

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2014**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**EXECUTIVE BOARD'S RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

The board is required by the Association's Bylaws, to maintain adequate accounting records and is 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 board 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 board 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 board is 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 board have reviewed the Association's cash flow forecast for the year to 31st December 2015 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 is primarily responsible for the financial affairs of the Association, it is supported by the Association's external auditors.

The external auditors are responsible for independently reviewing and reporting on the Association's annual financial statements. The annual financial statements have been examined by the Association's external auditors and their report is presented on pages 2 and 3.

The annual financial statements set out on pages 4 to 37, were approved by the board on the 30th June 2015 and were signed on its behalf by:



Anriette Esterhuysen
Executive director

INDEPENDENT AUDITOR'S REPORT

TO THE EXECUTIVE BOARD

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Report on the financial statements

We have audited the accompanying financial statements of the Association for Progressive Communications which comprise the executive board's report, statement of financial position as at 31 December 2014, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes set out on pages 4 to 18.

The Executive board's responsibility for the financial statements

The association's executive board is responsible for the preparation and the fair presentation of these financial statements in accordance with its accounting policies. This responsibility includes : designing implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Unqualified Opinion

In our opinion, these financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communications as at 31 December 2014, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Emphasis of Matter

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

1. As is explained in note 12 to the financial statements, the association needs ongoing donor support if it is to continue operations. These financial statements have been prepared on the basis of accounting practices applicable to a going concern which assumes that the association will generate sufficient funds by way of grants from donors to continue funding its activities in the ensuing year. Accordingly they do not include any adjustments, relating to the recoverability and classification of assets or to the amounts and classification of liabilities, that would be necessary if the association were unable to continue as a going concern.

Supplementary information

The supplementary schedules set out on pages 19 to 37 do not form part of the annual financial statements and are presented as additional information. We have not audited these schedules and accordingly we do not express an opinion on them.



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

Johannesburg
27 July 2015

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

REPORT OF THE EXECUTIVE BOARD FOR THE YEAR ENDED 31 DECEMBER 2014

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2014.

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. (2013 - USD Nil).

Post financial position events

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

Executive Board of the Association

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

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

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

Andrew Garton, Australia/Indonesia (Secretary)
Graciela Selaimen, Brazil
Shahzad Ahmad, Pakistan

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2014

	Note	2014 USD	2013 USD
ASSETS		2 013 747	2 038 700
Non current assets		2	2
Equipment	2	2	2
Current assets		2 013 745	2 038 698
Accounts receivable	3	251 399	113 709
Accrued income	4	50 000	7 800
Cash and cash equivalents	5	1 712 346	1 917 189
TOTAL ASSETS		2 013 747	2 038 700
RESERVES AND LIABILITIES		2 013 747	2 038 700
Reserves and sustainability funds		843 821	831 037
WRP sustainability fund		393 048	379 235
CIPP sustainability fund		108 269	107 394
CND sustainability fund		21 899	21 899
MS sustainability fund		160 607	160 607
General fund		159 998	161 902
Current liabilities		1 169 926	1 207 663
Accounts payable	6	55 293	35 465
Deferred income	7	1 114 633	1 172 198
TOTAL RESERVES AND LIABILITIES		2 013 747	2 038 700

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2014

	Note	2014 USD	2013 USD
INCOME		3 439 097	2 292 224
Grants	8	3 017 414	2 002 749
Management Systems - MS		532 947	323 986
Communications and Information Policy Programme - CIPP		1 038 185	510 512
Communications and Network Development Unit - CND		254 888	96 217
Women's Rights Programme - WRP		1 191 394	1 031 974
DFID - BCO - Partnership Agreement		-	40 060
		421 683	289 475
Earned income		390 530	260 576
Commissioned services		8 722	8 464
Management Systems - MS		365 973	241 712
Communications and Information Policy Programme - CIPP		3 922	2 000
Communications and Network Development Unit - CND		11 913	8 400
Women's Rights Programme - WRP		481	490
Interest		27 507	13 917
Membership fees		3 165	14 492
Sales and sundry			
		3 426 313	2 199 334
EXPENDITURE			
Accounting, human resources and other fees		10 674	12 006
Auditor's remuneration	9	14 900	14 565
Bank charges		25 160	17 994
Conference attendance and exhibitions		-	820
Depreciation	2	-	344
Evaluation		2 400	4 200
Fundraising expenses		-	1 824
General expenses		4 459	5 592
Meetings (staff and executive board and council)		179 530	30 072
Office expenses		14 217	17 003
Programme and project expenses		2 749 067	1 699 444
Postage		950	1 395
Personnel costs		416 445	385 594
Recruitment costs		2 500	-
Telephone and fax		1 048	1 166
Travel, accommodation and per diems		1 151	4 378
Website (includes re - design)		3 812	2 937
		12 784	92 890
SURPLUS FOR THE YEAR			

