

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

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2023**

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

Annual Financial Statements for the year ended 31 December 2023

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

Legal form Non Profit Public Benefit Corporation

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

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

Registered office 1013 Torney Avenue
San Francisco
CA, 94129
USA

Website address www.apc.org (website)

Principal Bankers Bank of Montreal (BMO) formerly Bank of the West

Preparer The annual financial statements were internally prepared by K Banks.

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 2023**

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 2024 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 50, were approved by the directors on the 5th September 2024 and were signed on its behalf by:



Concepcion (Chat) Ramilo
Executive Director



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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 2023, 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 2023, 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 50. The other information does not include the financial statements and our auditor's report thereon.

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

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

Emphasis of matter

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



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

Johannesburg
6 September 2024

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

**REPORT OF THE DIRECTORS FOR THE
YEAR ENDED 31 DECEMBER 2023**

Your board of directors presents its report, together with the audited annual financial statements of the Association for the year ended 31 December 2023.

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 (2022 - USD Nil).

Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report which might have a material impact on the reported results.

Auditors

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

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2023

	Note	2023 USD	2022 USD
ASSETS		6 033 392	5 762 839
Non current assets		159	317
Equipment	3	159	317
Current assets		6 033 232	5 762 523
Accounts receivable	4	45 036	81 589
Accrued income	5	397 902	283 157
Cash and cash equivalents	6	5 590 295	5 397 777
TOTAL ASSETS		6 033 392	5 762 839
RESERVES AND LIABILITIES		6 033 392	5 762 839
Reserves and sustainability fund		845 631	807 160
Sustainability fund		760 678	746 551
Programme funds		37 744	-
General fund		47 209	60 610
Current liabilities		5 187 760	4 955 679
Accounts payable	7	258 183	328 329
Deferred income	8	4 762 062	4 566 925
Grant refundable	10	99 908	-
Provision for leave pay	9	67 608	60 426
TOTAL RESERVES AND LIABILITIES		6 033 392	5 762 839

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 USD	2022 USD
INCOME		8 287 698	7 199 549
Grants	10	7 135 507	6 472 407
Management Systems - MS		811 780	710 284
Network Development - ND		96 453	120 879
Network Development - Sub-granting		553 752	691 643
ICT for Environmental Justice and Sustainability - EnvJus		69 010	57 018
Communications - COMMS		236 710	283 816
Technology - TECH		337 793	224 157
Global Advocacy and Policy Strategy - Encode		9 372	-
Global Advocacy and Policy Strategy - GAPS		258 288	143 272
Global Advocacy and Policy Strategy - CyberSec		263 118	35 914
Communications and Information Policy Programme - CIPP		1 720 603	2 808 171
Safety for Voices Initiative		1 497 251	-
Women's Rights Programme - WRP		1 281 376	1 397 255
Earned income		392 134	263 234
Commissioned services		139 880	140 813
Network Development - ND		-	8 048
ICT for Environmental Justice and Sustainability - EnvJus		11 039	10 000
Global Advocacy and Internet Governance - GolG		14 158	-
Global Advocacy and Policy Strategy - GAPS		3 711	41 859
Communications and Information Policy Programme - CIPP		90 247	73 124
Women's Rights Programme - WRP		20 726	7 782
Contributions		197 126	73 501
Membership fees		29 750	28 675
Refunds		24 133	18 286
Sales and sundry		1 245	1 959
Pass-through grants for country partners		760 056	463 907
EXPENDITURE		8 249 226	7 168 893
Auditor's remuneration	11	16 262	13 000
Bank charges		50 394	44 458
Consultants (HR, legal media, research, technical)		72 929	24 016
Evaluation		-	59 500
Events		-	10 359
Finance systems development		58 583	77 744
Foreign exchange loss		17 109	-
Fundraising expenses		15 936	399
General expenses		1 559	187
Meetings (staff and executive board and council)		50 873	153 369
Office expenses		2 854	2 333
Pass-through grant to country partners		762 338	463 907
Programme and project expenses		6 504 356	5 664 167
Provision for leave pay		7 182	9 299
Personnel costs		617 639	597 909
Staff support fund		2 274	-
Stockholm Internet Forum 2021 - participant support		-	12 690
Travel, accommodation and per diems		68 939	16 467
Website (includes re - design)		-	19 091
SURPLUS FOR THE YEAR		38 471	30 656

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2023

	SUSTAINABILITY FUND USD	PROGRAMME FUNDS USD	GENERAL FUND USD	TOTAL USD
Balance at 31 December 2021	737 795	-	38 710	776 505
Surplus for the year	-	8 846	21 809	30 656
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
Surplus for the year	-	51 871	(13 400)	38 471
Transfer to/(from) programme funds	-	-	-	-
Transfer to/(from) sustainability fund	14 128	(14 128)	-	-
Balance at 31 December 2023	760 678	37 744	47 209	845 631

