

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2018**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2018

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 August 2017 meeting in Ithala, South Africa: -

Name	Country
Concepcion (Chat) Ramilo (Executive director)	Philippines
Bishakha Datta (Chair)	India
Leandro Navarro (Vice-chair)	Spain
Liz Probert (Secretary)	United Kingdom
Sylvie Siyam (Treasurer)	Cameroon
Julian Casasbuenas	Colombia
Michel Lambert	Canada
Osama Manzar	India

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

INDEX TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

Contents	Page
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 45 are presented for information purposes and are not covered by the audit opinion.	
Index to supplementary schedules	20
Supplementary schedules	21 - 45

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

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.

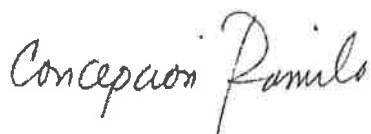
The directors are of the opinion, based on the information and explanations given by management, that the system of internal controls provides reasonable assurance that the financial records may be relied on for the presentation of the annual financial statements. However, any system of internal financial 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 2019 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 45, were approved by the directors on the 28th July 2019 and were signed on its behalf by:



Ms Concepcion (Chat) Garcia Ramilo
Executive Director



P O BOX 32707
BRAAMFONTEIN
2017
SOUTH AFRICA

TEL (011) 403 3835
FAX (011) 339 7762

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 2018, 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 2018, 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 45. 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
Douglas & Velcich
Chartered Accountants (S.A.)
Registered Accountants and Auditors

Johannesburg
16 August 2019

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2018**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2018.

General

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

Results for the year

The results of operations for the year are fully disclosed in the attached annual financial statements.

Equipment

During the year under review, the Association acquired equipment worth USD 1,193 (2017 - 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 2018

	Note	2018 USD	2017 USD
ASSETS		3 019 076	1 120 644
Non current assets		897	2
Equipment	3	897	2
Current assets		3 018 180	1 120 642
Accounts receivable	4	42 852	58 440
Accrued income	5	246 454	131 987
Cash and cash equivalents	6	2 728 874	930 215
TOTAL ASSETS		3 019 076	1 120 644
RESERVES AND LIABILITIES		3 019 076	1 120 644
Reserves and sustainability funds		464 953	385 236
WRP sustainability fund		314 989	301 102
CIPP sustainability fund		1 071	-
CND sustainability fund		33 580	-
GAPS sustainability fund		21 926	16 234
MS sustainability fund		54 678	29 061
Programme funds		-	2 385
General fund		38 709	36 454
Current liabilities		2 554 123	735 408
Accounts payable	7	54 833	112 825
Deferred income	8	2 466 594	563 523
Provision for leave pay	9	32 695	59 061
TOTAL RESERVES AND LIABILITIES		3 019 076	1 120 644

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

	Note	2018 USD	2017 USD
INCOME		3 360 866	3 096 457
Grants	10	2 960 606	2 843 531
Management Systems - MS		577 253	568 655
Network Development - ND		588 445	315 854
Communications - COMMS		124 259	155 785
Technology - TECH		87 308	77 175
Movement Building Programme - MBP		-	161 867
Global Advocacy and Policy Strategy - GAPS		208 337	213 938
Communications and Information Policy Programme - CIPP		644 475	681 615
Women's Rights Programme - WRP		730 529	668 642
Earned income		400 260	252 926
Commissioned services		232 250	76 976
Management Systems - MS		2 617	5 000
Network Development - ND		2 500	-
Communications - COMMS		65 351	-
Technology - TECH		3 500	-
Global Advocacy and Policy Strategy - GAPS		28 092	25 560
Communications and Information Policy Programme - CIPP		69 441	28 866
Women's Rights Programme - WRP		60 750	17 550
Contributions		138 189	59 149
Event income		650	68 364
Interest		106	324
Members' contributions		-	6 395
Membership fees		25 331	24 845
Sales and sundry		3 734	16 874
EXPENDITURE		3 281 148	3 188 650
Accounting, human resources and other fees		44 301	24 525
Auditor's remuneration	11	14 835	11 200
Bad debts written off		67	3 732
Bank charges		28 821	25 559
Evaluation		31 141	2 700
Fundraising expenses		12 879	213
General expenses		3 872	3 598
Institutional strengthening		9 932	26 133
Meetings (staff and executive board and council)		114 394	185 856
Office expenses		18 903	15 979
Programme and project expenses		2 639 343	2 522 438
Provision for leave pay		(6 477)	1 082
Postage		1 152	1 111
Personnel costs		354 305	345 233
Staff support fund		2 467	-
Telephone and fax		1 057	1 007
Travel, accommodation and per diems		5 307	5 266
Website (includes re - design)		4 848	13 018
SURPLUS/(DEFICIT) FOR THE YEAR		79 717	(92 193)