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2014

	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 2012	369 414	83 970	21 635	101 226	-	161 902	738 147
Surplus for the year	-	-	-	-	76 282	16 608	92 890
Transfer to sustainability funds	9 821	23 424	264	59 381	(76 282)	(16 608)	-
Balance at 31 December 2013	379 235	107 394	21 899	160 607	-	161 902	831 037
Surplus/(deficit) for the year	-	-	-	-	14 573	(1 789)	12 784
Transfer to sustainability funds	13 813	875	-	-	(14 688)	-	-
Transfer (from) general fund	-	-	-	-	115	(115)	-
Balance at 31 December 2014	393 048	108 269	21 899	160 607	-	159 998	843 821

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2014

	Note	2014 USD	2013 USD
Cash flows from operating activities			
Cash received from donors		3 258 726	2 377 303
Cash paid to providers and grantees		(3 464 050)	(1 766 616)
Cash (utilised in)/generated from operations	11	(205 324)	610 687
Interest received		481	490
Net cash (outflow)/inflow from operating activities		(204 843)	611 177
Cash flows (utilised in) investing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(204 843)	611 177
Cash and cash equivalents at beginning of year		1 917 189	1 306 012
Cash and cash equivalents at end of year	5	1 712 346	1 917 189

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014

1. ACCOUNTING POLICIES

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

1.1 Accounting convention

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

1.2 Equipment

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

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

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

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

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

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

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

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments****Measurement**

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

Cash and cash equivalents

Cash and cash equivalents are measured at fair value.

Accounts receivable

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

Accounts payable

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

1.4 Impairment

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

1.5 Provisions

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

1.6 Income recognition

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

1.7 Interest income

Interest is brought to account as and when received.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.8 Expenditure**

Expenditure is accounted for on the accrual basis of accounting.

1.9 Project accounting and expense allocation

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

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

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

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

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

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)

2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2014			
Net book value - 1/1/2014	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 - 31/12/2014	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)
31 December 2013			
Net book value - 1/1/2013	345	1	346
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 125)	(2 134)	(21 259)
Depreciation for the year	(344)	-	(344)
Net book value - 31/12/2013	1	1	2
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 469)	(2 134)	(21 603)

	2014 USD	2013 USD
3. ACCOUNTS RECEIVABLE		
Debtors	172 395	77 302
Prepaid expenses	73 164	27 112
Sundry debtors	5 840	9 295
	251 399	113 709

4. ACCRUED INCOME

Accrued grant income	10 000	7 800
Hivos (HO CIM 1002820)	10 000	-
Spider (grant #: SU 323 69 0055-12)	-	7 800
Accrued contract income	40 000	-
Google	40 000	-
	50 000	7 800

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)

