

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2022**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2022

General Information

Country of incorporation and domicile United States of America

Country of domicile South Africa (operating office)

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

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

Name	Country
Concepcion (Chat) Ramilo (Executive director)	Philippines/Australia
Leandro Navarro (Chair)	Spain
Bishakha Datta (Vice-chair)	India
Julian Casasbuenas (Secretary)	Colombia
Oona Castro (Treasurer)	Brazil
Pavel Antonov	Bulgaria
Sylvie Siyam	Cameroon
Sol Luca De Tena - resigned 28 August 2022	South Africa

Legal form Non Profit Public Benefit Corporation

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

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

Website address www.apc.org (website)

Principal Bankers Bank of the West

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

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**DIRECTORS' RESPONSIBILITIES AND APPROVAL****ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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

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

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

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

The directors have reviewed the Association's cash flow forecast for the year to 31st December 2023 and, in the light of this review and the current financial position, they are satisfied that the Association has or has access to adequate resources to continue in operational existence for the foreseeable future.

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

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

The annual financial statements set out on pages 5 to 46, were approved by the directors on the 6th November 2023 and were signed on its behalf by:



Ms Concepcion (Chat) Garcia Ramilo
Executive Director



P O BOX 32707
BRAAMFONTEIN
2017
SOUTH AFRICA

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

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Unqualified Opinion

We have audited the financial statements of the Association for Progressive Communications set out on pages 5 to 20, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the financial year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements fairly present, in all material respects, the financial position of the Association for Progressive Communications as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with its accounting policies.

Basis for Unqualified Opinion

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

Other Information

The board of directors is responsible for the other information. The other information comprises the Supplementary schedules set out on pages 21 to 46. The other information does not include the financial statements and our auditor's report thereon.

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

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

Emphasis of matter

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Association to express an opinion on the financial statements. We are responsible for the direction supervision and performance of the Association's audit. We remain solely responsible for our audit opinion.

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

A handwritten signature in black ink, appearing to read 'Vincent Bhengu', written in a cursive style.

Rev. Vincent Bhengu CA (SA), RA (IRBA 507361)
Douglas & Velcich
Chartered Accountants (S.A.)

Johannesburg
7 November 2023

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2022**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2022.

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 (2021 - USD Nil).

Post financial position events

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

Auditors

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2022

	Note	2022 USD	2021 USD
ASSETS		5 762 839	5 702 422
Non current assets		317	474
Equipment	3	317	474
Current assets		5 762 523	5 701 948
Accounts receivable	4	81 589	37 215
Accrued income	5	283 157	26 601
Cash and cash equivalents	6	5 397 777	5 638 133
TOTAL ASSETS		5 762 839	5 702 422
RESERVES AND LIABILITIES		5 762 839	5 702 422
Reserves and sustainability fund		807 160	776 505
Sustainability fund		746 551	737 795
Programme funds		-	-
General fund		60 610	38 710
Current liabilities		4 955 679	4 925 918
Accounts payable	7	328 329	295 349
Deferred income	8	4 566 925	4 579 443
Provision for leave pay	9	60 426	51 126
TOTAL RESERVES AND LIABILITIES		5 762 839	5 702 422

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 USD	2021 USD
INCOME		7 199 549	5 669 963
Grants	10	6 472 407	5 234 253
Management Systems - MS		710 284	618 633
Network Development - ND		120 879	65 156
Network Development - Sub-granting		691 643	162 243
ICT for Environmental Justice and Sustainability - EnvJus		57 018	80 467
Communications - COMMS		283 816	210 789
Technology - TECH		224 157	202 538
Global Advocacy and Internet Governance - GoIG		-	61 140
Global Advocacy and Policy Strategy - GAPS		143 272	90 212
Global Advocacy and Policy Strategy - CyberSec		35 914	-
Communications and Information Policy Programme - CIPP		2 808 171	2 768 024
Women's Rights Programme - WRP		1 397 255	975 052
Earned income		263 234	247 044
Commissioned services		140 813	157 494
Management Systems - MS		-	2 750
Network Development - ND		8 048	-
ICT for Environmental Justice and Sustainability - EnvJus		10 000	-
Technology - TECH		-	15 659
Global Advocacy and Internet Governance - GoIG		-	25 000
Global Advocacy and Policy Strategy - GAPS		41 859	32 876
Communications and Information Policy Programme - CIPP		73 124	80 434
Women's Rights Programme - WRP		7 782	776
Contributions		73 501	46 801
Membership fees		28 675	39 797
Refunds		18 286	-
Sales and sundry		1 959	2 952
Pass-through grants for country partners		463 907	188 667
EXPENDITURE		7 168 893	5 552 980
Accounting, human resources and other fees		24 016	7 367
Auditor's remuneration	11	13 000	15 590
Bank charges		44 458	42 199
Closer than ever		-	7 746
Evaluation		59 500	25 500
Events		10 359	-
Finance systems development		77 744	71 723
Fundraising expenses		399	675
General expenses		187	2 156
Meetings (staff and executive board and council)		153 369	40 110
Office expenses		2 333	25 151
Pass-through grant to country partners		463 907	188 608
Programme and project expenses		5 664 167	4 551 134
Provision for leave pay		9 299	4 054
Postage		-	219
Personnel costs		597 909	527 074
Staff support fund		-	4 443
Stockholm Internet Forum 2021 - participant support		12 690	35 170
Travel, accommodation and per diems		16 467	38
Website (includes re - design)		19 091	4 023
SURPLUS FOR THE YEAR		30 656	116 984

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2020	620 811	-	38 710	659 521
Surplus for the year	-	81 201	35 783	116 984
Transfer to/(from) sustainability fund	116 984	(81 201)	(35 783)	-
Balance at 31 December 2021	737 795	-	38 710	776 505
Surplus for the year	-	8 846	21 809	30 655
Transfer to/(from) programme funds	-	(91)	91	-
Transfer to/(from) sustainability fund	8 756	(8 756)	-	-
Balance at 31 December 2022	746 551	-	60 610	807 160