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2018

	WRP SUSTAINABILITY FUND USD	CIPP SUSTAINABILITY FUND USD	CND SUSTAINABILITY FUND USD	GAPS SUSTAINABILITY FUND USD	MS SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2016	303 392	52 372	-	-	89 347	2 385	29 933	477 429
(Deficit)/surplus for the year	-	-	-	-	-	(98 714)	6 521	(92 193)
Transfer to/(from) sustainability funds	(2 290)	(52 372)	-	16 234	(60 286)	98 714	-	-
Balance at 31 December 2017	301 103	-	-	16 234	29 061	2 385	36 453	385 236
Surplus/(deficit) for the year	-	-	-	-	-	52 029	27 688	79 718
Transfer to/(from) sustainability funds	13 886	1 071	33 580	5 693	25 617	(54 414)	(25 433)	-
Balance at 31 December 2018	314 989	1 071	33 580	21 926	54 678	-	38 709	464 953

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2018

	Note	2018 USD	2017 USD
Cash flows from operating activities			
Cash received from donors		3 261 880	3 246 837
Cash paid to providers and grantees		(1 462 135)	(3 267 210)
Cash generated from/(utilised in) operations	13	1 799 746	(20 373)
Interest received		106	324
Net cash inflow/(outflow) from operating activities		1 799 852	(20 049)
Cash flows (utilised in) investing activities			
Equipment purchased during the year		(1 193)	-
Net increase/(decrease) in cash and cash equivalents		1 798 658	(20 049)
Cash and cash equivalents at beginning of year		930 215	950 264
Cash and cash equivalents at end of year	6	2 728 874	930 215

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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 2018 (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 2018 (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 2018 (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 2018 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2018			
Net book value - 1/1/2018	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Additions during the year	1 053	141	1 193
Depreciation for the year	(281)	(18)	(299)
Net book value - 31/12/2018	773	124	897
At cost	20 523	2 276	22 798
Accumulated depreciation	(19 750)	(2 152)	(21 902)

31 December 2017

Net book value - 1/1/2017	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
Depreciation for the year	-	-	-
Net book value - 31/12/2017	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)

2018
USD2017
USD

4. ACCOUNTS RECEIVABLE

Debtors	6 861	7 522
Sundry debtors	35 992	50 918
	42 852	58 440

5. ACCRUED INCOME

Accrued grant income	159 620	128 886
European Union - EIDHR/2013/321903	98 399	98 399
International Development Research Centre (108580-001)	50 407	-
iRights.info e.V.	-	22 125
Open Society Institute - # OR2014-15056	-	8 362
United States Dept of State (SLMAQM18GR2115)	10 814	-
Accrued contract income	50 557	3 101
Facebook	35 543	-
Google	2 500	-
Internet Society - ISOC	6 000	-
Public Interest Registry	5 560	-
UniPenn	-	3 101
SMEX Cyrilla Sub-award	955	-
Accrued contributions	36 277	-
	246 454	131 987

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018 (Continued)

	2018 USD	2017 USD
6. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	2 728 933	524 313
Bank of the West - Money market account	(15)	405 244
Petty cash	(44)	658
	<u>2 728 874</u>	<u>930 215</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>54 833</u>	<u>112 825</u>
8. DEFERRED INCOME		
Deferred grant income	2 400 488	523 993
Creating Resources for Empowerment in Action - CREA	109 799	49 146
European Union - EIDHR/2018/400-438	386 877	-
The Ford Foundation - 0170-0160	12 500	-
The Ford Foundation - 0175-0381	-	30 697
International Development Research Centre	135 215	139 852
(IDRC) - 108435-001	-	15 558
(IDRC) - 108580-001	-	124 294
(IDRC) - 108598-001	135 215	-
Mama Cash	-	20 000
Mannion Daniels LTD for Amplify Change	125 414	69 821
Oak Foundation	75 000	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070065)	1 458 566	74 065
UNESCO - Contract number: 4500329185	-	23 062
Wellspring Advisors LLC	75 000	100 000
The Womanity Foundation	22 118	17 349
Deferred contract income/contributions	66 106	39 530
	<u>2 466 594</u>	<u>563 523</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	59 061	36 596
Accrued during the year	32 695	59 061
(Utilised) during the year	(59 061)	(36 596)
	<u>32 695</u>	<u>59 061</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018 (Continued)