	2014 USD	2013 USD
5. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	1 176 939	1 382 983
Bank of the West - Money market account	534 152	533 671
Petty cash	1 255	535
	<u>1 712 346</u>	<u>1 917 189</u>
6. ACCOUNTS PAYABLE		
Accruals	55 293	35 465
Sundry payables	-	-
	<u>55 293</u>	<u>35 465</u>
7. DEFERRED INCOME		
Deferred grant income	1 040 459	1 143 876
Africa Technology and Transparency (ATTI)	-	2 529
European Union - EIDHR/2013/321903	257 918	-
The Ford Foundation - 0140-1023	536 405	-
The Ford Foundation - 1120-2367	-	265 790
Hivos - HO CIM 1006987	9 764	-
International Development Research Centre	74 194	116 406
Netherlands Ministry of Foreign Affairs (DGIS)	76 695	246 179
ZA/238-APC/2 - Additional grant	2 801	56 021
Activity no. 23598	73 894	190 158
Open Society Institute - OR2014-15056	38 192	-
Open Society Institute - OR2014-17247	28 836	-
Open Society Institute - 20034687	-	6 511
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 5403032601)	18 455	409 200
Management systems	-	58 000
CIPP Coordination	-	216 000
Communications and Network Development Unit	-	90 600
WRP Coordination	18 455	44 600
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 5403017801)	-	44 738
The Foundation Open Society Institute (FOSI)	-	52 523
Deferred contract income	74 174	28 322
Google	74 174	28 322
	<u>1 114 633</u>	<u>1 172 198</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)2014
USD2013
USD

8. GRANTS

Management systems - MGMT**532 947****323 986**

Hivos (HO CIM 1006584)	50 476	65 450
Received	50 476	65 450
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	482 471	258 536
Received	407 400	316 536
Deferred to 2014	58 000	(58 000)
Transferred from Women's Rights Programme	17 071	-

**Communications and Information Policy
Programme - CIPP****385 149****123 498**

Alternatives	41 660	-
Received	41 660	-
European Union - EIDHR/2013/321903	106 245	-
Received	364 163	-
Deferred to 2015	(257 918)	-
Hivos (HO CIM 1009202)	81 912	-
Received	81 912	-
Hivos (HO CIM 1006584)	25 238	21 816
Received	25 238	21 816
Hivos (HO CIM 1006226)	6 010	84 190
Received	6 010	84 190
Hivos (HO CIM 1006987)	13 552	16 588
Received	23 316	16 588
Deferred to 2015	(9 764)	-
Hivos (WW235I01)	-	-
Received	-	80 000
Accrued in 2012	-	(80 000)
International Development Research Centre (IDRC) - 107488-001	107 574	904
Received	65 362	117 310
Deferred to 2014	116 406	(116 406)
Deferred to 2015	(74 194)	-
Open Society Institute - # OR2014-15056	1 808	-
Received	40 000	-
Deferred to 2015	(38 192)	-
Open Society Institute # OR2014-17247	1 150	-
Received	29 986	-
Deferred to 2015	(28 836)	-

BALANCE CARRIED FORWARD**918 096****447 484**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)

	2014 USD	2013 USD
8. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	918 096	447 484
Communications and Information Policy Programme - CIPP (Continued)	1 038 185	510 512
Open Society Institute - 20034687	6 511	85 232
Received	-	75 000
Deferred to 2013	-	16 743
Deferred to 2014	6 511	(6 511)
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	580 407	254 000
Received	329 436	470 000
Deferred to 2014	216 000	(216 000)
Transferred from Women's Rights Programme	34 971	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403017801)	-	5 575
Deferred to 2013	-	50 313
Deferred to 2014	44 738	(44 738)
Refunded to donor	(44 738)	-
The Ford Foundation - # 0140-1023	13 595	-
Received	550 000	-
Deferred to 2015	(536 405)	-
The Foundation Open Society Institute (FOSI) - OR2012-23113	52 523	19 447
Received	-	71 970
Deferred to 2014	52 523	(52 523)
UNESCO - 0000300774	-	7 500
Received	-	7 500
World Association for Christian Communication - 1909	-	15 260
Received	-	9 800
Deferred to 2013	-	5 460
Communications and Network Development Unit - CND	254 888	96 217
Hivos (HO CIM 1006584)	25 238	21 817
Received	25 238	21 817
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	229 650	74 400
Received	93 280	165 000
Deferred to 2014	90 600	(90 600)
Transferred from Women's Rights Programme	45 770	-
BALANCE CARRIED FORWARD	1 826 020	930 715

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)

