

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2013**

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 2013**

The association are required by their 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 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 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 board have reviewed the association's cash flow forecast for the year to 31st December 2014 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 39, were approved by the board on the 15th June 2014 and were signed on its behalf by:



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 2013, 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 2013, 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 39 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
15 June 2014

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

REPORT OF THE EXECUTIVE BOARD FOR THE YEAR ENDED 31 DECEMBER 2013

Your Executive Board presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2013.

General

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

Results for the year

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

Equipment

During the year under review, the Association acquired equipment to the value of USD Nil (2012 - USD Nil).

Post financial position events

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

Executive Board of the Association

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

Anriette Esterhuysen, South Africa (executive director)
Valentina Pellizzer, Bosnia and Herzegovina (chair)
Andrew Garton, Australia/Indonesia (secretary)
J Casasbuenas, (treasurer), Colombia
Graciela Selaimen, Brazil
Shahzad Ahmad, Pakistan
Liz Probert, United Kingdom

Auditors

Douglas and Velcich were retained as auditors.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2013

	Note	2013 USD	2012 USD
ASSETS		2 038 700	1 513 436
Non current assets		2	346
Equipment	2	2	346
Current assets		2 038 698	1 513 090
Accounts receivable	3	113 709	127 078
Accrued income	4	7 800	80 000
Cash and cash equivalents	5	1 917 189	1 306 012
TOTAL ASSETS		2 038 700	1 513 436
RESERVES AND LIABILITIES		2 038 700	1 513 436
Reserves and sustainability funds		831 037	738 147
MS sustainability fund		160 607	101 226
CIPP sustainability fund		107 394	83 970
CND sustainability fund		21 899	21 635
WRP sustainability fund		379 235	369 414
Retained income		161 902	161 902
Current liabilities		1 207 663	775 289
Accounts payable	6	35 465	89 496
Deferred income	7	1 172 198	685 793
TOTAL RESERVES AND LIABILITIES		2 038 700	1 513 436

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013

	Note	2013 USD	2012 USD
INCOME		2 292 224	2 072 071
Grants and contract income	8	2 002 749	1 761 840
Management Systems - MS		323 986	160 515
Communications and Information Policy Programme - CIPP		510 512	788 471
Communications and Network Development Unit - CND		96 217	-
Strategic Technologies and Network Development Programme - STAND		-	260 656
Women's Rights Programme - WRP		1 031 974	552 198
DFID - BCO - Partnership Agreement		40 060	-
Earned income		289 475	310 231
Consulting revenue - external		260 576	257 132
Management Systems - MS		8 464	29 283
Communications and Information Policy Programme - CIPP		241 712	222 544
Communications and Network Development Unit - CND		2 000	-
Women's Rights Programme - WRP		8 400	5 305
Consulting revenue - internal		-	-
Management Systems - MS		-	-
Communications and Information Policy Programme - CIPP		-	-
Communications and Network Development Unit - CND		-	-
Women's Rights Programme - WRP		-	-
Administration fees		-	-
Interest		490	761
Membership fees		13 917	20 848
Sales and sundry		14 492	31 490
EXPENDITURE		2 199 334	2 119 199
Accounting, human resources and other fees		12 006	9 008
Annual report		-	4 335
Auditor's remuneration	9	14 565	12 800
Bank charges		17 994	17 565
Conference attendance and exhibitions		820	535
Depreciation	2	344	526
Evaluation		4 200	-
Fundraising expenses		1 824	510
General expenses		5 592	8 381
Meetings (staff and executive board and council)		30 072	5 000
Office expenses		17 003	14 776
Programme and project expenses		1 699 444	1 543 341
Postage		1 395	1 151
Personnel costs		385 594	482 973
Telephone and fax		1 166	1 940
Translation		-	802
Travel, accommodation and per diems		4 378	3 890
Website (includes re - design)		2 937	11 666
SURPLUS/(DEFICIT) FOR THE YEAR		92 890	(47 128)

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2013

	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 2011	448 602	70 055	20 310	84 406	-	161 902	785 275
(Deficit)/surplus for the year	-	-	-	-	(63 948)	16 820	(47 128)
Transfer to sustainability funds	(79 188)	13 915	1 325	16 820	63 948	(16 820)	-
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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2013