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2022

	Note	2022 USD	2021 USD
Cash flows from operating activities			
Cash received from donors		6 886 100	6 748 540
Cash paid to providers and grantees		(7 126 457)	(5 366 295)
Cash (utilised in)/generated from operations	13	(240 357)	1 382 245
Interest received		-	-
Net cash (outflow)/inflow from operating activities		(240 357)	1 382 245
Cash flows (utilised in) investing activities			
		-	-
Net (decrease)/increase in cash and cash equivalents		(240 357)	1 382 245
Cash and cash equivalents at beginning of year		5 638 133	4 255 888
Cash and cash equivalents at end of year	6	5 397 777	5 638 133

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

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

1.1 Accounting convention

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

1.2 Equipment

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

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

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

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

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

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

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

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

1.3 Financial instruments

Measurement

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.3 Financial instruments (continued)****Cash and cash equivalents**

Cash and cash equivalents are measured at fair value.

Accounts receivable

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

Accounts payable

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

1.4 Impairment

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

1.5 Provisions

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

1.6 Income recognition

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

1.7 Interest income

Interest is brought to account as and when received.

1.8 Expenditure

Expenditure is accounted for on the accrual basis of accounting.

1.9 Project accounting and expense allocation

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.9 Project accounting and expense allocation (continued)**

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

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

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

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

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

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

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

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

(a) Market risk

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

(b) Credit risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)**

2. FINANCIAL RISK MANAGEMENT (Continued)

2.1 Financial risk factors (continued)

(c) Liquidity risk

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

(d) Cash flow and fair value interest rate risk

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2022			
Net book value - 1/1/2022	474	-	474
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 438)	(2 276)	(22 714)
Additions during the year	-	-	-
Depreciation for the year	(157)	-	(157)
Net book value - 31/12/2022	317	-	317
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 595)	(2 276)	(22 871)
31 December 2021			
Net book value - 1/1/2021	607	58	664
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 306)	(2 218)	(22 524)
Additions during the year	-	-	-
Depreciation for the year	(132)	(58)	(190)
Net book value - 31/12/2021	474	-	474
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 438)	(2 276)	(22 714)
	2022	2021	
	USD	USD	

4. ACCOUNTS RECEIVABLE

Advanced to project partners	-	29 466
Prepaid expenses	35 091	3 700
Sundry debtors	46 499	4 049
	81 589	37 215

5. ACCRUED INCOME

Accrued grant income	283 136	-
Astraea Foundation	59 230	-
European Union - EIDHR/2018/400-438	187 992	-
Foreign Commonwealth and Development Office	35 914	-
Accrued contract income	21	26 601
Deutsche Welle Akademie	-	2 383
Internews	-	1 000
Mozilla Foundation	-	7 812
OSB	-	15 385
SMEX Cyrilla Sub-award	21	21
	283 157	26 601

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
6. CASH AND EQUIVALENTS		
Bank of the West - Cheque account	5 397 792	5 638 148
Bank of the West - Money market account	(15)	(15)
	<u>5 397 777</u>	<u>5 638 133</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>328 329</u>	<u>295 349</u>
8. DEFERRED INCOME		
Deferred grant income	4 197 484	4 412 649
Astrea Foundation - Federal Contract No. 6228-APC-CL20	-	43 348
Creating Resources for Empowerment in Action - CREA	3 723	23 306
Department for International Development (DFID)	525 256	1 612 966
Dutch Ministry of Foreign Affairs	1 813 811	-
European Union - EIDHR/2018/400-438	-	223 640
The Ford Foundation	350 089	609 818
Foundation for a Just Society	100 000	50 000
German Corporation for International Cooperation Contract No: 81281005	8 087	-
Global Fund for Women Grant # 21-57590R	-	25 976
International Development Research Centre (IDRC) - 108598-001	-	19 627
Luminate	179 325	50 000
Open Society Institute	150 000	150 000
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	626 655	1 436 191
Wellspring Advisors LLC	440 537	167 778
Deferred contract income/contributions	14 158	37 848
Pass-through grants	355 283	128 945
	<u>4 566 925</u>	<u>4 579 442</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	51 126	45 876
Accrued during the year	(51 126)	51 126
(Utilised) during the year	60 426	(45 876)
	<u>60 426</u>	<u>51 126</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
10. GRANTS		
Management systems - MGMT	710 284	618 633
The Ford Foundation - Grant # 0134-0258	276 466	122 315
Received	244 846	479 832
Deferred to 2021	-	556 755
Transfers to programmes and projects	(228 109)	(304 454)
Deferred to 2022	609 818	(609 818)
Deferred to 2023	(350 089)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	433 818	496 318
Received	2 101 672	3 071 149
Transfer to programmes/projects	(1 852 563)	(2 259 621)
Deferred to 2021	-	141 686
Deferred to 2022	456 896	(456 896)
Deferred to 2023	(272 186)	-
Network Development - ND	120 879	65 156
The Ford Foundation - Grant # 0134-0258	15 065	15 065
Transfer from Institutional Strengthening (IS)	15 065	15 065
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	105 814	50 091
Transferred from Management system - MGMT	105 814	50 091
Network Development - Sub-granting	691 643	162 243
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	691 643	162 243
Transferred from Management system - MGMT	525 000	525 000
Deferred to 2021	-	158 355
Deferred to 2022	521 112	(521 112)
Deferred to 2023	(354 469)	-
ICT for Environmental Justice and Sustainability - EnvJus	57 018	80 467
The Ford Foundation - Grant # 0134-0258	27 500	29 444
Transfer from Institutional Strengthening (IS)	27 500	29 444
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	29 518	51 023
Transferred from Management system - MGMT	29 518	51 023
BALANCE CARRIED FORWARD	1 579 823	926 499

