<b>163 468</b>	<b>167 503</b>
<b>Grants</b>	<b>94 683</b>	<b>112 443</b>
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	-	21 900
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	-	90 543
Swedish International Development Cooperation Agency (Sida) (61070065) Received	94 683	-
	<b>94 683</b>	<b>-</b>
<b>Earned income</b>	<b>68 785</b>	<b>55 060</b>
Administration fees	39 352	41 026
Commissioned services - external	4 504	-
Commissioned services - internal	24 920	8 149
Event income	-	5 885
Sundry income	9	-
<b>EXPENDITURE</b>	<b>161 083</b>	<b>260 662</b>
<b>Communications</b>	<b>161 083</b>	<b>242 222</b>
Annual Report	4 106	4 616
Consultants (including technical)	11 603	6 600
Information dissemination and promotion	9 044	8 536
Operating expenses	1 184	-
Operating expenses - personnel	4 948	6 904
Personnel	107 130	151 583
Provision for leave pay	(2 390)	5 713
Staff meeting	8 841	14 434
Staff training	177	95
Tools, resources and training material development	641	1 007
Translation and editing	1 611	2 658
Travel (Staff)	8 255	10 078
Website and servers hosting and maintenance	5 933	29 998
<b>Network Development</b>	<b>-</b>	<b>18 440</b>
APC 25th Anniversary	-	18 440
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>2 385</b>	<b>(93 159)</b>
<b>TRANSFER FROM CND SUSTAINABILITY FUND</b>	<b>-</b>	<b>21 899</b>
<b>TRANSFER FROM MS SUSTAINABILITY FUND</b>	<b>-</b>	<b>71 260</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>2 385</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016

## TECHNOLOGY

	2016 USD	2015 USD
<b>INCOME</b>	<b>65 871</b>	-
<b>Grants</b>	58 167	-
Swedish International Development Cooperation Agency (Sida) (61070065) Received	58 167 58 167	- -
<b>Earned income</b>	<b>7 704</b>	-
Commissioned services - external	218	-
Commissioned services - internal	1 486	-
Event income	6 000	-
<b>EXPENDITURE</b>	<b>65 871</b>	-
Consultants (including technical)	2 400	-
Operating expenses - personnel	2 083	-
Personnel	51 583	-
Provision for leave pay	3 042	-
Tools, resources and training material development	2 705	-
Travel (Staff)	3 751	-
Website and servers hosting and maintenance	307	-
<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 2016

## MOVEMENT BUILDING PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>178 744</b>	<b>9 389</b>
<b>Grants</b>		
The Ford Foundation - Grant # 10150-1190	178 744	9 389
Received	130 083	219 917
Deferred to 2016	210 528	(210 528)
Deferred to 2017	(161 867)	-
<b>EXPENDITURE</b>	<b>178 744</b>	<b>9 389</b>
Consultants	3 875	-
Events	69 065	-
General Support	16 249	854
Information dissemination and promotion	15 798	-
Personnel	62 552	8 535
Research	2 925	-
Travel	8 280	-
<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 2016

## MOVEMENT BUILDING PROGRAMME

## 58th ACHPR GAMBIA

	2016 USD	2015 USD
<b>INCOME</b>	<b>32 185</b>	-
Event income	32 185	-
<b>EXPENDITURE</b>	<b>32 185</b>	-
Administration fees	2 680	-
Consultants	5 300	-
Travel	24 205	-
<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 2016COMMUNICATIONS AND INFORMATION POLICY PROGRAMME  
PROGRAMME COORDINATION