	Note	2013 USD	2012 USD
Cash flows from operating activities			
Cash received from donors		2 377 303	2 158 624
Cash paid to providers and grantees		(1 766 616)	(1 988 243)
Cash generated from operations	11	<u>610 687</u>	<u>170 381</u>
Interest received		490	761
Net cash inflow from operating activities		<u>611 177</u>	<u>171 142</u>
Cash flows (utilised in) investing activities		-	-
Net increase in cash and cash equivalents		<u>611 177</u>	<u>171 142</u>
Cash and cash equivalents at beginning of year		1 306 012	1 134 870
Cash and cash equivalents at end of year	5	<u><u>1 917 189</u></u>	<u><u>1 306 012</u></u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2013

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 2013 (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 2013 (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 2013 (Continued)

2. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
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)

31 December 2012

Net book value - 1/1/2012	871	1	872
At cost	19 470	2 135	21 605
Accumulated depreciation	(18 599)	(2 134)	(20 733)
Depreciation for the year	(526)	-	(526)
Net book value - 31/12/2012	345	1	346
At cost	19 470	2 135	21 605
Accumulated depreciation	(19 125)	(2 134)	(21 259)

2013
USD2012
USD

3. ACCOUNTS RECEIVABLE

Debtors	77 302	122 600
Prepaid expenses	27 112	-
Sundry debtors	9 295	4 478
	113 709	127 078

4. ACCRUED INCOME

Hivos	-	80 000
Spider Center - Stockholm University	7 800	-
	7 800	80 000

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
5. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	1 382 983	765 424
Bank of the West - Money market account	533 671	533 182
Petty cash	535	7 406
	<u>1 917 189</u>	<u>1 306 012</u>
6. ACCOUNTS PAYABLE		
Accruals	<u>35 465</u>	<u>89 496</u>
7. DEFERRED INCOME		
Deferred grant income	1 143 876	656 158
Africa Technology and Transparency (ATTI)	2 529	39 150
Department for International Development (DFID)		40 060
- BCO partnership	-	167 163
The Ford Foundation	265 790	60 000
Hivos	-	60 000
Strengthening Civil Society Capacity to Combat Gender - based Violence in DRC and Congo	-	60 000
International Development Research Centre	116 406	-
Netherlands Ministry of Foreign Affairs (DGIS)	246 179	245 359
ZA/238-APC/2 - Additional grant	56 021	-
Activity no. 23598	190 158	245 359
Open Society Institute - ZUG	6 511	16 743
Spider Center - Stockholm University	-	31 910
Swedish International Development Cooperation Agency (SIDA)	453 938	50 313
Core	58 000	-
CIPP Coordination	216 000	-
Communications and Network Development Unit	90 600	-
Internet Rights are Human Rights	44 738	50 313
WRP Coordination	44 600	-
The Foundation Open Society Institute (FOSI)	52 523	-
World Association for Christian Communication	-	5 460
Deferred contract income	28 322	29 635
Google	28 322	6 382
ISOC	-	10 808
World Bank	-	12 445
	<u>1 172 198</u>	<u>685 793</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
8. GRANTS AND CONTRACT INCOME		
Management systems - MGMT	323 986	160 515
Hivos (HO CIM 1006584)	65 450	-
Received	65 450	-
Hivos (WW057105)	-	160 515
Received	-	31 662
Deferred to 2012	-	128 853
Swedish International Development Cooperation Agency - SIDA (Contribution no. 5403032601)	258 536	-
Received	316 536	-
Deferred to 2014	(58 000)	-
Communications and Information Policy Programme - CIPP	123 498	134 368
Evangelischer Entwicklungsdienst e.V. (EED)	-	(3 196)
- Project # 20026573	-	(3 196)
Accrued in 2011	-	-
Foundation for Open Society Institute - Kictanet	-	17 815
Received	-	17 815
Hivos (HO CIM 1006584)	21 816	-
Received	21 816	-
Hivos (HO CIM 106987)	16 588	-
Received	16 588	-
Hivos (HO CIM 1006226)	84 190	-
Received	84 190	-
Hivos (WW235101)	-	117 409
Received	80 000	-
Deferred to 2012	-	37 409
Accrued in 2012	(80 000)	80 000
International Development Research Centre (IDRC) - 107488-001	904	-
Received	117 310	-
Deferred to 2014	(116 406)	-
International Development Research Centre (IDRC) - Kictanet	-	2 340
Received	-	2 340
BALANCE CARRIED FORWARD	447 484	294 883