	2018 USD	2017 USD
10. GRANTS		
Management systems - MGMT	577 253	568 655
The Ford Foundation - Grant # 0170-0160	20 625	27 500
Received	-	27 500
Transfer from GAPS	20 625	-
Swedish International Development Cooperation	556 628	541 155
Agency - Sida (Contribution no. 61070065)	2 992 813	1 261 064
Received	(1 021 294)	(783 314)
Transfer to programmes/projects	-	102 080
Deferred to 2017	38 675	(38 675)
Deferred to 2018	(1 453 566)	-
Deferred to 2019		
Network Development - ND	588 445	315 854
The Ford Foundation - Grant # 0175-0381	64 030	35 970
Received	33 333	66 667
Deferred to 2018	30 697	(30 697)
Swedish International Development Cooperation	524 415	279 884
Agency - Sida (Contribution no. 61070065)	529 415	279 884
Transfer from Management system - MGMT	(5 000)	-
Deferred to 2019		
Communications - COMMS	124 259	155 785
Swedish International Development Cooperation	124 259	155 785
Agency - Sida (Contribution no. 61070065)	124 259	155 785
Transferred from Management system - MGMT		
Technology - TECH	87 308	77 175
Swedish International Development Cooperation	87 308	77 175
Agency - Sida (Contribution no. 61070065)	87 308	77 175
Transferred from Management system - MGMT		
Movement Building Programme - MBP	-	161 867
The Ford Foundation - Grant # 0150-1190	-	161 867
Deferred to 2017	-	161 867
Global Advocacy and Policy Strategy - GAPS	208 337	213 938
The Ford Foundation - Grant # 0170-0160	116 875	107 500
Received	150 000	107 500
Transfer (to) Management Systems - MGMT	(20 625)	-
Deferred to 2019	(12 500)	-
Swedish International Development Cooperation	20 625	27 500
Agency - Sida (Contribution no. 61070065)	20 625	27 500
Transferred from Management system - MGMT	70 837	78 938
UNESCO - Contract number: 4500329185	47 775	102 000
Received	23 062	(23 062)
Deferred to 2018		
BALANCE CARRIED FORWARD	1 585 601	1 493 275

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018 (Continued)

	2018 USD	2017 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 585 601	1 493 275
Communications and Information Policy Programme - CIPP	644 475	681 615
European Union - EIDHR/2013/321903	-	315 172
Deferred to 2017	-	216 773
Accrued in 2017	(98 399)	98 399
Accrued in 2018	98 399	-
European Union - EIDHR/2018/400-438	-	-
Received	386 877	-
Deferred to 2017	(386 877)	-
The Ford Foundation - # 0170-0160	-	10 000
Received	-	10 000
Hivos (HO CIM 1006987)	-	-
Deferred to 2015	-	9 745
Accrued in 2016	-	(9 745)
Institute of International Education - activity 4160IN	-	15 008
Received	-	15 008
International Development Research Centre (IDRC) - 107488-001	-	-
Received	-	50 483
Accrued in 2016	-	(50 483)
International Development Research Centre (IDRC) - 108580-001	429 988	126 010
Received	255 287	250 304
Deferred to 2018	124 294	(124 294)
Accrued in 2018	50 407	-
iRights.info e.V.	184	49 701
Received	22 309	27 576
Accrued in 2017	(22 125)	22 125
ISOC	-	8 000
Received	-	8 000
Open Society Institute - # OR2014-15056	-	-
Deferred to 2015	-	8 362
Accrued in 2016	-	(8 362)
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	203 489	157 725
Received	-	-
Transferred from Management system - MGMT	203 489	157 725
Deferred to 2019	-	-
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115	10 814	-
Accrued in 2018	10 814	-
BALANCE CARRIED FORWARD	2 230 076	2 174 889

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018 (Continued)

	2018 USD	2017 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	2 230 076	2 174 889
Women's Rights Programme - WRP	730 530	668 641
Anonymous funder	-	100 000
Deferred to 2017	-	100 000
Creating Resources for Empowerment in Action - CREA	149 427	86 173
Received	210 080	135 319
Deferred to 2018	49 146	(49 146)
Deferred to 2019	(109 799)	-
The Ford Foundation - Grant # 0170-0160	-	5 000
Received	-	5 000
Global Fund for Women (pass-through for WhoseKnowledge)	45 000	-
Received	45 000	-
International Development Research Centre (IDRC) - 108435-001	22 120	103 971
Received	6 561	43 278
Deferred to 2017	-	76 251
Deferred to 2018	15 558	(15 558)
International Development Research Centre (IDRC) - 108598-001	39 336	-
Received	174 551	-
Deferred to 2019	(135 215)	-
Mama Cash	20 000	91 979
Received	-	111 979
Deferred to 2018	20 000	(20 000)
Mannion Daniels LTD for Amplify Change	50 758	189 877
Received	-	304 398
Accrued in 2016	-	(44 700)
Deferred to 2018	69 821	(69 821)
Refunded to donor	(19 063)	-
Mannion Daniels LTD for Amplify Change	16 718	-
Received	142 132	-
Deferred to 2019	(125 414)	-
The OAK Foundation - Discretionary grant	75 000	5 000
Received	150 000	5 000
Deferred to 2019	(75 000)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070065)	91 589	49 855
Transferred from Management systems - MGMT	56 199	85 245
Deferred to 2018	35 390	(35 390)
Wellspring Philanthropic Fund (WPF) - # 12767	100 000	-
Received	-	100 000
Deferred to 2018	100 000	(100 000)
Wellspring Philanthropic Fund (WPF) - # 13371	75 000	-
Received	150 000	-
Deferred to 2019	(75 000)	-
The Womanity Foundation	45 582	36 787
Received	50 350	25 641
Deferred to 2017	-	28 495
Deferred to 2018	17 349	(17 349)
Deferred to 2019	(22 118)	-
	2 960 606	2 843 531