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 579 823	926 499
Communications - COMMS	283 816	210 789
The Ford Foundation - Grant # 0134-0258	7 365	36 610
Transfer from Institutional Strengthening (IS)	7 365	36 610
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	276 451	174 179
Transferred from Management system - MGMT	276 451	174 179
	224 157	202 538
Technology - TECH		
The Ford Foundation - Grant # 0134-0258	38 761	32 690
Transfer from Institutional Strengthening (IS)	38 761	32 690
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	185 396	169 848
Transferred from Management system - MGMT	185 396	169 848
	-	61 140
Global Advocacy and Internet Governance - GoIG		
The Ford Foundation - Grant # 0137-0685	-	61 140
Deferred to 2021	-	61 140
	143 272	90 212
Global Advocacy and Policy Strategy - GAPS		
The Ford Foundation - Grant # 0134-0258	8 257	41 286
Transfer from Institutional Strengthening (IS)	8 257	41 286
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	85 015	48 926
Transferred from Management system - MGMT	85 015	48 926
Wellspring Philanthropic Fund (WPF) - # 14806	50 000	-
Transferred from Women's Rights Programme - WRP	200 000	-
Deferred to 2023	(150 000)	-
	35 914	-
Global Advocacy and Policy Strategy - Gender Matters in CyberSecurity		
Foreign Commonwealth and Development Office (FCDO) - Project Number : GPS CSSF 010019	35 914	-
Accrued in 2022	35 914	-
BALANCE CARRIED FORWARD	2 266 982	1 491 177

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	2 266 982	1 491 177
Communications and Information Policy Programme - CIPP	2 808 171	2 768 024
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	1 152 016	1 211 693
Received	64 306	680 504
Deferred to 2021	-	2 144 154
Deferred to 2022	1 612 966	(1 612 966)
Deferred to 2023	(525 256)	-
European Union - EIDHR/2018/400-438	411 632	341 982
Received	-	529 711
Deferred to 2021	-	35 911
Deferred to 2022	223 640	(223 640)
Accrued in 2022	187 991	-
The Ford Foundation - Grant # 0134-0258 Transfer from Institutional Strengthening (IS)	46 161	58 132
German Corporation for International Cooperation Contract No: 81252654	46 161	58 132
Received	-	(854)
Accrued in 2020	-	47 593
Deferred to 2021	-	(48 447)
German Corporation for International Cooperation Contract No: 81281005	32 884	-
Received	40 971	-
Deferred to 2023	(8 087)	-
Luminate	86 925	-
Received	216 250	50 000
Deferred to 2022	50 000	(50 000)
Deferred to 2023	(179 325)	-
Open Society Institute - OR202181402	-	-
Received	-	150 000
Deferred to 2022	150 000	(150 000)
Deferred to 2023	(150 000)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	1 078 553	1 157 071
Deferred to 2021	620 370	1 215 555
Deferred to 2022	-	399 699
Deferred to 2023	458 183	(458 183)
Sustaining Defenders Through Feminist Holistic Safety (SDFHS)	-	-
Dutch Ministry of Foreign Affairs Record #4000006255, Ref: MiniBuza.2022-14582-36	-	-
Received	1 813 811	-
Deferred to 2023	(1 813 811)	-
BALANCE CARRIED FORWARD	5 075 153	4 259 201

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	5 075 153	4 259 201
Women's Rights Programme - WRP	1 397 255	975 052
Astraea Lesbian Foundation for Justice	102 578	104 574
Received	-	115 422
Accrued in 2022	59 230	-
Deferred to 2021	-	32 500
Deferred to 2022	43 348	(43 348)
Creating Resources for Empowerment in Action - CREA	-	(1 976)
Received	-	31 024
Accrued in 2020	-	(33 000)
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA)	608 919	275 024
Received	589 336	298 330
Deferred to 2022	23 306	(23 306)
Deferred to 2023	(3 723)	-
The Ford Foundation - Grant # 0134-0258	85 000	91 227
Transfer from Institutional Strengthening (IS)	85 000	91 227
Foundation for a Just Society - # 1528	-	-
Received	100 000	-
Deferred to 2023	(100 000)	-
Foundation for a Just Society - # 1376	50 000	-
Received	-	50 000
Deferred to 2022	50 000	(50 000)
Global Fund for Women - Grant # 20-55777R	-	19 932
Deferred to 2021	-	19 932
Global Fund for Women - Grant # 21-57590R	39 896	6 504
Received	13 920	32 480
Deferred to 2022	25 976	(25 976)
Global Fund for Women - Grant # 22-60068R	80 000	-
International Development Research Centre (IDRC) - 108598-001	168 621	186 440
Received	148 994	161 172
Deferred to 2021	-	44 895
Deferred to 2022	19 627	(19 627)
The OAK Foundation - Grant # OFIL-19-099	-	36 105
Deferred to 2021	-	36 105
The Oak Foundation - OUSA-18-027	-	150 000
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	25 000	25 000
Transferred from Management systems - MGMT	25 000	25 000
Swiss Philanthropy Foundation	10 000	-
Wellspring Philanthropic Fund (WPF) - # 14806	227 241	82 222
Received	550 000	250 000
Transferred to Global Advocacy and Policy Strategy - GAPS	(200 000)	-
Deferred to 2022	167 778	(167 778)
Deferred to 2023	(290 537)	-
	6 472 407	5 234 253

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2022 (Continued)

	2022 USD	2021 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>13 000</u>	<u>15 590</u>
12. TAXATION		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
13. CASH (UTILISED IN)/GENERATED FROM OPERATIONS		
Surplus for the year	30 656	116 984
Adjusted for :		
Depreciation	157	190
(Increase)/decrease in accrued income	(256 556)	64 868
Increase in deferred income	(12 517)	910 876
Increase in provision for leave pay	9 299	5 251
Net (deficit)/surplus before working capital changes	<u>(228 962)</u>	<u>1 098 168</u>
Working capital changes	(11 395)	284 077
(Increase)/decrease in accounts receivable	<u>(44 375)</u>	<u>102 833</u>
Increase in accounts payable	<u>32 980</u>	<u>181 244</u>
Cash (utilised in)/generated from operations	<u>(240 357)</u>	<u>1 382 245</u>