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
8. GRANTS AND CONTRACT INCOME (Continued)		
BALANCE BROUGHT FORWARD	447 484	294 883
Communications and Information Policy Programme - CIPP (Continued)	510 512	788 471
Open Society Institute	85 232	72 296
Received	75 000	111 342
Accrued in 2011	-	(22 303)
Deferred to 2013	16 743	(16 743)
Deferred to 2014	(6 511)	-
Open Society Institute - ZUG	-	-
Received	-	9 970
Accrued in 2011	-	(9 970)
Swedish International Development Cooperation Agency - SIDA (Contribution no. 5403032601)	254 000	-
Received	470 000	-
Deferred to 2014	(216 000)	-
Swedish International Development Cooperation Agency - SIDA	5 575	574 520
Received	-	325 167
Deferred to 2012	-	299 666
Deferred to 2013	50 313	(50 313)
Deferred to 2014	(44 738)	-
The Foundation Open Society Institute (FOSI)	19 447	-
Received	71 970	-
Deferred to 2014	(52 523)	-
UNESCO - Kictanet	7 500	-
Received	7 500	-
World Association for Christian Communication	15 260	7 287
Received	9 800	12 747
Deferred to 2013	5 460	(5 460)
Communications and Network Development Unit - CND	96 217	-
Hivos (HO CIM 1006584)	21 817	-
Received	21 817	-
Swedish International Development Cooperation Agency - SIDA (Contribution no. 5403032601)	74 400	-
Received	165 000	-
Deferred to 2014	(90 600)	-
BALANCE CARRIED FORWARD	930 715	948 986

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
8. GRANTS AND CONTRACT INCOME (Continued)		
BALANCE BROUGHT FORWARD	930 715	948 986
Strategic Technologies and Network Development Programme - STAND	-	260 656
International Development Research Centre (IDRC) Received	-	221 631
International Development Research Centre (IDRC) Received	-	39 025
Accrued in 2011	-	(24 665)
Refunded to donor	-	(3 135)
Women's Rights Programme - WRP	820 491	433 325
Africa Technology and Transparency (ATTI) Deferred to 2012	36 621	59 542
Deferred to 2013	-	98 692
Deferred to 2014	39 150	(39 150)
Dutch Ministry of Foreign Affairs (DGIS) - WRP, MDG3 Fund Received	-	-
Accrued in 2011	-	100 340
Hivos (HO CIM 1006584) Received	21 817	-
Hivos Received	21 817	-
Deferred to 2013	60 000	-
International Development Research Centre (IDRC) - GEM Received	-	60 000
Accrued in 2011	60 000	(60 000)
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598 Received	-	70
Deferred to 2014	-	2 264
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598 Received	-	(2 194)
Deferred to 2013	56 021	-
Deferred to 2014	(56 021)	-
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598 Received	702 053	373 713
Deferred to 2013	646 852	619 072
Deferred to 2014	245 359	(245 359)
	(190 158)	-
BALANCE CARRIED FORWARD	1 751 206	1 642 967

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
8. GRANTS AND CONTRACT INCOME (Continued)		
BALANCE BROUGHT FORWARD	1 751 206	1 642 967
Women's Rights Programme - WRP	1 031 974	552 198
Spider Center - Stockholm University	39 710	35 776
Received	-	67 686
Deferred to 2013	31 910	(31 910)
Accrued in 2013	7 800	-
Swedish International Development Cooperation Agency - SIDA (Contribution no. 5403032601)	10 400	-
Received	55 000	-
Deferred to 2014	(44 600)	-
Technical Centre for Agricultural and Rural Cooperation (CTA)	-	(9 740)
Received	-	148
Accrued in 2011	-	(9 888)
The Ford Foundation - Grant # 1120-2367-0	161 373	92 837
Received	260 000	260 000
Deferred to 2013	167 163	(167 163)
Deferred to 2014	(265 790)	-
BCO Programme Support and Coordination - BCO	40 060	-
Department for International Development (DFID) Coordination - (DFID) #AG3875	40 060	-
Deferred to 2012	-	40 060
Deferred to 2013	40 060	(40 060)
	2 002 749	1 761 840
9. AUDITOR'S REMUNERATION		
Audit fee	14 565	12 800
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.		