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2018 (Continued)

	2018 USD	2017 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>14 835</u>	<u>11 200</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/(deficit) for the year	79 717	(92 193)
Adjusted for :		
Interest received	(106)	(324)
Depreciation	299	-
Decrease in accrued income	(114 467)	51 702
(Decrease)/increase in deferred income	1 903 072	(128 553)
Increase/(decrease) in provision for leave pay	(26 365)	22 465
Net surplus/(deficit) before working capital changes	<u>1 842 150</u>	<u>(146 903)</u>
Working capital changes	(42 404)	126 531
Decrease/(increase) in accounts receivable	<u>15 588</u>	<u>99 002</u>
Increase in accounts payable	<u>(57 991)</u>	<u>27 529</u>
Cash generated from/(utilised in) operations	<u>1 799 746</u>	<u>(20 373)</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 2018

Contents	Page
The supplementary schedules set out on pages 21 to 44 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
Global Advocacy and Policy Strategy	
- Programme Coordination	26
- Defining Internet Universality Indicators	27
Communication and Information Policy Programme	
- Programme Coordination	28
- A Rights based approach to internet policy and governance for the advancement of Economic, social and cultural rights	29
- African School on Internet Governance - (AfriSIG)	30
- Community Access Networks: How to connect the next billion	31
- Connecting the Unconnected - supporting community networks and other community-based connectivity initiatives	32
- 14-2A Surveying internet freedom in Latin America and the Caribbean - (ExLILA project)	33
- Global Information Society Watch	34
- Internet Governance : Middle East and North Africa	35
- Irights for IGF Academy workshop	36
- Networking for freedom online and offline : protecting freedom of information, expression and association on the internet in India, Malaysia and Pakistan - (APC - IMPACT project)	37
- Securing Human Rights online in Africa through a strong and active "African declaration on internet rights and freedoms" Network	38
Women's Rights Programme	
- Programme Coordination	39
- All Women Count	40
- Building EROTICS networks in India, Nepal and Sri Lanka	41
- Expanding Erotics Networks in South Asia	42
- Making a feminist research network	43
- Mapping Gender and the Information Society	44
- TBTT	45

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

MANAGEMENT SYSTEMS - MS

	2018 USD	2017 USD
INCOME	669 494	672 733
Grants	577 253	568 655
The Ford Foundation - Grant # 0170-0160 Received	20 625	27 500
Transfer from GAPS	-	27 500
Swedish International Development Cooperation Received	20 625	-
Transfers to programmes and projects Deferred to 2017	556 628	541 155
Deferred to 2018	2 992 813	1 261 064
Deferred to 2019	(1 021 294)	(783 314)
	-	102 080
	38 675	(38 675)
	(1 453 566)	-
Earned income	92 241	104 078
Administration fees	82 900	63 149
Commissioned services - external	2 617	5 000
Commissioned services - internal	4 000	29 210
Interest	106	324
Members' contributions and sundry	2 618	6 395
EXPENDITURE	641 806	666 212
Administrative expenses	641 806	666 212
Auditors' remuneration	14 835	11 200
Bad debts written off	67	3 732
Bank charges	28 821	25 559
Consultants (HR, legal media, research, technical)	44 301	24 525
Evaluation	31 141	2 700
Fundraising expenses	12 879	213
General expenses	3 677	2 977
Institution strengthening	9 932	26 133
Meetings (staff, executive board and council)	114 394	185 856
Office expenses	18 903	15 979
Postage	1 152	1 111
Provision for leave pay	(6 477)	1 082
Salaries and benefits	354 305	345 233
Staff support fund	2 467	-
Stationery and software	195	622
Telephone and fax	1 057	1 007
Travel (staff)	5 307	5 266
Website	4 848	13 018
SURPLUS FOR THE YEAR	27 688	6 521
TRANSFER (TO) MS SUSTAINABILITY FUND	(25 617)	-
TRANSFER FROM CIPP-IRIGHTS	184	-
BALANCE AT BEGINNING OF YEAR	36 454	29 933
BALANCE AT END OF YEAR	38 710	36 454

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

NETWORK DEVELOPMENT

	2018 USD	2017 USD
INCOME	630 564	351 468
Grants	588 445	315 854
The Ford Foundation - Grant # 0175-0381	64 030	35 970
Received	33 333	66 667
Deferred to 2018	30 697	(30 697)
Swedish International Development Cooperation Agency (Sida) (61070065)	524 415	279 884
Transfer from Management systems - MGMT	529 415	279 884
Deferred to 2019	(5 000)	-
Earned income	42 119	35 614
Administration fees	14 288	10 769
Commissioned services - external	2 500	-
Google - accrued in 2018	2 500	-
Membership dues	25 331	24 845
Received	28 375	24 845
Deferred to 2019	(3 044)	-
EXPENDITURE	630 564	351 468
Bad debts (uncollectable dues)	-	400
Core Activity Fund	33 517	-
Member capacity building	1 890	-
Member Exchange and Travel Fund (METF)	31 362	25 195
Operating expenses - personnel	3 366	2 599
Pass-through grant - Rhizomatica	64 030	35 970
Provision for leave pay	383	16
Regional member meetings	84 666	597
Salaries and benefits	71 582	53 568
Subgranting and member travel (non-DAC)	25 331	-
Subgranting member capacity building	3 617	-
Subgranting monitoring and evaluation	5 175	-
Subgranting to members	305 051	233 123
Travel and events	595	-
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 2018