	2016 USD	2015 USD
<b>INCOME</b>	<b>323 765</b>	<b>528 535</b>
<b>Grants</b>	<b>177 807</b>	<b>179 765</b>
Alliance for Affordable Internet Received	10 750 10 750	- -
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	- -	21 900 21 900
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	- -	157 865 157 865
Swedish International Development Cooperation Agency (Sida) (61070065) Received	167 057 167 057	- -
<b>Earned income</b>	<b>145 958</b>	<b>347 202</b>
Commissioned services - external Received	28 640 53 625	170 779 71 619
Deferred to 2015	-	74 175
Accrued in 2015	(24 985)	24 985
Commissioned services - internal	114 818	176 423
Event income	2 500	-
<b>Sundry income</b>	<b>-</b>	<b>1 568</b>
<b>EXPENDITURE</b>	<b>323 745</b>	<b>498 289</b>
Alliance for an Affordable Internet	10 750	-
Consultants	1 868	17
Global Policy and Advocacy activities	8 019	28 961
Information dissemination and promotions	1 927	656
ICT Policy Coordination and related activities (IGF and WCIT)	-	3 113
Africa	-	873
Asia	-	2 316
Regional Meetings for African Union Declaration on Internet Freedom	-	(76)
Latin America and the Caribbean	5 000	-
Operating expenses - personnel	8 548	9 789
Personnel costs	249 285	272 610
Provision for leave pay	(20)	8 896
Research on infrastructure sharing policies	18 828	149 379
Staff meeting	13 354	24 864
Travel	6 186	4
<b>SURPLUS FOR THE YEAR</b>	<b>20</b>	<b>30 246</b>
<b>TRANSFER (TO) CIPP PROJECTS</b>	<b>-</b>	<b>(58 838)</b>
<b>TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND</b>	<b>(20)</b>	<b>28 592</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>268 787</b>	<b>69 500</b>
<b>Grants</b>		
International Development Research Centre (IDRC) Grant number: 107488-001	268 787	69 500
Received	63 173	150 437
Deferred to 2015	-	74 194
Deferred to 2016	155 131	(155 131)
Accrued in 2016	50 483	-
<b>EXPENDITURE</b>	<b>192 076</b>	<b>69 500</b>
Administration fees	31 110	7 768
Consultants	25 783	19 175
International travel (staff)	7 494	559
Personnel	56 821	29 608
Research expenses	70 868	12 390
<b>SURPLUS FOR THE YEAR</b>	<b>76 711</b>	<b>-</b>
<b>TRANSFER FROM MANAGEMENT SERVICES</b>	<b>1 353</b>	
<b>TRANSFER (TO) CIPP - GISWATCH</b>	<b>(78 064)</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfriSIG)

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>134 388</b>	<b>70 735</b>
<b>Contributions</b>	<b>134 388</b>	<b>70 735</b>
Access Now	25 000	10 000
Afilias	3 475	3 975
Facebook	30 000	-
Global Partners Digital - for WSIS+10 Review with KICTANet	-	1 760
Google	8 363	30 000
Received	8 363	70 000
Accrued in 2014	-	(40 000)
ICANN	10 000	-
Internet Society (ISOC)	19 534	15 000
NEPAD	15 829	-
Public Interest Registry	10 000	-
UNESCO	-	10 000
Sundry contributions	12 187	-
Received	18 797	-
Deferrrd to 2017	(6 610)	-
<b>EXPENDITURE</b>	<b>134 388</b>	<b>70 758</b>
Accommodation, meals and conference	7 874	16 360
Administration	10 697	-
Communications and materials	8 419	1 622
Consultants and resource people	8 550	1 000
Coordination and logistics	21 033	18 214
Travel	77 815	33 562
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>-</b>	<b>(23)</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>-</b>	<b>23</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>22 347</b>	<b>24 208</b>
<b>Grants</b>		
The Open Society Institute (OSI)		
Grant #OR2014-15056	22 347	24 208
Received	-	-
Accrued	8 363	
Deferred to 2015	-	38 192
Deferred to 2016	13 984	(13 984)
<b>EXPENDITURE</b>	<b>41 754</b>	<b>24 208</b>
Administration	3 291	2 201
Advocacy	5 945	-
Capacity Building	2 500	1 600
Coordination	3 200	12 000
Networking	9 511	3 607
Office and communication costs	-	2 400
Research	17 307	2 400
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(19 407)</b>	<b>-</b>
<b>TRANSFER FROM CIPP SUSTAINABILITY FUND</b>	<b>19 407</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## 14-11 DIGITAL MEDIA POLICY IN LATIN AMERICA

	2016 USD	2015 USD
<b>INCOME</b>	<b>58 614</b>	<b>12 671</b>
<b>Grants</b>		
The Open Society Institute (OSI)		
Grant #OR2014-17247	58 614	12 671
Received	12 466	29 983
Deferred to 2015	-	28 836
Deferred to 2016	46 148	(46 148)
<b>EXPENDITURE</b>	<b>58 614</b>	<b>12 671</b>
Administration fees	5 329	1 152
Building networks and online information resource	2 162	146
Coordination	18 437	3 843
Local Engagement	32 686	7 530
<b>SURPLUS FOR THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT BEGINNING OF THE YEAR</b>	<b>-</b>	<b>-</b>
<b>BALANCE AT END OF YEAR</b>	<b>-</b>	<b>-</b>

## ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## GLOBAL INFORMATION SOCIETY WATCH

	2016 USD	2015 USD
<b>INCOME</b>	<b>7 336</b>	<b>78 232</b>
<b>Grants</b>	<b>7 314</b>	<b>71 210</b>
Hivos (HO CIM 1009202 and 1006226) Received	-	71 210
Swedish International Development Cooperation Agency (Sida) (61070065) Received	7 314	-
<b>Other income</b>	<b>22</b>	<b>7 022</b>
<b>EXPENDITURE</b>	<b>85 400</b>	<b>137 013</b>
Book - content	68 587	95 707
Book - production and distribution	5 478	6 073
Book - website, launch and dissemination	3 758	5 057
Coordination	7 577	30 176
<b>(DEFICIT) FOR THE YEAR</b>	<b>(78 064)</b>	<b>(58 781)</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	<b>-</b>	<b>54 781</b>
<b>TRANSFER FROM CIPP - iriESCR</b>	<b>78 064</b>	<b>-</b>
<b>TRANSFER FROM WRP COORDINATION</b>	<b>-</b>	<b>4 000</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## INTERNET GOVERNANCE: MIDDLE EAST AND NORTH AFRICA