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2013 (Continued)

	2013 USD	2012 USD
11. CASH GENERATED FROM OPERATIONS		
Surplus/(deficit) for the year	92 890	(47 128)
Adjusted for :		
Increase in deferred income	486 405	81 113
Decrease in accrued income	72 200	92 555
Interest received	(490)	(761)
Depreciation	344	526
Net surplus before working capital changes	651 349	126 305
Working capital changes	(40 662)	44 076
Decrease/(increase) in accounts receivable	13 369	(5 241)
(Decrease)/increase in accounts payable	(54 031)	49 317
Cash generated from operations	610 687	170 381

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 2013 year.

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 2013

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013

MANAGEMENT SYSTEMS - MS

	Note	2013 USD	2012 USD
INCOME		518 873	592 678
Grants and contract income		323 986	160 515
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)		65 450	-
Received		65 450	-
Hivos (WW057105)		-	160 515
Received		-	31 662
Deferred to 2012		-	128 853
Swedish International Development Cooperation		258 536	-
Received		316 536	-
Deferred to 2014		(58 000)	-
Earned income		194 887	432 163
Administration fees		152 140	192 510
Consulting revenue - external		8 464	29 283
Consulting revenue - internal		27 704	207 626
Interest		490	761
Sales and sundry		6 089	1 983
EXPENDITURE		502 265	575 858
Administrative expenses		499 890	575 858
Annual report		-	4 335
Auditors' remuneration	9	14 565	12 800
Bank charges		17 994	17 565
Consultants (HR, legal media, research, technical)		12 006	9 008
Depreciation		344	526
Evaluation		4 200	-
Fundraising expenses		1 824	510
General expenses		2 757	4 300
Meetings (staff, executive board and council)		30 072	5 000
Office expenses		17 003	14 776
Postage		1 395	1 151
Salaries and benefits		385 594	482 973
Staff training		820	535
Stationery and software		2 835	4 081
Telephone and fax		1 166	1 940
Translation and editing		-	802
Travel (staff)		4 378	3 890
Website		2 937	11 666
Project expenses		2 375	-
Wide Web Foundation		2 375	-
SURPLUS FOR THE YEAR		16 608	16 820
TRANSFER (TO) MS SUSTAINABILITY FUND		(16 608)	(16 820)
BALANCE AT BEGINNING OF YEAR		161 902	161 902
BALANCE AT END OF YEAR		161 902	161 902

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2013 USD	2012 USD
INCOME	722 213	408 061
Grants and contract income	400 396	96 542
Evangelischer Entwicklungsdienst e.V. (EED)	-	(3 196)
Foundation for Open Society Institute - Kictanet	-	17 815
Received	-	17 815
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584)	21 817	-
Received	21 817	-
Hivos (Internet Gov. in Middle East and North Africa HO CIM 10066987)	16 588	-
Received	16 588	-
International Development Research Centre (IDRC) - Kictanet	-	2 340
Received	-	2 340
Open Society Institute - ZUG	85 231	72 296
Received	74 999	111 342
Accrued in 2011	-	(22 303)
Deferred to 2013	16 743	(16 743)
Deferred to 2014	(6 511)	-
Swedish International Development Cooperation Agency (Sida) (5403032601)	254 000	-
Received	470 000	-
Deferred to 2014	(216 000)	-
UNESCO - Kictanet	7 500	-
Received	7 500	-
World Association for Christian Communication	15 260	7 287
Received	9 800	12 747
Deferred to 2013	5 460	(5 460)
Earned income	321 817	310 784
Consulting revenue - internal	80 105	88 240
Consulting revenue - external	241 712	222 544
Received	240 399	252 179
Deferred to 2013	29 635	(29 635)
Deferred to 2014	(28 322)	-
Sundry income	-	735
EXPENDITURE	690 456	369 894
Consultants	6 115	3 135
Design and Implementation of a Digital Switchover in Cameroon	117 369	57 504
Global Policy and Advocacy activities	55 772	-
Information dissemination and promotions	1 245	1 459
ICT Policy Coordination and related activities (IGF and WCIT)	-	-
Africa	93 014	170 147
African IGF School	90 304	-
Internet Intermediaries in Africa	22 880	-
Kictanet	7 500	20 155
Latin America and the Caribbean	21 804	-
Operating expenses	39 002	18 742
Operating expenses - personnel	7 681	-
Personnel costs	187 652	68 370
Television White Spaces Spectrum Workshop	14 977	-
The Status of Critical Communications Rights 10 Years after WSIS	15 320	7 287
Travel	9 821	23 095
SURPLUS FOR THE YEAR	31 757	38 167
TRANSFER (TO) PROJECTS	(8 333)	(24 252)
TRANSFER (TO) CIPP SUSTAINABILITY FUND	(23 424)	(13 915)
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 2013