	2014 USD	2013 USD
8. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 826 020	930 715
Women's Rights Programme - WRP	1 191 394	1 031 974
Africa Technology and Transparency (ATTI) (ATTI) - 2011/02/SA/ATTI/02-001	2 529	36 621
Deferred to 2013	-	39 150
Deferred to 2014	2 529	(2 529)
Hivos (HO CIM 1006584)	25 238	21 817
Received	25 238	21 817
Hivos (HO CIM 1002820)	40 000	60 000
Received	30 000	-
Accrued in 2014	10 000	-
Deferred to 2013	-	60 000
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	104 523	-
Received	51 303	56 021
Deferred to 2014	56 021	(56 021)
Deferred to 2015	(2 801)	-
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity - # 23598	750 932	702 053
Received	634 668	646 852
Deferred to 2013	-	245 359
Deferred to 2014	190 158	(190 158)
Deferred to 2015	(73 894)	-
Spider (grant #: SU 323 69 0055-12)	(115)	39 710
Received	7 685	-
Deferred to 2013	-	31 910
Accrued in 2013	(7 800)	7 800
Swedish International Development Cooperation Agency - Sida (Contribution no. 5403032601)	2 497	10 400
Received	74 164	55 000
Deferred to 2014	44 600	(44 600)
Transferred to other programmes	(97 812)	-
Management systems	(17 071)	-
Communications and Information Policy	(34 971)	-
Communications and Network Development	(45 770)	-
Deferred to 2015	(18 455)	-
The Ford Foundation - Grant # 1120-2367	265 790	161 373
Received	-	260 000
Deferred to 2013	-	167 163
Deferred to 2014	265 790	(265 790)
BCO Programme Support and Coordination - BCO	-	40 060
Department for International Development (DFID) Coordination - (DFID) #AG3875	-	40 060
Deferred to 2013	-	40 060
	3 017 414	2 002 749

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)

	2014 USD	2013 USD
9. AUDITOR'S REMUNERATION		
Audit fee	<u>14 900</u>	<u>14 565</u>

10. 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.

11. CASH (UTILISED IN)/GENERATED FROM OPERATIONS

Surplus for the year	12 784	92 890
Adjusted for :		
(Increase)/decrease in accrued income	(2 200)	72 200
(Decrease)/increase in deferred income	(57 565)	486 405
Interest received	(481)	(490)
Depreciation	-	344
Net (deficit)/surplus before working capital changes	<u>(47 462)</u>	<u>651 349</u>
Working capital changes	(157 862)	(40 662)
(Increase)/decrease in accounts receivable	<u>(177 690)</u>	<u>13 369</u>
Increase/(decrease in accounts payable)	<u>19 828</u>	<u>(54 031)</u>
Cash (utilised in)/generated from operations	<u>(205 324)</u>	<u>610 687</u>

12. GOING CONCERN

The existence of the association is dependent on the continued support of its donors, by way of grants. Should the grants be withdrawn it is highly unlikely that the association will be able to continue as a going concern. Donors have agreed to continue supporting the association in 2014. The Association has core grant support from Hivos and Sida beyond the 2014 year.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2014 (Continued)****13. FINANCIAL RISK****13.1 Currency risk**

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

13.2 Interest rate risk

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

13.3 Liquidity risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES
FOR THE YEAR ENDED 31 DECEMBER 2014

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2014

MANAGEMENT SYSTEMS - MS

	2014 USD	2013 USD
INCOME	675 457	518 873
Grants	532 947	323 986
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	50 476 50 476	65 450 65 450
Swedish International Development Cooperation Received	482 471 407 400	258 536 316 536
Deferred to 2014	58 000	(58 000)
Transferred from WRP programme	17 071	-
Earned income	142 510	194 887
Administration fees	102 599	152 140
Commissioned services - external	8 722	8 464
Commissioned services - internal	23 476	27 704
Contributions to council meeting costs	7 232	-
Interest	481	490
Sales and sundry	-	6 089
EXPENDITURE	677 246	502 265
Administrative expenses	677 246	499 890
Auditors' remuneration	14 900	14 565
Bank charges	25 160	17 994
Consultants (HR, legal media, research, technical)	10 674	12 006
Depreciation	-	344
Evaluation	2 400	4 200
Fundraising expenses	-	1 824
General expenses	1 718	2 757
Meetings (staff, executive board and council)	179 530	30 072
Office expenses	14 217	17 003
Postage	950	1 395
Recruitment costs	2 500	-
Salaries and benefits	416 445	385 594
Staff training	-	820
Stationery and software	2 741	2 835
Telephone and fax	1 048	1 166
Travel (staff)	1 151	4 378
Website	3 812	2 937
Project expenses	-	2 375
Wide Web Foundation	-	2 375
(DEFICIT)/SURPLUS FOR THE YEAR	(1 789)	16 608
TRANSFER TO WRP - Project	(115)	-
TRANSFER (TO) MS SUSTAINABILITY FUND	-	(16 608)
BALANCE AT BEGINNING OF YEAR	161 902	161 902
BALANCE AT END OF YEAR	159 998	161 902