	2016 USD	2015 USD
<b>INCOME</b>	<b>16 737</b>	<b>60 275</b>
<b>Grants</b>		
Hivos		
Contract number: HO CIM 1006987 and 1011128	12 830	25 931
Received	-	19 252
Deferred to 2015	-	9 764
Deferred to 2016	3 085	(3 085)
Accrued in 2016	9 745	-
Alternatives		
Contract reference: EIDHR/2013/321425	3 907	34 344
Received	7 564	30 687
Accrued in 2015	(3 657)	3 657
<b>EXPENDITURE</b>	<b>24 655</b>	<b>60 275</b>
Administration fees	1 150	-
Coordination	6 881	42 553
Operating expenses	-	1 441
Research	16 592	809
Trainer	-	180
Travel and policy camp	32	15 292
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(7 918)</b>	<b>-</b>
<b>TRANSFER FROM CIPP SUSTAINABILITY FUND</b>	<b>7 918</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

## IRIGHTS FOR IGF ACADEMY WORKSHOP - JOHANNESBURG 2016

	2016 USD	2015 USD
<b>INCOME</b>	<b>45 221</b>	-
<b>Grants</b>		
iRights	43 713	-
Received	43 713	-
<b>APC contribution</b>	<b>1 508</b>	-
<b>EXPENDITURE</b>	<b>49 114</b>	-
Information dissemination and promotions	1 573	-
Salaries and benefits	16 585	-
Travel	30 956	-
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<b>(3 893)</b>	-
<b>TRANSFER FROM MANAGEMENT SERVICES</b>	<b>3 893</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 2016

## COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	-	<b>536 405</b>
<b>Grants</b>		
The Ford Foundation	-	536 405
Grant # 0140-1023	-	536 405
Deferred to 2015	-	-
<b>EXPENDITURE</b>	-	<b>540 439</b>
Consultants	-	7 100
Core support of the LASIR initiative	-	67 580
Planning and peer learning event	-	45 060
Salaries and benefits	-	73 513
Small grants	-	55 332
Support to country partners	-	291 854
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	<b>(4 034)</b>
<b>TRANSFER FROM CIPP COORDINATION</b>	-	<b>4 034</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 2016

## 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)

	2016 USD	2015 USD
<b>INCOME</b>	<b>395 387</b>	<b>319 532</b>
<b>Grants</b>		
European Union		
Contract number: EIDHR/2013/321903	395 387	319 532
Received	673 773	-
Deferred to 2015	-	257 918
Accrued in 2015	(61 614)	61 614
Deferred to 2017	(216 772)	-
	<b>395 387</b>	<b>319 532</b>
<b>EXPENDITURE</b>		
Administrative costs	35 025	15 204
Costs	2 484	732
Visas for regional and international meetings	2 484	732
Equipment and supplies	13 387	9 976
Human Resources	220 661	209 887
Salaries - country	66 435	109 871
Salaries - APC	86 604	67 867
Per diems	67 622	32 149
Local office	855	-
Other costs	56 962	44 451
Consultants	23 117	11 268
Expenditure verification	6 300	-
Publications	5 937	6 636
Studies, research	12 269	15 967
Translations	1 243	3 119
Visibility actions - materials and refreshments	8 096	7 461
Travel	66 013	39 282
International travel	29 207	31 308
Local transportation	36 806	7 974
	<b>395 387</b>	<b>319 532</b>
<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 2016