14. GOING CONCERN

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

INDEX TO THE SUPPLEMENTARY SCHEDULES
FOR THE YEAR ENDED 31 DECEMBER 2022

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ANALYSIS OF THE SWEDISH INTERNATIONAL DEVELOPMENT COOPERATION - Sida
CONTRIBUTION NO. 61070135 - "CORE SUPPORT : APC STRATEGIC ACTION 2020 - 2023
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 USD	2021 USD
FUNDS CARRIED FORWARD FROM 2021/2020 YEAR	1 436 191	699 740
FUNDS RECEIVED DURING THE YEAR	2 101 672	3 071 149
Received - 24 May 2021	-	70 937
Received - 1 July 2021	-	962 781
Received - 1 July 2021	-	583 496
Received - 21 December 2021	-	905 285
Received - 21 December 2021	-	548 650
Received - 23 June 2022	491 345	-
Received - 23 June 2022	810 731	-
Received - 9 December 2022	799 596	-
	(2 911 207)	(2 334 698)
LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES		
Core mission support	(1 001 478)	(890 436)
Communications Unit	(276 451)	(174 179)
Management Systems	(433 818)	(496 318)
Network Development Coordination	(105 814)	(50 091)
Technical Unit	(185 396)	(169 848)
Programmes and Units	(1 098 327)	(1 167 841)
Communications and Information Policy Programme	(4 283)	(20 254)
Community Networks	(984 030)	(1 073 661)
Global Advocacy and Policy Strategy	(85 015)	(48 926)
Women's Rights Programme	(25 000)	(25 000)
Activities and Projects	(811 402)	(276 421)
AfriSIG	(13 486)	-
GISWatch	(76 755)	(63 155)
Network Development Sug-granting	(691 643)	(162 243)
ICT for environmental justice and sustainability	(29 518)	(51 023)
	626 655	1 436 191
UNSPENT FUNDS CARRIED FORWARD TO THE 2023/2022 YEAR		

**ANALYSIS OF THE FORD FOUNDATION
GRANT NO. 134163 & 134258 - GENERAL SUPPORT AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 USD	2021 USD
FUNDS CARRIED FORWARD FROM 2020/2019 YEAR	609 818	556 755
FUNDS RECEIVED DURING THE YEAR	244 846	479 832
Received - 8 September 2021	-	479 832
Received - 26 September 2022	224 846	-
Received - 18 November 2022	20 000	-
LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES	(492 835)	(403 002)
Core mission support	(157 376)	(132 293)
Management Systems	(69 568)	(96 827)
Communications Unit	(7 365)	(7 436)
Network Development Coordination	(15 065)	(15 065)
Technical Unit	(5 378)	(5 279)
Women's Rights Programme	(60 000)	(7 686)
Programmes and Units	(335 459)	(270 709)
Management Systems	(195 158)	(19 188)
Communications and Information Policy Programme	(46 161)	(58 132)
Communications Unit	-	(16 166)
Global Advocacy and Policy Strategy	(8 257)	(41 286)
ICT for Environmental Justice and Sustainability	(27 500)	(29 444)
Technical Unit	(33 383)	(22 952)
Women's Rights Programme	(25 000)	(83 541)
LESS : DIRECT EXPENDITURE	(11 739)	(23 767)
Management Systems	(11 739)	(23 767)
UNSPENT FUNDS CARRIED FORWARD TO THE 2023/2022 YEAR	350 089	609 818

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

MANAGEMENT SYSTEMS - MS

	2022 USD	2021 USD
INCOME	1 526 536	1 037 629
Grants	710 284	618 633
The Ford Foundation - Grant # 0134-0258	276 466	122 315
Received	244 846	479 832
Deferred to 2021	-	556 755
Transfers to programmes and projects	(228 109)	(304 454)
Deferred to 2022	609 818	(609 818)
Deferred to 2023	(350 089)	-
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	433 818	496 318
Received	2 101 672	3 071 149
Transfers to programmes and projects	(1 852 563)	(2 259 621)
Deferred to 2021	-	141 686
Deferred to 2022	456 896	(456 896)
Deferred to 2023	(272 186)	-
Earned income	352 345	230 329
Administration fees	259 116	168 519
Commissioned services - external	-	2 750
Commissioned services - internal	92 803	56 131
Staff support fund	-	2 475
Sundry	425	454
Pass-through grant to country partners	463 907	188 667
EXPENDITURE	1 504 727	1 001 846
Administrative expenses	1 504 727	1 001 846
Auditors' remuneration	13 000	15 590
Bank charges	44 458	42 199
Closer than ever	-	7 746
Consultants (HR, legal media, research, technical)	24 016	7 367
Evaluation	59 500	25 500
Events	10 359	-
Finance systems development	77 744	71 723
Fundraising, resource mobilisation	399	675
General expenses	187	715
Meetings (staff, executive board and council)	153 369	40 110
Office expenses	2 333	25 151
Pass-through grant to country partners	463 907	188 608
Postage	-	219
Provision for leave pay	9 299	4 054
Salaries and benefits	597 909	527 074
Staff support fund	-	4 443
Stationery and software	-	1 441
Stockholm Internet Forum 2021	12 690	35 170
Travel (staff)	16 467	38
Website	19 091	4 023
SURPLUS FOR THE YEAR	21 809	35 783
TRANSFER FROM WRP COODINATION	91	-
TRANSFER (TO) SUSTAINABILITY FUND	-	(35 783)
BALANCE AT BEGINNING OF YEAR	38 710	38 710
BALANCE AT END OF YEAR	60 610	38 710