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2014COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2014 USD	2013 USD
INCOME	1 024 127	722 213
Grants	520 252	400 396
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)	25 238	21 817
Received	25 238	21 817
Hivos (Internet Gov. in Middle East and North Africa HO CIM 10066987)	-	16 588
Received	-	16 588
Open Society Institute - 20034687	6 511	85 231
Received	-	74 999
Deferred to 2013	-	16 743
Deferred to 2014	6 511	(6 511)
Swedish International Development Cooperation Agency (Sida) (5403032601)	488 503	254 000
Received	329 436	470 000
Deferred to 2014	216 000	(216 000)
Transferred from WRP programme	34 971	-
Transferred to Global Information Society Watch	(91 904)	-
UNESCO - Kictanet	-	7 500
Received	-	7 500
World Association for Christian Communication	-	15 260
Received	-	9 800
Deferred to 2013	-	5 460
Earned income	502 107	321 817
Commissioned services - internal	136 134	80 105
Commissioned services - external	365 973	241 712
Received	371 826	240 399
Accrued in 2014	40 000	-
Deferred to 2013	-	29 635
Deferred to 2014	28 322	(28 322)
Deferred to 2015	(74 175)	-
Sundry income	1 768	-
EXPENDITURE	993 973	690 456
Consultants	10 027	6 115
Design and Implementation of a Digital Switchover in Cameroon	-	117 369
Freedom of Expression and Human Rights (Access), and Freedom of Expression, Children's Rights and Internet - workshops	41 581	-
Global Policy and Advocacy activities	113 785	55 772
Information dissemination and promotions	2 552	1 245
ICT Policy Coordination and related activities (IGF and WCIT)	264 121	206 198
Africa	16 045	93 014
African IGF School	168 303	90 304
Internet Intermediaries in Africa	34 212	22 880
Regional Meetings for African Union Declaration on Internet Freedom	45 561	-
Kictanet	-	7 500
Latin America and the Caribbean	12 796	21 804
Operating expenses	-	39 002
Operating expenses - personnel	11 496	7 681
Personnel costs	318 982	187 652
Promoting Internet Freedom by Empowering Civil Society in the Global South - South Africa	4 993	-
Research on infrastructure sharing policies	90 775	-
Sexual Rights; capacity building, advocacy and research	103 218	-
Staff meeting	14 146	-
Television White Spaces Spectrum Workshop	-	14 977
The Status of Critical Communications Rights 10 Years after WSIS	-	15 320
Travel	5 501	9 821
SURPLUS FOR THE YEAR	30 154	31 757
TRANSFER (TO) CIPP PROJECTS	-	(8 333)
TRANSFER (TO) CIPP SUSTAINABILITY FUND	(875)	(23 424)
TRANSFER (TO) WRP PROJECT - ERoTICS	(29 279)	-
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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2014 USD	2013 USD
INCOME	107 575	904
Grants		
International Development Research Centre (IDRC) Grant number: 107488-001	107 575	904
Received	65 363	117 310
Deferred to 2014	116 406	(116 406)
Deferred to 2015	(74 194)	-
EXPENDITURE	107 575	904
Administration fees	11 512	104
Consultants	6 876	-
International travel (staff)	36 273	-
Personnel	39 674	800
Research expenses	13 240	-
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

14-11 DIGITAL MEDIA POLICY IN LATIN AMERICA

	2014 USD	2013 USD
INCOME	1 150	-
Grants		
The Open Society Institute (OSI)		
Grant #OR2014-17247	1 150	-
Received	29 986	-
Deferred to 2015	(28 836)	-
EXPENDITURE	1 150	-
Administration fees	105	-
Coordination	1 045	-
SURPLUS FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