## WOMEN'S RIGHTS PROGRAMME

## PROGRAMME COORDINATION

	2016 USD	2015 USD
<b>INCOME</b>	<b>372 638</b>	<b>535 648</b>
<b>Grants</b>	<b>227 462</b>	<b>275 990</b>
Anonymous	-	-
Received	100 000	-
Deferred to 2016	(100 000)	-
Global Fund for Women	10 000	-
Received	10 000	-
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)	-	21 900
Received	-	21 900
Sigrid Rausing	112 188	-
Received	-	112 188
Deferred to 2016	112 188	(112 188)
Swedish International Development Cooperation Agency (Sida) (5403032601)	-	254 090
Received	-	235 635
Deferred to 2015	-	18 455
Swedish International Development Cooperation Agency (Sida) (61070065)	105 274	-
Received	105 274	-
<b>Earned income</b>	<b>145 176</b>	<b>259 658</b>
Commissioned services - external	18 473	27 135
Commissioned services - internal	126 703	231 703
Sundry and sales	-	820
<b>EXPENDITURE</b>	<b>338 359</b>	<b>588 285</b>
Consultants and related expenses	16 467	4 775
Information dissemination and distribution	3 315	1 503
Operating expenses	9 630	247
Personnel costs	268 711	326 484
Personnel expenses	10 560	15 803
Provision for leave pay	(7 092)	14 260
Research and publications	1 282	-
Sexual Rights; capacity building, advocacy and research	-	202 028
Staff meeting	12 428	21 669
Translation	131	225
Travel and staff meetings	22 927	1 291
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>34 279</b>	<b>(52 637)</b>
<b>TRANSFER (TO) CIPP GISWATCH</b>	<b>-</b>	<b>(4 000)</b>
<b>TRANSFER (TO) PROJECTS</b>	<b>(8 711)</b>	<b>(58 587)</b>
<b>TRANSFER (TO)/FROM WRP SUSTAINABILITY FUNDS</b>	<b>(25 568)</b>	<b>115 224</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 2016

## WOMEN'S RIGHTS PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>120 974</b>	<b>7 612</b>
<b>Grants</b>	<b>120 974</b>	<b>7 612</b>
Mannion Daniels LTD for Amplify Change	120 974	7 612
Received	-	83 886
Accrued	44 700	
Deferred to 2016	76 274	(76 274)
<b>EXPENDITURE</b>	<b>120 974</b>	<b>7 612</b>
Capacity Building and Support	24 697	174
Coordination	55 614	7 108
Enhancing Communication and Strengthening Advocacy	9 117	330
Information dissemination and distribution	13 022	-
Meeting	8 125	-
Research	10 399	-
<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 2016

## WOMEN'S RIGHTS PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	-	-
<b>Grants</b>	-	-
Hivos (HO CIM 1002820)	-	-
Received	-	10 000
Accrued in 2014	-	(10 000)
<b>EXPENDITURE</b>	-	770
Communication for advocacy	-	320
Translation and editing	-	450
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	-	(770)
<b>TRANSFER FROM WRP COORDINATION</b>	-	770
<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 2016

## WOMEN'S RIGHTS PROGRAMME

## TBTT

	2016 USD	2015 USD
<b>INCOME</b>	<b>20 413</b>	-
<b>Grants</b>	<b>20 413</b>	-
The Womanity Foundation	20 413	-
Received	48 908	-
Deferred to 2017	(28 495)	-
<b>EXPENDITURE</b>	<b>20 413</b>	-
Administration	1 335	-
Coordination	9 191	-
Localisation process	4 032	-
10th Anniversary	5 855	-
<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 2016

## WOMEN'S RIGHTS PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	<b>(8 711)</b>	<b>604 450</b>
<b>Grants</b>		
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	(8 711)	604 450
Received	98 669	423 176
Deferred to 2015	-	73 894
Accrued in 2015	(107 380)	107 380
<b>EXPENDITURE</b>	<b>-</b>	<b>662 267</b>
Outcome 1: A reliable and effective system of evidence collection that strengthens advocacy leadership of women for effective policy change to address technology related VAW.	-	100 161
Personnel	-	39 582
Activity	-	60 579
Outcome 2: Legal remedies and policies that address technology related VAW are developed through research and advocacy by women leaders and women's rights organisations.	-	210 142
Personnel	-	78 611
Activity	-	131 531
Outcome 3: Women leaders are effectively engaging private sector (social networking providers, web hosting companies and mobile phone companies), in partnership with other expert NGOs to develop company user policies that protect the safety and security of women and girls.	-	140 792
Personnel	-	58 630
Activity	-	82 162
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is harmful and violent to	-	125 068
Personnel	-	49 132
Activity	-	75 936
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	-	86 104
Personnel	-	33 786
Activity	-	52 318
<b>(DEFICIT) FOR THE YEAR</b>	<b>(8 711)</b>	<b>(57 817)</b>
<b>TRANSFER FROM WRP COORDINATION</b>	<b>8 711</b>	<b>57 817</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 2016

WOMEN'S RIGHTS PROGRAMME

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

	2016 USD	2015 USD
<b>INCOME</b>	-	-
<b>Grants</b>		
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity #: 23598	-	-
Deferred to 2015	-	2 801
Refunded to donor	-	(2 801)
<b>EXPENDITURE</b>	-	-
<b>SURPLUS FOR THE YEAR</b>	-	-
<b>BALANCE AT BEGINNING OF THE YEAR</b>	-	-
<b>BALANCE AT END OF YEAR</b>	-	-