COMMUNICATIONS

	2018 USD	2017 USD
INCOME	225 122	177 954
Grants	124 259	155 785
Swedish International Development Cooperation Agency (Sida) (61070065) Transfer from MGMT	124 259 124 259	155 785 155 785
Earned income	100 863	22 169
Administration fees	14 301	13 691
Commissioned services - external Received	65 351 59 791	- -
Accrued in 2018	5 560	-
Commissioned services - internal	21 211	8 479
EXPENDITURE	197 427	177 954
Communications	197 427	177 954
Annual Report	1 806	6 292
Consultants (including technical)	540	15 297
Information dissemination and promotion	2 842	1 234
Operating expenses	10 559	2 055
Operating expenses - personnel	6 902	5 516
Personnel	167 464	127 909
Provision for leave pay	(2 899)	2 861
Staff meeting	448	283
Staff training	-	412
Translation and editing	6 164	13 097
Travel (Staff)	3 600	2 999
SURPLUS/(DEFICIT) FOR THE YEAR	27 695	-
TRANSFER (TO) CND SUSTAINABILITY FUND	(27 695)	(2 385)
BALANCE AT BEGINNING OF THE YEAR	-	2 385
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2018

TECHNOLOGY

	2018 USD	2017 USD
INCOME	106 829	117 905
Grants	87 308	77 175
Swedish International Development Cooperation Agency (Sida) (61070065)	87 308	77 175
Transfer from Management Systems - MGMT	87 308	77 175
Earned income	19 521	40 730
Administration fees	14 288	10 053
Collections (fundraisers)	-	2 005
Commissioned services - external	3 500	-
Commissioned services - internal	1 733	14 605
Event income	-	14 067
EXPENDITURE	103 329	117 905
Consultants (including technical)	3 290	584
Disco-tech event	15 985	17 468
Operating expenses - personnel	3 598	3 625
Personnel	61 104	82 695
Provision for leave pay	(522)	(367)
Staff meeting	224	-
Staff training	-	107
Tools, resources and training material development	130	518
Travel (Staff)	7 701	5 049
Website and servers hosting and maintenance	6 728	8 226
Website development	5 090	-
SURPLUS/(DEFICIT) FOR THE YEAR	3 500	-
TRANSFER (TO) CND SUSTAINABILITY FUND	(3 500)	-
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 2018

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

	2018 USD	2017 USD
INCOME	-	161 867
Grants		
The Ford Foundation - Grant # 10150-1190	-	161 867
Deferred to 2017	-	161 867
EXPENDITURE	-	161 867
Consultants	-	9 680
Events	-	48 666
General Support	-	17 574
Information dissemination and promotion	-	13 510
Personnel	-	29 212
Research	-	29 961
Travel	-	13 264
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 2018

GLOBAL ADVOCACY AND POLICY STRATEGY

	2018 USD	2017 USD
INCOME	169 502	179 021
Grants	137 500	135 000
The Ford Foundation - Grant # 0170-0160	116 875	107 500
Received	150 000	107 500
Transfer (to) Management Systems - MGMT	(20 625)	-
Deferred to 2019	(12 500)	-
Swedish International Development Cooperation Agency (Sida) (61070065)	20 625	27 500
Transfer from Management Systems - MGMT	20 625	27 500
Earned income	32 002	44 021
Commissioned services - external	28 092	25 560
Received	53 092	25 560
Deferred to 2019	(25 000)	-
Commissioned services - internal	3 910	16 488
Event income	-	1 973
EXPENDITURE	163 810	162 787
Advocacy travel and events	10 228	22 969
Consultants	26 640	1 500
Forum on Internet Freedom in Africa – 2017	3 228	2 063
Interns and volunteers	-	1 575
Operating expenses	26	13
Operating expenses – personnel	2 250	2 056
Personnel costs	125 205	119 658
Provision for leave pay	(7 697)	10 173
Research	3 481	2 643
Staff meeting	448	137
SURPLUS FOR THE YEAR	5 693	16 234
TRANSFER (TO) GAPS SUSTAINABILITY FUND	(5 693)	(16 234)
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 2018