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2013 USD	2012 USD						
INCOME	904	-						
International Development Research Centre (IDRC) Grant number: 107488 Received Deferred to 2014	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">904</td> </tr> <tr> <td style="text-align: right;">117 310</td> </tr> <tr> <td style="text-align: right;">(116 406)</td> </tr> </table>	904	117 310	(116 406)	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">-</td> </tr> </table>	-	-	-
904								
117 310								
(116 406)								
-								
-								
-								
EXPENDITURE	904	-						
Administration fees Personnel	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">104</td> </tr> <tr> <td style="text-align: right;">800</td> </tr> </table>	104	800	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">-</td> </tr> </table>	-	-		
104								
800								
-								
-								
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 2013

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2013 USD	2012 USD
INCOME	19 447	-
The Foundation Open Society Institute (FOSI)	19 447	-
Received	71 970	-
Deferred to 2014	(52 523)	-
EXPENDITURE	19 447	-
Administration fees	1 768	-
Advocacy	4 679	-
Country Activities	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 2013

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2013 USD	2012 USD
INCOME	85 290	119 409
Grants and contract income	84 190	117 409
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	84 190 84 190	- -
Hivos (WW235I01) Received	-	117 409
Deferred to 2012	-	-
Accrued in 2013	(80 000)	37 409
	1 100	2 000
Other income		
EXPENDITURE	148 623	143 661
Administration fees	9 396	-
Book - content	84 263	57 233
Book - production and distribution	14 932	6 169
Book - website, launch and dissemination	1 052	33 181
Coordination	24 000	23 078
Evaluation	2 500	-
Networking/advocacy and capacity building	12 480	24 000
(DEFICIT)/SURPLUS FOR THE YEAR	(63 333)	(24 252)
TRANSFER FROM WRP - FLOW	55 000	-
TRANSFER FROM CIPP COORDINATION	8 333	24 252
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 2013

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

INTERNET RIGHTS ARE HUMAN RIGHTS

	2013 USD	2012 USD
INCOME	5 575	574 520
Swedish International Development Cooperation Agency (SIDA) Received	5 575	574 520
Deferred to 2012	-	325 167
Deferred to 2013	-	299 666
Deferred to 2014	50 313 (44 738)	(50 313) -
EXPENDITURE	5 575	574 520
Administrative costs	-	38 162
Audit fees	5 575	-
Capacity building workshops	-	74 023
Contingency	-	2 042
Equipment and supplies	-	763
Evaluation	-	8 500
Human resources	-	204 574
Information dissemination	-	48 284
Research	-	87 195
Tools (development of tools and resources)	-	31 570
Travel	-	79 407
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 2013

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2013 USD	2012 USD
INCOME	-	-
The Open Society Institute (OSI - ZUG)	-	-
Received	-	9 970
Accrued in 2011	-	(9 970)
EXPENDITURE	-	-
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 2013

COMMUNICATIONS AND NETWORK DEVELOPMENT UNIT

	2013 USD	2012 USD
INCOME	216 745	-
Grants and contract income	96 217	-
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	21 817 21 817	- -
Swedish International Development Cooperation Agency (Sida) (5403032601) Received	74 400 165 000	- -
Deferred to 2014	(90 600)	-
Earned income	104 611	-
Administration fees	78 375	-
Consulting revenue - internal	24 236	-
Consulting revenue - external	2 000	-
Membership dues	13 917	-
Travel subsidies and sundry income	2 000	-
EXPENDITURE	216 481	-
Communications	205 157	-
Annual Report	4 887	-
Consultants (including technical)	2 036	-
Information dissemination and promotion	2 240	-
Operating expenses	7 828	-
Operating expenses - personnel	6 307	-
Personnel	160 820	-
Staff training	1 862	-
Tools, resources and training material development	4 512	-
Translation and editing	2 248	-
Travel (Staff)	5 462	-
Website and servers hosting and maintenance	6 955	-
Network Development	11 324	-
Member Exchange and Travel Fund (METF)	10 601	-
Strategic Travel fund	723	-
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 2013

STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

PROGRAMME COORDINATION

	2013 USD	2012 USD
INCOME	-	62 804
Earned income	-	62 804
Consulting revenue - internal	-	41 725
Membership fees	-	20 848
Sundry	-	231
EXPENDITURE	-	62 301
Charitable contributions and memberships	-	330
Operating expenses	-	10 298
Personnel costs	-	48 794
Tools (development of tools and resources)	-	2 000
Travel	-	879
SURPLUS FOR THE YEAR	-	503
TRANSFER FROM PROJECTS	-	822
TRANSFER (TO) STAND SUSTAINABILITY FUNDS	-	(1 325)
BALANCE AT BEGINNING OF YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2013

STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

THE APC ACTION NETWORK 2010 - 11

	2013 USD	2012 USD
INCOME	-	241 229
Grant and contract income	-	221 631
IDRC - Grant # 105718 - 001 Received	-	221 631
Other income	-	19 598
EXPENDITURE	-	240 407
Consultants	-	2 500
Evaluation	-	9 900
Indirect costs	-	25 868
Personnel	-	66 138
Research	-	119 743
Travel and workshops	-	16 258
SURPLUS FOR THE YEAR	-	822
TRANSFER (TO) STAND COORDINATION	-	(822)
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 2013

STRATEGIC TECHNOLOGIES AND NETWORK DEVELOPMENT

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

	2013 USD	2012 USD
INCOME	-	39 025
Grant and contract income	-	39 025
IDRC - Grant # 104925 - 001	-	66 825
Received	-	(24 665)
Accrued in 2011	-	(3 135)
Funds returned	-	-
EXPENDITURE	-	39 025
Indirect costs	-	5 030
Personnel	-	4 200
Research	-	29 795
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 2013

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2013 USD	2012 USD
INCOME	285 946	203 384
Grant and contract income	32 217	70
Hivos (APC Strategic Plan 2013-15, HO CIM 1006584) Received	21 817 21 817	- -
IDRC - Grant # 105371 - 002 Received Accrued in 2011	- - -	70 2 264 (2 194)
Swedish International Development Cooperation Agency (Sida) (5403032601) Received Deferred to 2014	10 400 55 000 (44 600)	- - -
Earned income	253 729	203 314
Consulting revenue - internal	243 439	193 166
Consulting revenue - external	8 400	5 305
Sundry and sales	1 890	4 843
EXPENDITURE	274 494	273 391
Consultancy expenses	350	105
Information dissemination and distribution	656	349
Operating expenses	35 895	15 142
Personnel costs	227 366	237 645
Personnel expenses	10 227	10 018
Staff training	-	2 900
Translation	-	3 179
Travel and staff meetings	-	4 053
SURPLUS/(DEFICIT) FOR THE YEAR	11 452	(70 007)
TRANSFER (TO) PROJECTS	(1 631)	(9 181)
TRANSFER (TO)/FROM WRP SUSTAINABILITY FUNDS	(9 821)	79 188
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 2013

WOMEN'S RIGHTS PROGRAMME

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

	2013 USD	2012 USD
INCOME	702 053	373 713
Grant and contract income		
Netherlands Ministry of Foreign Affairs (DGIS) Grant Activity #: 23598	702 053	373 713
Received	646 852	619 072
Deferred to 2013	245 359	(245 359)
Deferred to 2014	(190 158)	-
EXPENDITURE	647 053	373 713
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.	155 077	189 306
Personnel	53 691	34 890
Activity	101 386	154 416
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.	125 673	12 058
Personnel	(2 707)	8 400
Activity	128 380	3 658
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.	77 103	23 812
Personnel	33 652	21 750
Activity	43 451	2 062
Outcome 4: Women and girls are leading campaigns to mobilise users to create an online culture that does not tolerate online behaviour that is	115 020	91 717
Personnel	58 656	41 320
Activity	56 364	50 397
Outcome 5: Institutional capacity of women's rights organisations to address technology related VAW is strengthened in a sustainable way.	174 180	56 820
Personnel	67 261	52 470
Activity	106 919	4 350
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 2013