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

NETWORK DEVELOPMENT

	2022 USD	2021 USD
INCOME	129 646	99 316
Grants	120 879	65 156
The Ford Foundation - Grant # 0134-0163 Transferred from Institutional Strengthening - IS Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065) Transferred from Management systems - MGMT	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: right; margin-bottom: 5px;">15 065</div> <div style="border: 1px solid black; text-align: right; margin-bottom: 5px;">15 065</div> <div style="text-align: right; margin-bottom: 5px;">105 814</div> <div style="border: 1px solid black; text-align: right;">105 814</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: right; margin-bottom: 5px;">15 065</div> <div style="border: 1px solid black; text-align: right; margin-bottom: 5px;">15 065</div> <div style="text-align: right; margin-bottom: 5px;">50 091</div> <div style="border: 1px solid black; text-align: right;">50 091</div> </div>
Earned income	8 768	34 160
Administration fees	-	34 160
Commissioned services - external	8 048	-
Refunds	720	-
EXPENDITURE	129 646	99 316
General expenses	250	-
Operating expenses - personnel	-	4 080
Provision for leave pay	-	621
Salaries and benefits	122 825	94 615
Travel	6 571	-
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 2022NETWORK DEVELOPMENT SUB-GRANTING
(Members' Implementation of Strategic Priorities)

	2022 USD	2021 USD
INCOME	720 318	202 040
Grants	691 643	162 243
Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT Deferred to 2021 Deferred to 2022 Deferred to 2023	691 643 525 000 - 521 112 (354 469)	162 243 525 000 158 355 (521 112) -
Earned income	28 675	39 797
Membership dues Received Deferred to 2021	28 675 28 675 -	39 797 29 726 10 071
EXPENDITURE	717 667	168 943
Member capacity building Member capacity building (non-DAC) Member Exchange and Travel Fund (METF) Member Exchange and Travel Fund (METF) (non-DAC) Monitoring and evaluation Sub-granting (non-DAC) Sub-granting – Sida funded Sub-granting – projects Sub-granting – small grants	6 616 - 19 858 10 231 2 500 15 794 662 669 587 896 74 773	- 200 - 1 500 - 5 000 162 243 107 274 54 969
SURPLUS FOR THE YEAR	2 650	33 097
TRANSFER (TO) CIPP - COORDINATION	-	(960)
TRANSFER (TO) SUSTAINABILITY FUND	(2 650)	(32 137)
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 2022INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT)
FOR ENVIRONMENTAL JUSTICE AND SUSTAINABILITY

APC Strategic Plan 2020-2023 Outcome Area 6

	2022 USD	2021 USD
INCOME	68 547	80 467
Grants	57 018	80 467
The Ford Foundation - Grant # 0134-0258 Transferred from Institutional Strengthening Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">27 500</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">27 500</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">29 518</div> <div style="border: 1px solid black; padding: 2px;">29 518</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">29 444</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">29 444</div> <div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">51 023</div> <div style="border: 1px solid black; padding: 2px;">51 023</div> </div>
Earned income	11 528	-
Commissioned services - external	10 000	-
Other income	1 528	-
EXPENDITURE	68 102	80 467
Consultants	12 222	15 428
Honorarium	(450)	1 300
Operating expenses	80	2 040
Personnel	51 196	48 314
Publications – editing, design and layout	-	860
Research/Sub-grants	3 500	1 600
Translation	-	10 925
Travel	1 554	-
SURPLUS FOR THE YEAR	444	-
TRANSFER (TO) SUSTAINABILITY FUND	(444)	-
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 2022

COMMUNICATIONS

	2022 USD	2021 USD
INCOME	333 014	304 996
Grants	283 816	210 789
The Ford Foundation - Grant # 0134-0258	7 365	36 610
Transferred from Institutional Strengthening Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	7 365	36 610
Transferred from Management Systems - MGMT	276 451	174 179
	276 451	174 179
Earned income	49 198	94 207
Administration fees	-	31 700
Commissioned services - internal	49 198	62 507
EXPENDITURE	333 014	304 996
Communications	333 014	304 996
Consultants (including technical)	12 046	16 114
Operating expenses	579	813
Operating expenses - personnel	-	10 130
Personnel	310 836	263 820
Provision for leave pay	-	1 918
Translation and editing	7 843	12 200
Travel	1 711	-
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 2022

TECHNICAL UNIT

	2022 USD	2021 USD
INCOME	306 876	291 664
Grants	224 157	202 538
The Ford Foundation - Grant # 0134-0163	38 761	32 690
Transferred from Institutional Strengthening - IS	38 761	32 690
Swedish International Development Cooperation		
Agency (Sida) (61070135) / (61070065)	185 396	169 848
Transferred from Management Systems - MGMT	185 396	169 848
Earned income	82 719	89 127
Administration fees	-	31 700
Commissioned services - external	-	15 659
Commissioned services - internal	75 519	41 768
Refunds	7 200	-
EXPENDITURE	306 876	276 006
Consultants (including technical)	9 869	22 131
Operating expenses - personnel	14 586	8 868
Personnel	274 783	222 752
Provision for leave pay	-	1 181
Tools, resources and training material development	3 431	4 792
Travel (Staff)	4 207	-
Website and servers hosting and maintenance	-	16 282
SURPLUS FOR THE YEAR	-	15 659
TRANSFER FROM/(TO) SUSTAINABILITY FUND	-	(15 659)
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 2022

GLOBAL ADVOCACY AND INTERNET GOVERNANCE

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

	2022 USD	2021 USD
INCOME	1 982	86 140
Grants	-	61 140
The Ford Foundation - Grant # 0137-0685	-	61 140
Deferred to 2021	-	61 140
Earned income	1 982	25 000
Commissioned services - external	-	25 000
American Registry for Internet Numbers (ARIN)	-	25 000
Commissioned services - internal	1 982	-
EXPENDITURE	1 982	86 140
Administration	-	18 140
Fees	1 982	68 000
SURPLUS FOR THE YEAR	-	-
TRANSFER (TO) SUSTAINABILITY FUND	-	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