GLOBAL ADVOCACY AND POLICY STRATEGY

DEFINING INTERNET UNIVERSALITY INDICATORS

	2018 USD	2017 USD
INCOME	70 837	78 938
Grants		
UNESCO		
Contract number: 4500329185	70 837	78 938
Received	47 775	102 000
Deferred to 2018	23 062	(23 062)
EXPENDITURE	70 837	78 938
Desk research; indicator design and development; and report-writing	51 193	30 692
Project planning and management	7 402	14 155
Report production	-	1 533
Website development and online consultation	12 242	32 558
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 2018COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2018 USD	2017 USD
INCOME	183 941	100 768
Grants	143 018	25 008
The Ford Foundation Gant # 0170-160 Received	-	10 000
Institute of International Education - activity 4160IN Received	-	10 000
Swedish International Development Cooperation Agency (Sida) (61070065) Transfer from Management Systems - MGMT	143 018	15 008
	143 018	15 008
	-	-
Earned income	40 922	62 144
Commissioned services - external	33 552	18 265
Facebook (event exhibit)	20 551	-
Accrued in 2018	35 543	-
Deferred to 2019	(14 991)	-
ICANN - 7th African IGF	9 975	-
SMEX Cyrilla Sub-award	955	-
Accrued in 2018	955	-
Other	2 071	18 265
Commissioned services - internal	7 370	43 880
Sundry income	-	13 616
EXPENDITURE	182 869	213 426
Consultants	-	450
Cyrilla	955	-
Global Policy and Advocacy activities	9 093	18 921
Information dissemination and promotions	129	836
ICT Policy Coordination and related activities (IGF and WCIT)	31 093	11 619
Africa	30 526	11 619
Asia	567	-
Operating expenses - personnel	5 387	7 696
Personnel costs	137 395	165 393
Provision for leave pay	(3 584)	1 359
Staff meeting	2 352	840
Travel	49	6 312
SURPLUS/(DEFICIT) FOR THE YEAR	1 071	(112 658)
TRANSFER (TO)/FROM CIPP SUSTAINABILITY FUND	(1 071)	52 372
TRANSFER (TO)/FROM MS SUSTAINABILITY FUND	-	60 286
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2018 USD	2017 USD
INCOME	-	-
Grants		
International Development Research Centre (IDRC)		
Grant number: 107488-001		
Received	-	-
Accrued in 2016	-	50 483 (50 483)
EXPENDITURE	-	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfrISIG)

	2018 USD	2017 USD
INCOME	150 189	56 149
Grants		
Swedish International Development Cooperation Agency (Sida) (61070065)	12 000	-
Transfer from Management Systems - MGMT	12 000	-
Contributions	138 189	56 149
Access Now	25 000	17 000
Afilias	3 500	-
Accrued in 2018	3 500	-
Afrinic	1 000	-
Deutsche Welle Akademie	9 234	-
Received	6 458	-
Accrued in 2018	2 777	-
Facebook	25 932	5 000
Received	-	5 000
Accrued in 2018	30 000	-
Deferred to 2019	(4 068)	-
Google	29 000	11 000
Received	20 000	20 000
Deferred to 2018	9 000	(9 000)
ICANN	5 000	5 000
Internet Society (ISOC)	30 000	5 000
Public Interest Registry	5 000	7 500
Received	7 500	7 500
Deferred to 2019	(2 500)	-
Sundry contributions	4 523	5 649
Received	10 496	16 178
Deferred to 2018	10 530	(10 530)
Deferred to 2019	(16 503)	-
EXPENDITURE	150 189	56 149
Accommodation, meals and conference	50 641	12 998
Administration	13 654	6 239
Communications and materials	2 641	1 738
Consultants and resource people	27 800	10 700
Coordination and logistics	19 400	18 684
Monitoring and evaluation	2 175	-
Travel	33 877	5 790
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2018 USD	2017 USD
INCOME	458 477	126 010
Grants		
International Development Research Centre Grant # 108580-001	429 988	126 010
Received	255 287	250 304
Deferred to 2018	124 294	(124 294)
Accrued in 2018	50 407	-
Earned income		
Commissioned services - external	28 490	-
Fraunhofer Institute for Applied Information Technology (FIT)	2 490	-
Internet Society - ISOC	26 000	-
Received	20 000	-
Accrued in 2018	6 000	-
EXPENDITURE	410 977	126 010
Coordination	123 766	31 665
Consultants – fees and travel	168 044	59 609
Evaluation	6 000	-
Indirect costs	42 548	12 610
Research	25 429	3 191
Staff travel	45 189	18 935
SURPLUS/(DEFICIT) FOR THE YEAR	47 500	-
TRANSFER TO CIPP - GISW	(47 500)	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2018 USD	2017 USD
INCOME	17 788	-
Grants	17 788	
Swedish International Development Cooperation Agency (Sida) (61070065)	17 788	-
Transfer from Management Systems - MGMT	17 788	-
EXPENDITURE	17 788	-
Coordination	13 100	-
Overhead	12 292	-
Personnel	808	-
Objective 2	1 500	-
Personnel	1 500	-
Objective 4	3 188	-
Personnel	3 188	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2018 USD	2017 USD
INCOME	-	-
Grants		
The Open Society Institute (OSI)		
Grant #'OR2014-15056	-	-
Received	-	8 363
Accrued in 2016	-	(8 363)
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
TRANSFER FROM CIPP SUSTAINABILITY FUND	-	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2018 USD	2017 USD
INCOME	30 798	71 007
Grants	30 683	67 988
ISOC	-	8 000
Received	-	8 000
Swedish International Development Cooperation Agency (Sida) (61070065)	30 683	59 988
Transfer from Management Systems - MGMT	30 683	59 988
Contributions	-	3 000
Other income	116	20
EXPENDITURE	78 298	71 007
Book - content	53 300	44 200
Book - production and distribution	10 108	5 268
Book - website, launch and dissemination	4 839	1 558
Coordination	10 051	19 982
(DEFICIT)/SURPLUS FOR THE YEAR	(47 500)	-
TRANSFER FROM CIPP - LocNet	47 500	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