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

	2014 USD	2013 USD
INCOME	52 523	19 447
Grants		
The Foundation Open Society Institute (FOSI)		
Received	52 523	19 447
Deferred to 2014	-	71 970
	52 523	(52 523)
EXPENDITURE	52 523	19 447
Administration fees	4 704	1 768
Advocacy	7 819	4 679
Country Activities	40 000	13 000
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

14-11 DIGITAL MEDIA POLICY IN LATIN AMERICA

	2014 USD	2013 USD
INCOME	1 150	-
Grants		
The Open Society Institute (OSI) Grant #OR2014-17247	1 150	-
Received	29 986	-
Deferred to 2015	(28 836)	-
EXPENDITURE	1 150	-
Administration fees	105	-
Coordination	1 045	-
SURPLUS FOR THE YEAR	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

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

	2014 USD	2013 USD
INCOME	52 523	19 447
Grants		
The Foundation Open Society Institute (FOSI)	52 523	19 447
Received	-	71 970
Deferred to 2014	52 523	(52 523)
EXPENDITURE	52 523	19 447
Administration fees	4 704	1 768
Advocacy	7 819	4 679
Country Activities	40 000	13 000
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2014 USD	2013 USD
INCOME	179 863	85 290
Grants	179 826	84 190
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	-	84 190
Hivos (HO CIM 1009202 and 1006226) Received	87 922	-
Hivos (WW235101) Received	-	-
Accrued in 2013	-	80 000 (80 000)
Swedish International Development Cooperation Agency (Sida) (5403032601) Transferred from CIPP coordination	91 904	-
	37	1 100
Other income		
EXPENDITURE	179 863	148 623
Administration fees	7 912	9 396
Book - content	88 131	84 263
Book - production and distribution	9 635	14 932
Book - website, launch and dissemination	51 313	1 052
Coordination	22 872	24 000
Evaluation	-	2 500
Networking/advocacy and capacity building	-	12 480
SURPLUS/(DEFICIT) FOR THE YEAR	-	(63 333)
TRANSFER FROM WRP - FLOW	-	55 000
TRANSFER FROM CIPP COORDINATION	-	8 333
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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

INTERNET GOVERNANCE: MIDDLE EAST AND NORTH AFRICA

	2014 USD	2013 USD
INCOME	55 212	-
Grants		
Hivos		
Contract number: HO CIM 1006987	13 552	-
Received	23 316	-
Deferred to 2015	(9 764)	-
Alternatives		
Contract reference: EIDHR/2013/321425	41 660	-
Received	41 660	-
EXPENDITURE	55 212	-
Coordination	45 550	-
Operating expenses	1 332	-
Research	5 380	-
Trainer	960	-
Travel	1 990	-
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

INTERNET RIGHTS ARE HUMAN RIGHTS

	2014 USD	2013 USD
INCOME	-	5 575
Grants		
Swedish International Development Cooperation Agency (Sida) (Contribution no. 5403017801)	-	5 575
Deferred to 2013	-	50 313
Deferred to 2014	44 738	(44 738)
Refunded to donor	(44 738)	-
EXPENDITURE	-	5 575
Audit fees	-	5 575
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2014 USD	2013 USD
INCOME	13 595	-
Grants		
The Ford Foundation		
Grant # 0140-1023	13 595	-
Received	550 000	-
Deferred to 2015	(536 405)	-
EXPENDITURE	13 595	-
Administration and core support	1 920	-
Salaries and benefits	11 675	-
SURPLUS 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 2014

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)

	2014 USD	2013 USD
INCOME	106 244	-
Grants		
European Union		
Contract number: EIDHR/2013/321903	106 244	-
Received	364 162	-
Deferred to 2015	(257 918)	-
EXPENDITURE	106 244	-
Administrative costs	6 950	-
Costs	476	-
Visas for regional and international meetings	476	-
Equipment and supplies	782	-
Human Resources	78 279	-
Salaries - country	33 524	-
Salaries - APC	30 827	-
Per diems	13 928	-
Other costs	4 397	-
Publications	49	-
Studies, research	3 653	-
Visibility actions - materials and refreshments	695	-
Travel	15 360	-
International travel	13 480	-
Local transportation	1 880	-
SURPLUS 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 2014