WOMEN'S RIGHTS PROGRAMME

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

	2013 USD	2012 USD
INCOME	-	-
Grant and contract income		
Netherlands Ministry of Foreign Affairs (DGIS)		
Grant Activity #: 23598	-	-
Received	56 021	-
Deferred to 2014	(56 021)	-
EXPENDITURE	-	-
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 2013

WOMEN'S RIGHTS PROGRAMME

HOLDING GOVERNMENT ACCOUNTABLE FOR COMBATING
GENDER-BASED VIOLENCE IN CAMBODIA

	2013 USD	2012 USD
INCOME	39 710	35 776
Grant and contract income	39 710	35 776
Spider (grant #: SU 323 69 0055-12)	39 710	35 776
Received	-	67 686
Deferred to 2013	31 910	(31 910)
Accrued in 2013	7 800	-
EXPENDITURE	41 341	35 776
Administration (salaries, overhead and office communication)	15 529	21 814
Audit fees	3 000	
Documentation and communication	7 480	2 549
Equipment	-	3 442
Monitoring and evaluation	5 340	
Training	9 898	5 564
Travel	94	2 407
(DEFICIT)/SURPLUS FOR THE YEAR	(1 631)	-
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 2013

WOMEN'S RIGHTS PROGRAMME

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

	2013 USD	2012 USD
INCOME	161 373	92 837
Grant and contract income	161 373	92 837
The Ford Foundation - Grant # 1120-2367-0	161 373	92 837
Received	260 000	260 000
Deferred to 2013	167 163	(167 163)
Deferred to 2014	(265 790)	-
EXPENDITURE	161 373	92 837
Consultants	675	2 000
Core expenses	21 778	11 222
Country activities	41 085	33 942
Information dissemination and promotion and translation	8 310	156
Personnel	57 995	42 574
Research	8 388	-
Training and strategy meeting	8 988	1 500
Travel and meetings	14 154	1 443
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 2013

WOMEN'S RIGHTS PROGRAMME

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

	2013 USD	2012 USD
INCOME	97 321	61 642
Grant and contract income	96 621	59 542
Africa Technology and Transparency (ATTI)	36 621	59 542
Deferred to 2012	-	98 692
Deferred to 2013	39 150	(39 150)
Deferred to 2014	(2 529)	-
Hivos	60 000	-
Received	-	60 000
Deferred to 2013	60 000	(60 000)
Contribution from APC	700	2 100
EXPENDITURE	97 321	61 083
Communication for advocacy	1 079	925
Coordination - country partner	47 127	18 100
Coordination - project	21 954	13 785
Events (meeting/conference/workshop)	7 594	13 500
Operation expenses	263	284
Overheads	16 220	10 397
Technology platform and tools	3 032	3 558
Translation and editing	-	34
Web sites, e-mail and mailing lists	52	500
SURPLUS FOR THE YEAR	-	559
TRANSFER (TO) WRP COORDINATION	-	(559)
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 2013

WOMEN'S RIGHTS PROGRAMME

GenARDIS ROUND III (2008-2010)

	2013 USD	2012 USD
INCOME	-	(9 740)
Grant and contract income	-	(9 740)
CTA - Project # 4-7-41-104-8	-	148
Received	-	(9 888)
Accrued in 2011	-	-
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	(9 740)
TRANSFER FROM WRP COORDINATION	-	9 740
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 2013

WOMEN'S RIGHTS PROGRAMME

STRENGTHENING WOMEN'S STRATEGIC USE OF
INFORMATION AND COMMUNICATION TECHNOLOGIES

	2013 USD	2012 USD
INCOME	-	-
Grant and contract income		
Dutch Ministry of Foreign Affairs (DGIS) - MDG3 Fund		
Received	-	-
Accrued in 2011	-	100 340
	-	(100 340)
EXPENDITURE	-	-
SURPLUS FOR THE YEAR	-	-
TRANSFER FROM WRP COORDINATION	-	-
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 2013

DFID-BCO - PARTNERSHIP AGREEMENT

	2013 USD	2012 USD
INCOME	42 773	-
Grants for Coordination (Partnership hosted by APC from 2006)	40 060	-
Department for International Development - DFID	40 060	-
Deferred to 2012	-	40 060
Deferred to 2013	40 060	(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	-	-