GLOBAL ADVOCACY AND POLICY STRATEGY

	2022 USD	2021 USD
INCOME	199 523	123 088
Grants	143 272	90 212
The Ford Foundation - Grant # 0134-0163	8 257	41 286
Transferred from Institutional Strengthening - IS	8 257	41 286
Swedish International Development Cooperation Agency (Sida) (Contribution no. 61070135)	85 015	48 926
Transferred from Management Systems - MGMT	85 015	48 926
Wellspring Philanthropic Fund (WPF) - # 14806	50 000	-
Received	200 000	-
Deferred to 2023	(150 000)	-
Earned income	56 251	32 876
Commissioned services - external	41 859	32 876
Received	-	20 151
Global Partners Digital	2 449	-
UNESCO	39 410	-
Deferred to 2021	-	12 725
Commissioned services - internal	14 392	-
EXPENDITURE	199 374	123 088
Advocacy travel and events	27 946	7 536
Consultants	25 546	-
Operating expenses	(449)	4 080
Personnel costs	140 809	109 424
Provision for leave pay	-	1 173
Research	5 522	-
Staff training	-	874
SURPLUS FOR THE YEAR	149	-
TRANSFER (TO) SUSTAINABILITY FUND	(149)	-
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 2022

GLOBAL ADVOCACY AND POLICY STRATEGY

GENDER MATTERS IN CYBERSECURITY

	2022 USD	2021 USD
INCOME	35 914	-
Grants	35 914	-
Foreign Commonwealth and Development Office (FCDO) - Project Number : GPS CSSF 010019 Received Accrued in 2022	35 914 35 914	- -
EXPENDITURE	35 914	-
Activity 1.1 - Africa regional consultation	18 141	-
Activity 1.1 - All consultations	4 825	-
Activity 1.4 - A pre-session to the IGF 2022 on gender, cybersecurity & IG	3 230	-
Activity 2.4 - APC's facilitation and peer support re 2.1	1 732	-
Activity 3.3 - Publication of and translation of a toolkit	3 463	-
Non-Project Attributable Costs	4 523	-
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 2022COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2022 USD	2021 USD
INCOME	138 691	137 191
Grants	50 444	78 386
The Ford Foundation - Grant # 0134-0163	46 161	58 132
Transferred from Institutional Strengthening - IS	46 161	58 132
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	4 283	20 254
Transferred from Management Systems - MGMT	4 283	20 254
Earned income	88 247	58 805
Commissioned services - external	62 674	19 434
African Union for IGF Africa	6 617	(2 114)
Received	22 958	(3 958)
Deferred to 2021	-	1 844
Deferred to 2022	(16 341)	-
AFRINIC for IGF Africa	3 500	-
FCDO for IGF Africa	36 225	-
ICANN for IGF Africa	5 000	5 000
Internews for IGF Africa - Accrued in 2021	-	1 000
Received	1 000	-
Accrued in 2021	(1 000)	1 000
Meta for IGF Africa	7 500	-
Namibia Media Trust	3 833	-
Other	-	15 548
Commissioned services - internal	25 573	39 371
EXPENDITURE	136 125	134 992
Consultants	-	826
Global Policy and Advocacy activities	-	5 000
Information dissemination and promotions	-	3 893
ICT Policy Coordination and related activities - Africa	56 964	7 486
Operating expenses - personnel	-	3 995
Personnel costs	77 256	112 435
Provision for leave pay	-	(2 470)
Travel	1 905	3 827
SURPLUS FOR THE YEAR	2 566	2 199
TRANSFER (TO)/FROM CIPP PROGRAMMES/PROJECTS	(2 000)	3 106
TRANSFER (TO)/FROM SUSTAINABILITY FUND	(566)	(5 305)
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfrisiG)