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2014 USD	2013 USD
INCOME	1 808	-
Grants		
The Open Society Institute (OSI)		
Grant #OR2014-15056	1 808	-
Received	40 000	-
Deferred to 2015	(38 192)	-
EXPENDITURE	1 808	-
Administration	208	-
Coordination	1 500	-
Office and communication costs	100	-
SURPLUS 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 2014

COMMUNICATIONS AND NETWORK DEVELOPMENT UNIT

	2014 USD	2013 USD
INCOME	348 974	216 745
Grants	254 888	96 217
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	25 238	21 817
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	229 650	74 400
Deferred to 2014	93 280	165 000
Transferred from WRP programme	90 600	(90 600)
	45 770	-
Earned income	73 811	104 611
Administration fees	52 852	78 375
Commissioned services - internal	17 037	24 236
Commissioned services - external	1 072	2 000
Event income	2 850	-
Membership dues	20 275	13 917
Travel subsidies and sundry income	-	2 000
EXPENDITURE	348 974	216 481
Communications	274 708	205 157
Annual Report	10 793	4 887
Bad debts (uncollectable dues)	800	-
Consultants (including technical)	4 076	2 036
Information dissemination and promotion	4 615	2 240
Operating expenses	822	7 828
Operating expenses - personnel	8 761	6 307
Personnel	208 122	160 820
Staff meeting	8 284	-
Staff training	2 382	1 862
Tools, resources and training material development	265	4 512
Translation and editing	3 641	2 248
Travel (Staff)	15 305	5 462
Website and servers hosting and maintenance	6 842	6 955
Network Development	74 266	11 324
Chris Nicol FLOSS Prize	7 741	-
Member Exchange and Travel Fund (METF)	32 968	10 601
Strategic Travel fund	-	723
Opt - Out event	33 557	-
SURPLUS FOR THE YEAR	-	264
TRANSFER (TO) CND SUSTAINABILITY FUND	-	(264)
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 2014

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2014 USD	2013 USD
INCOME	328 091	285 946
Grants	27 735	32 217
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	25 238	21 817
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	2 497	10 400
Deferred to 2014	74 164	55 000
Transferred to other programmes	44 600	(44 600)
Management systems	(97 812)	-
Communications and Information Policy	(17 071)	-
Communications and Network Development	(34 971)	-
Deferred to 2015	(45 770)	-
	(18 455)	-
	300 356	253 729
Earned income	287 083	243 439
Commissioned services - internal	11 913	8 400
Commissioned services - external	1 360	1 890
Sundry and sales		
EXPENDITURE	299 192	274 494
Consultancy expenses	635	350
Information dissemination and distribution	516	656
Operating expenses	547	35 895
Personnel costs	267 094	227 366
Personnel expenses	12 376	10 227
Staff meeting	14 906	-
Translation	302	-
Travel and staff meetings	2 816	-
SURPLUS FOR THE YEAR	28 899	11 452
TRANSFER (TO) PROJECTS	(15 086)	(1 631)
TRANSFER (TO)/FROM WRP SUSTAINABILITY FUNDS	(13 813)	(9 821)
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 2014

WOMEN'S RIGHTS PROGRAMME

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

	2014 USD	2013 USD
INCOME	265 790	161 373
Grants	265 790	161 373
The Ford Foundation - Grant # 1120-2367	265 790	161 373
Received	-	260 000
Deferred to 2013	-	167 163
Deferred to 2014	265 790	(265 790)
EXPENDITURE	295 069	161 373
Consultants	27 734	675
Core expenses	31 488	21 778
Country activities	25 187	41 085
Information dissemination and promotion and translation	24 791	8 310
Personnel	60 140	57 995
Research	6 000	8 388
Training and strategy meeting	102 895	8 988
Travel and meetings	16 834	14 154
(DEFICIT)/SURPLUS FOR THE YEAR	(29 279)	-
TRANSFER FROM CIPP PROGRAMME COORDINATION	29 279	-
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 2014