INTERNET GOVERNANCE: MIDDLE EAST AND NORTH AFRICA

	2018 USD	2017 USD
INCOME	-	-
Grants		
Hivos		
Contract number: HO CIM 1006987 and 1011128	-	-
Received	-	9 745
Accrued in 2016	-	(9 745)
EXPENDITURE	-	-
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

IRIGHTS FOR IGF ACADEMY WORKSHOP - JOHANNESBURG 2016

	2018 USD	2017 USD
INCOME	184	49 701
Grants		
iRights.info e.V.	184	49 701
Received	22 309	27 576
Accrued in 2017	(22 125)	22 125
EXPENDITURE	-	49 701
Salaries and benefits	-	21 514
Travel	-	28 187
SURPLUS/(DEFICIT) FOR THE YEAR	184	-
TRANSFER TO MNGT	(184)	-
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 2018

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)

	2018 USD	2017 USD
INCOME	7 399	423 510
Grants	-	412 908
European Union		
Contract number: EIDHR/2013/321903		315 172
Deferred to 2017	-	216 773
Accrued in 2017	(98 399)	98 399
Accrued in 2018	98 399	-
Swedish International Development Cooperation		
Agency (Sida) (61070065)	-	97 737
Transferred from MGMT	-	47 737
Transferred from Management systems	-	50 000
Earned income		
Commissioned services - Internet Policy Observatory	7 399	10 601
Received	10 500	7 500
Accrued in 2017	(3 101)	3 101
EXPENDITURE	7 399	423 510
Administrative costs	-	25 661
Costs	-	1 089
Visas for regional and international meetings	-	1 089
Decriminalisation of expression online in		
Cambodia and Thailand	7 399	10 601
Equipment and supplies	-	252
Human Resources	-	220 499
Salaries - country	-	102 084
Salaries - APC	-	76 268
Per diems	-	42 147
Local office	-	1 608
Other costs	-	122 949
Consultants	-	14 991
Expenditure verification	-	9 000
Publications	-	27 354
Studies, research	-	52 604
Translations	-	1 367
Venue hire	-	9 244
Visibility actions - materials and refreshments	-	8 389
Travel	-	59 453
International travel	-	36 395
Local transportation	-	23 058
Less : Ineligible expenses from Year 1	-	(18 603)
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 2018

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2018 USD	2017 USD
INCOME	10 814	-
Grants	10 814	-
United States Dept of State : Federal Assistance Award Number SLMAQM18GR2115 Accrued in 2018	10 814 10 814	- -
EXPENDITURE	10 814	-
Contractual	1 710	-
Other direct costs	225	-
Personnel	7 419	-
Travel	1 460	-
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 2018

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2018 USD	2017 USD
INCOME	584 066	522 195
Grants	406 589	251 834
Anonymous donor via Fidelity Charitable	-	100 000
Deferred to 2016	-	100 000
The Ford Foundation - Grant # 0170-0160	-	5 000
Received	-	5 000
Global Fund for Women (pass-through for WhoseKnowledge)	45 000	-
Received	45 000	-
Mama Cash	20 000	91 979
Received	-	111 979
Deferred to 2018	20 000	(20 000)
The Oak Foundation - discretionary grant	75 000	5 000
Received	150 000	5 000
Deferred to 2019	(75 000)	-
Swedish International Development Cooperation Agency (Sida) (61070065)	91 589	49 855
Transferred from Management systems - MGMT	56 199	85 245
Deferred to 2018	35 390	(35 390)
Wellspring Philanthropic Fund (WPF) - # 12767	100 000	-
Received	-	100 000
Deferred to 2019	100 000	(100 000)
Wellspring Philanthropic Fund (WPF) - # 13371	75 000	-
Received	150 000	-
Deferred to 2019	(75 000)	-
Earned income	177 477	270 361
Commissioned services - external	60 750	17 550
Received	40 750	37 550
Deferred to 2018	20 000	(20 000)
Commissioned services - internal	115 077	199 255
Event income	650	52 324
Astrea	-	10 000
AWID	-	5 690
CREA	-	10 000
Frida	-	14 980
UAFWHR	-	8 386
Various	650	3 268
Sundry and sales	1 000	1 233
EXPENDITURE	571 607	524 485
Consultants and related expenses	74 006	3 745
Feminism & Technology: Politics & Safety	-	42 211
Gender-based Violence - advocacy	12 357	15 000
Information dissemination and distribution	1 438	924
Making a Feminist Internet	-	115 692
Operating expenses	12 686	410
Personnel costs	362 920	316 063
Personnel expenses	14 651	13 345
Provision for leave pay	(5 569)	7 340
Research and publications	6 725	7 105
Small grants for capacity building and campaigning	3 000	-
Staff meeting	16 602	-
Take Back The Tech Camp	25 808	-
Tools, resources and training material development	4 105	-
Translation	157	272
Travel and staff meetings	42 722	2 379
SURPLUS/(DEFICIT) FOR THE YEAR	12 458	(2 290)
TRANSFER FROM PROJECTS	1 428	-
TRANSFER (TO)/FROM WRP SUSTAINABILITY FUNDS	(13 886)	2 290
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 2018