	2022 USD	2021 USD
INCOME	48 425	44 686
Grants		
Swedish International Development Cooperation Agency (Sida) - # 61070135	13 486	-
Transferred from Management Systems - MGMT	13 486	-
	34 938	44 686
Contributions		
African Union Commission	-	3 000
Donuts	-	4 800
Deutsche Welle Akademie	-	7 962
Received	2 383	5 579
Accrued in 2021	(2 383)	2 383
ICANN	-	2 500
Internet Society (ISOC)	11 750	8 250
Received	10 000	10 000
Deferred to 2022	1 750	(1 750)
Mozilla	22 188	7 812
Received	30 000	-
Accrued in 2021	(7 812)	7 812
Our Voices Our Future	-	-
Public Interest Registry	-	7 500
Stichting Global Forum on Cyber Expertise	1 000	-
Sundry contributions	-	2 863
	54 825	44 686
EXPENDITURE		
Administration	3 467	4 743
Communications and materials	733	8 245
Consultants and resource people	24 130	18 960
Coordination and logistics	1 708	12 738
Event accommodation and travel	24 787	-
	(6 400)	-
SURPLUS FOR THE YEAR	(6 400)	-
TRANSFER FROM CIPP - COORDINATION	2 000	-
TRANSFER FROM WRP - OVOF	4 400	-
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2022 USD	2021 USD
INCOME	417 365	344 097
Grants	411 632	341 982
European Union Contract number: EIDHR/2018/400-438	411 632	341 982
Received	-	529 711
Deferred to 2021	-	35 911
Deferred to 2022	223 640	(223 640)
Accrued in 2022	187 991	-
Partner contributions	5 733	2 115
EngageMedia	3 569	966
Media Matters for Democracy (MMFD)	2 164	792
Myanmar ICT for Development Organization (MIDO)	-	356
EXPENDITURE	417 365	344 097
Indirect costs	27 005	22 532
Other Costs, services	113 962	64 259
Grants	14 520	70 374
Equipment and supplies	-	-
Human Resources	181 311	186 449
Travel	80 567	483
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2022 USD	2021 USD
INCOME	1 001 678	1 134 661
Grants	984 030	1 073 661
Open Society Institute - OR202181402	-	-
Received	-	150 000
Deferred to 2022	150 000	(150 000)
Deferred to 2023	(150 000)	-
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	984 030	1 073 661
Transferred from Management Systems - MGMT	525 847	1 132 145
Deferred to 2021	-	399 699
Deferred to 2022	458 183	(458 183)
Earned income	17 648	61 000
Commissioned services – external	10 450	61 000
Connect Humanity (via Tides Foundation)	3 000	12 000
Received	-	15 000
Deferred to 2022	3 000	(3 000)
48Percent.org	6 000	24 000
Received	-	30 000
Deferred to 2022	6 000	(6 000)
Donation	1 450	-
Internet Society (ISOC)	-	25 000
Commissioned services – internal	4 949	-
Refunds	2 249	-
EXPENDITURE	1 001 678	1 131 661
Coordination	240 190	208 604
Evaluation	31 651	24 552
Overhead	106 656	108 817
Personnel	101 883	75 235
Objective 1	263 727	308 054
Peer Community Grants	25 742	226 835
Peer-exchange	22 783	-
Personnel	98 889	67 535
Project inception and planning meetings	94 313	13 684
Training and mentorship	22 000	-
Objective 2	10 768	15 576
Communications	10 768	-
Personnel	-	15 000
Production of GenderIT edition	-	576
Objective 3	233 964	246 294
APC Labs tech development	44 783	29 148
Implementation activities	17 614	-
Pathfinder grants	93 560	127 144
Personnel	78 008	90 001
Objective 4	146 462	194 326
Consultants	61 750	47 038
Personnel	32 196	35 100
Regional regulatory workshops	1 450	112 189
Sub-grants	48 365	-
Travel	2 701	-
Objective 5	106 566	158 807
Gender CN discretionary grants	25 567	108 810
Implementation activities	28 458	-
Personnel	50 136	49 997
Travel	2 405	-
SURPLUS FOR THE YEAR	-	3 000
TRANSFER (TO) CIPP - COORDINATION	-	(3 000)
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

DIGITAL AUDIO BROADCASTING FRAMEWORK FOR KENYA

	2022 USD	2021 USD
INCOME	64 306	-
Grants		
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963 Received	64 306 64 306	- -
EXPENDITURE	64 306	-
Consultants	38 300	-
Operating costs	5 860	-
Project -wide support	20 146	-
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2022 USD	2021 USD
INCOME	76 760	63 178
Grants	76 755	63 155
Swedish International Development Cooperation Agency (Sida) - # 61070135 Transferred from Management Systems - MGMT	76 755 76 755	63 155 63 155
Other income	6	22
EXPENDITURE	76 760	63 178
Book - content	45 955	20 425
Book - production and distribution	139	9 569
Book - website, launch and dissemination	-	3 086
Coordination	30 666	30 099
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SOUTHEAST ASIA DIGITAL RIGHTS COLLABORATIVE (SEA-DRC)

	2022 USD	2021 USD
INCOME	93 934	-
Grants		
Luminate Foundation, Inc.	86 925	-
Received	216 250	50 000
Deferred to 2022	50 000	(50 000)
Deferred to 2023	(179 325)	-
Other Income	7 009	-
Commissioned services - internal	2 951	-
Refunds	4 058	-
EXPENDITURE	88 988	-
Administration	5 834	-
Asia Coordination	2 062	-
Capacity Building – face-to-face and virtual	13 930	-
Cohort Camp	22 639	-
Convening	1 980	-
Salaries – APC	42 543	-
SURPLUS FOR THE YEAR	4 946	-
TRANSFER (TO) SUSTAINABILITY FUND	(4 946)	-
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY NETWORKS AND OTHER
COMMUNITY-BASED CONNECTIVITY INITIATIVES

COMMUNITY DEVELOPMENT CAMEROON

	2022 USD	2021 USD
INCOME	32 884	-
Grants	32 884	-
German Corporation for International Cooperation Grant agreement number: 81281005 Received	32 884	-
Deferred to 2023	40 971 (8 087)	-
EXPENDITURE	32 884	-
Administration	2 989	-
Consultants	13 695	-
Events	8 210	-
Personnel	7 989	-
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

STRENGTHENING A RIGHTS-BASED APPROACH TO DATA PROTECTION IN AFRICA

	2022 USD	2021 USD
INCOME	-	(854)
Grants	-	(854)
German Corporation for International Cooperation Contract No: 81252654	-	(854)
Received	-	47 593
Accrued in 2020	-	(48 447)
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	(854)
TRANSFER FROM CIPP - COORDINATION	-	854
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 2022