WOMEN'S RIGHTS PROGRAMME

HOLDING GOVERNMENT ACCOUNTABLE FOR COMBATING
GENDER-BASED VIOLENCE IN CAMBODIA

	2014 USD	2013 USD
INCOME	(115)	39 710
Grants	(115)	39 710
Spider (grant #: SU 323 69 0055-12)	(115)	39 710
Received	7 685	-
Deferred to 2013	-	31 910
Accrued in 2013	(7 800)	7 800
EXPENDITURE	-	41 341
Administration (salaries, overhead and office communication)	-	15 529
Audit fees	-	3 000
Documentation and communication	-	7 480
Monitoring and evaluation	-	5 340
Training	-	9 898
Travel	-	94
(DEFICIT) FOR THE YEAR	(115)	(1 631)
TRANSFER FROM MANAGEMENT SYSTEMS	115	-
TRANSFER FROM WRP COORDINATION	-	1 631
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 2014

WOMEN'S RIGHTS PROGRAMME

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

	2014 USD	2013 USD
INCOME	42 529	97 321
Grants	42 529	96 621
Africa Technology and Transparency (ATTI)	2 529	36 621
Deferred to 2013	-	39 150
Deferred to 2014	2 529	(2 529)
Hivos (HO CIM 1002820)	40 000	60 000
Received	30 000	-
Accrued in 2014	10 000	-
Deferred to 2013	-	60 000
Contribution from APC	-	700
EXPENDITURE	57 615	97 321
Communication for advocacy	15 457	1 079
Coordination - country partner	7 538	47 127
Coordination - project	25 900	21 954
Events (meeting/conference/workshop)	18 464	7 594
Operation expenses	(27 800)	263
Overheads	9 601	16 220
Technology platform and tools	6 886	3 032
Translation and editing	30	-
Web sites, e-mail and mailing lists	1 539	52
(DEFICIT)/SURPLUS FOR THE YEAR	(15 086)	-
TRANSFER FROM WRP COORDINATION	15 086	-
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 2014

WOMEN'S RIGHTS PROGRAMME

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

	2014 USD	2013 USD
INCOME	750 932	702 053
Grants		
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	750 932	702 053
Received	634 668	646 852
Deferred to 2013	-	245 359
Deferred to 2014	190 158	(190 158)
Deferred to 2015	(73 894)	-
EXPENDITURE	750 932	647 053
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.	119 296	155 077
Personnel	23 744	53 691
Activity	95 552	101 386
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.	137 686	125 673
Personnel	44 554	(2 707)
Activity	93 132	128 380
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.	166 868	77 103
Personnel	48 833	33 652
Activity	118 035	43 451
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is	118 792	115 020
Personnel	60 003	58 656
Activity	58 786	56 364
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	208 290	174 180
Personnel	60 690	67 261
Activity	147 600	106 919
SURPLUS FOR THE YEAR	-	55 000
TRANSFER TO CIPP - GIS WATCH	-	(55 000)
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 2014

WOMEN'S RIGHTS PROGRAMME

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

	2014 USD	2013 USD
INCOME	104 523	-
Grants		
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity #: 23598	104 523	-
Received	51 303	56 021
Deferred to 2014	56 021	(56 021)
Deferred to 2015	(2 801)	-
EXPENDITURE	104 523	-
Outcome 1. A reliable and effective system of evidence collection that strengthens advocacy leadership of women for effective policy change to address technology related VAW.	45 648	-
Personnel	20 110	-
Activity	25 538	-
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is harmful and violent to women and girls.	43 716	-
Personnel	6 300	-
Activity	37 416	-
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	15 159	-
Personnel	4 900	-
Activity	10 259	-
SURPLUS 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 2014

DFID-BCO - PARTNERSHIP AGREEMENT

	2014 USD	2013 USD
INCOME	-	42 773
Grants for Coordination (Partnership hosted by APC from 2006)	-	40 060
Department for International Development - DFID Deferred to 2013	-	40 060
Other income	-	2 713
EXPENDITURE	-	-
SURPLUS FOR THE YEAR	-	42 773
TRANSFER (TO) MS SUSTAINABILITY FUND	-	(42 773)
BALANCE AT BEGINNING OF YEAR	-	-
BALANCE AT END OF YEAR	-	-