WOMEN'S RIGHTS PROGRAMME

ALL WOMENT COUNT (FLOW)

A Global South Alliance to prevent violence against ALL women

	2018 USD	2017 USD
INCOME	149 427	86 173
Grants	149 427	86 173
Creating Resources for Empowerment in Action – CREA Received	149 427	86 173
Deferred to 2018	210 080	135 319
Deferred to 2019	49 146	(49 146)
	(109 799)	-
EXPENDITURE	149 427	86 173
Coordination	34 494	37 860
Monitoring and evaluation	7 800	-
Supporting content production through structure knowledge and capacity building activities	55 258	31 516
Take Back The Tech! Initiative	51 875	16 797
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 2018

WOMEN'S RIGHTS PROGRAMME

BUILDING EROTICS NETWORKS IN INDIA, NEPAL AND SRI LANKA

	2018 USD	2017 USD
INCOME	50 758	189 877
Grants	50 758	189 877
Mannion Daniels LTD for Amplify Change Received	50 758	189 877
Accrued in 2016	-	304 398
Deferred to 2018	-	(44 700)
Refunded to donor	69 821 (19 063)	(69 821) -
EXPENDITURE	49 330	189 877
Capacity Building and Support	-	34 598
Coordination	37 841	53 607
Enhancing Communication and Strengthening Advocacy	-	31 262
Information dissemination and distribution	3 716	23 897
Meeting	3 142	30 677
Research	4 631	15 836
SURPLUS/(DEFICIT) FOR THE YEAR	1 428	-
TRANSFER TO WRP COORDINATION	(1 428)	-
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 2018

WOMEN'S RIGHTS PROGRAMME

EXPANDING EROTICS NETWORKS IN SOUTH ASIA

	2018 USD	2017 USD
INCOME	16 718	-
Grants	16 718	-
Mannion Daniels LTD for Amplify Change Agreement Number: 8S5D-CLTC-JR Received	16 718	-
Deferred to 2019	142 132 (125 414)	-
EXPENDITURE	16 718	-
Capacity Building	1 022	-
Network Building	13 744	-
Policy Advocacy	1 097	-
Research	855	-
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 2018

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2018 USD	2017 USD
INCOME	39 336	-
Grants		
International Development Research Centre Grant # 108598-001 Received	39 336 174 551	- -
Deferred to 2019	(135 215)	-
EXPENDITURE	39 336	-
Consultants	2 250	-
Coordination	30 300	-
Indirect costs	2 744	-
Staff travel	4 041	-
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 2018

WOMEN'S RIGHTS PROGRAMME

MAPPING GENDER AND THE INFORMATION SOCIETY

	2018 USD	2017 USD
INCOME	22 120	103 971
Grants		
International Development Research Centre Grant # 108435-001	22 120	103 971
Received	6 561	43 278
Deferred to 2017	-	76 251
Deferred to 2018	15 558	(15 558)
EXPENDITURE	22 120	103 971
Coordination	2 058	16 600
Consultants	-	10 500
Indirect costs	-	9 452
Research	19 079	59 254
Staff travel	983	8 166
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 2018

WOMEN'S RIGHTS PROGRAMME

TAKE BACK THE TECH (TBTT)

	2018 USD	2017 USD
INCOME	45 582	36 787
Grants	45 582	36 787
The Womanity Foundation	45 582	36 787
Received	50 350	25 641
Deferred to 2017	-	28 495
Deferred to 2018	17 349	(17 349)
Deferred to 2019	(22 118)	-
EXPENDITURE	45 582	36 787
Administration	2 982	2 382
Coordination	16 558	14 775
Digital and physical safety	7 155	2 094
Evaluation	-	1 891
Localisation process	9 909	5 056
TBTT conversion and campaigns	8 977	7 461
10th Anniversary	-	3 129
SURPLUS/(DEFICIT) FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-