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY-LED APPROACHES TO ADDRESSING THE DIGITAL DIVIDE

	2022 USD	2021 USD
INCOME	1 090 210	1 211 693
Grants	1 087 710	1 211 693
Department for International Development (DFID)		
Foreign, Commonwealth and Development Office (FCDO)		
Accountable Grant Number: 204963		
Received	1 087 710	1 211 693
Deferred to 2021	-	680 504
Deferred to 2022	1 612 966	2 144 154
Deferred to 2023	(525 256)	(1 612 966)
	2 500	-
Contributions		
EXPENDITURE	1 090 210	1 211 693
Overhead – APC	61 216	58 900
Personnel (project-wide support)	132 618	174 126
Project leadership, oversight and management development	42 949	41 683
Project Communication and Advocacy	4 660	41 897
Project Administrator	27 523	62 731
Gender Policy	4 868	12 000
Communication support	44 564	5 398
Technical support	8 054	10 417
WP 1: Strengthening a peer community of Meso Organisations	212 850	370 765
Overhead – MESO organisations	-	25 655
Brazil	42 570	59 947
Personnel	39 600	49 500
Institutional strengthening	2 970	7 400
Scoping and travel	-	3 047
Indonesia	42 570	75 811
Personnel	39 600	54 456
Institutional strengthening	2 970	21 356
Kenya	42 570	66 477
Personnel	39 600	60 087
Institutional strengthening	2 970	6 390
Nigeria	42 570	78 986
Personnel	39 600	72 270
Institutional strengthening	2 970	6 716
South Africa	42 570	63 890
Personnel	39 600	60 262
Institutional strengthening	2 970	3 628
WP 2: Towards sustainable Local Organisations and Networks	498 630	39 635
Personnel	32 390	33 600
Consultants	19 260	-
Peer-exchanges	7 510	-
Sub-grants	173 389	-
Training and mentorship	266 081	-
Workshop	-	6 035
WP 3: Creating an Enabling policy and regulation environment	184 896	568 266
Personnel	11 488	40 560
Consultant honorarium	-	23 000
Consultants	66 520	108 654
International travel	-	8 520
Lead researchers	14 171	24 038
National regulatory workshops	38 849	328 890
Production	7 807	34 604
Sub-grants	14 051	-
Technical assistance to national regulators	32 010	-
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 2022

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2022 USD	2021 USD
INCOME	959 783	820 038
Grants	619 715	515 564
Astraea Foundation - Federal Contract No. 6228-APC-CL20	102 578	104 574
Received	-	115 422
Accrued in 2022	59 230	-
Deferred to 2021	-	32 500
Deferred to 2022	43 348	(43 348)
The Ford Foundation - Grant # 0134-0258	85 000	91 227
Transferred from Institutional Strengthening	85 000	91 227
Foundation for a Just Society - # 1528 and # 1376	50 000	-
Received	100 000	50 000
Deferred to 2022	50 000	(50 000)
Deferred to 2023	(100 000)	-
Global Fund for Women Grant #22-60068R, # 21-57590R and # 20-55777R	119 896	26 436
Received	93 920	32 480
Deferred to 2021	-	19 932
Deferred to 2022	25 976	(25 976)
The Oak Foundation - OFIL-19-099	-	36 105
Deferred to 2021	-	36 105
The Oak Foundation - OUSA-18-027	-	150 000
Swedish International Development Cooperation Agency (Sida) - # 61070135	25 000	25 000
Transferred from Management Systems - MGMT	25 000	25 000
Swiss Philanthropy Foundation	10 000	-
Wellspring Philanthropic Fund (WPF) - # 14806	227 241	82 222
Received	350 000	250 000
Deferred to 2022	167 778	(167 778)
Deferred to 2023	(290 537)	-
Contributions to Making a Feminist Internet - event	30 330	-
Earned income	309 739	304 474
Commissioned services - external	7 782	776
Commissioned services - internal	297 897	303 698
Refunds	4 060	-
EXPENDITURE	1 035 647	789 962
Consultants and related expenses	72 377	24 466
CommsLabs Program for Eastern Europe and Central Asia	102 628	104 574
Event-related	10 470	-
Information dissemination and distribution	-	6 734
Making a Feminist Internet - event	144 802	-
Operating expenses	11 169	6 409
Personnel costs	571 363	503 159
Personnel expenses	-	20 701
Provision for leave pay	-	(1 226)
Research and publications	-	20 472
Security Training in Brazil	4 990	38 985
Small grants for capacity building and campaigning	108 539	-
Staff meeting	-	6 002
Staff Training	-	2 141
Take Back The Tech Camp	-	8 077
Tools, resources and training material development	-	40 953
Translation	9 310	5 536
Travel	-	2 978
(DEFICIT)/SURPLUS FOR THE YEAR	(75 864)	30 076
TRANSFER (TO)/FROM PROJECTS	75 955	(1 976)
TRANSFER (TO) MANAGEMENT SYSTEMS	(91)	-
TRANSFER (TO) SUSTAINABILITY FUND	-	(28 100)
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 2022

WOMEN'S RIGHTS PROGRAMME

ALL WOMEN COUNT (FLOW)

A Global South Alliance to prevent violence against ALL women

	2022 USD	2021 USD
INCOME	-	(1 976)
Grants	-	(1 976)
Creating Resources for Empowerment in Action – CREA	-	(1 976)
Received	-	31 024
Accrued in 2020	-	(33 000)
EXPENDITURE	-	-
SURPLUS/(DEFICIT) FOR THE YEAR	-	(1 976)
TRANSFER FROM WRP COORDINATION	-	1 976
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 2022

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2022 USD	2021 USD
INCOME	168 621	186 440
Grants		
International Development Research Centre Grant # 108598-001	168 621	186 440
Received	148 994	161 172
Deferred to 2021	-	44 895
Deferred to 2022	19 627	(19 627)
EXPENDITURE	160 779	186 440
Consultants	9 870	7 114
Coordination	64 368	76 989
Indirect costs	14 008	13 007
Research	72 533	89 219
Staff travel	-	110
SURPLUS FOR THE YEAR	7 842	-
TRANSFER (TO) WRP COORDINATION	(7 842)	-
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 2022

WOMEN'S RIGHTS PROGRAMME

OUR VOICES, OUR FUTURES - (OVOF) PROJECT

	2022 USD	2021 USD
INCOME	608 919	275 024
Grants		
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA)	608 919	275 024
Received	589 336	298 330
Deferred to 2022	23 306	(23 306)
Deferred to 2023	(3 723)	-
EXPENDITURE	536 406	275 024
Activity costs	379 010	130 448
Audit	3 768	1 447
Direct staff costs	124 420	107 268
Travel	2 121	-
Overhead/indirect costs	27 088	35 861
SURPLUS FOR THE YEAR	72 513	-
TRANSFER (TO) WRP COORDINATION	(68 113)	-
TRANSFER (TO) CIPP AfriSig	(4 400)	-
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	-	-