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF CASH FLOWS FOR THE
YEAR ENDED 31 DECEMBER 2023

	Note	2023 USD	2022 USD
Cash flows from operating activities			
Cash received from donors		8 504 551	6 886 100
Cash paid to providers and grantees		(8 312 033)	(7 126 457)
Cash generated from/(utilised in) operations	13	192 519	(240 357)
Interest received		-	-
Net cash inflow/(outflow) from operating activities		192 519	(240 357)
Cash flows (utilised in) investing activities		-	-
Net increase/(decrease) in cash and cash equivalents		192 519	(240 357)
Cash and cash equivalents at beginning of year		5 397 777	5 638 133
Cash and cash equivalents at end of year	6	5 590 295	5 397 777

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 (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 each reporting 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 Deferred income

The amounts consist of unused cash received from various donors where grants are conditional upon certain conditions being met. The funds are earmarked for specific projects with specific targets and deliverables that are set by the donors. The amount is expected to be realised as revenue over the next 12 months. The amounts are included at amortised cost.

1.6 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.

1.7 Revenue recognition

Revenue comprises grants, contributions and donations received, earned income, membership fees, sales and income from administration and management fees charged to donors.

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.

1.8 Interest income

Interest is recognised in surplus or deficit, using the effective interest method.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS**NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)****1. ACCOUNTING POLICIES (Continued)****1.9 Expenditure**

Expenditure is accounted for on the accrual basis of accounting.

1.10 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.

1.11 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 2023 (Continued)****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.

(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 2023 (Continued)

3. EQUIPMENT

	Computer equipment USD	Furniture and fittings USD	Total USD
31 December 2023			
Net book value - 1/1/2023	317	-	317
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 595)	(2 276)	(22 871)
Additions during the year	-	-	-
Depreciation for the year	(157)	-	(157)
Net book value - 31/12/2023	159	-	159
At cost	20 912	2 276	23 188
Accumulated depreciation	(20 753)	(2 276)	(23 028)
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)
		2023	2022
		USD	USD

4. ACCOUNTS RECEIVABLE

Prepaid expenses	24 184	35 091
Sundry debtors	20 852	46 499
	45 036	81 589

5. ACCRUED INCOME

Accrued grant income	334 306	283 136
Astraea Foundation	67 725	59 230
European Union - Project 101070519 (NGIO Review)	41 934	-
European Union - EIDHR/2018/400-438	187 992	187 992
Foreign Commonwealth and Development Office	-	35 914
German Corporation for International Cooperation	36 656	-
Accrued contract income	-	21
SMEX Cyrilla Sub-award	-	21
Accrued contributions	63 595	-
German Corporation for International Cooperation	63 595	-
	397 902	283 157

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
6. CASH AND EQUIVALENTS		
Bank of Montreal (BMO) - Cheque account	5 590 295	5 397 792
Bank of Montreal (BMO) - Money market account	-	(15)
	<u>5 590 295</u>	<u>5 397 777</u>
7. ACCOUNTS PAYABLE		
Accruals	<u>258 183</u>	<u>328 329</u>
8. DEFERRED INCOME		
Deferred grant income	4 453 001	4 197 484
Article19	628	-
Creating Resources for Empowerment in Action - CREA	133 940	3 723
Department for International Development (DFID)	11 315	525 256
Dutch Ministry of Foreign Affairs	2 372 391	1 813 811
The Ford Foundation	437 240	350 089
Foundation for a Just Society	137 527	100 000
German Corporation for International Cooperation Contract No: 81281005	-	8 087
Global Fund for Women - Grant # 22-60068R	37 026	46 384
International Development Research Centre (IDRC)	536 087	-
Luminate	-	179 325
The Oak Foundation	260 604	-
Open Society Institute	68 715	150 000
Porticus	126 024	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	-	626 655
United Nations High Commissioner for Refugees (UNHCR)	12 125	-
Wellspring Advisors LLC	319 381	394 153
Deferred contract income/contributions	26 019	14 158
Pass-through grants	283 042	355 283
	<u>4 762 062</u>	<u>4 566 925</u>
9. PROVISION FOR LEAVE PAY		
Balance at beginning of year	60 426	51 126
Accrued during the year	191 830	(51 126)
(Utilised) during the year	(184 648)	60 426
	<u>67 608</u>	<u>60 426</u>

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
10. GRANTS		
Management systems - MGMT	811 780	710 284
Astraea Lesbian Foundation for Justice	91 417	-
Received	23 692	-
Accrued in 2023	67 725	-
The Ford Foundation - Grant # 0134-0258	4 036	276 466
Received	138 567	244 846
Transfers to programmes and projects	(147 381)	(228 109)
Deferred to 2022	-	609 818
Deferred to 2023	350 089	(350 089)
Deferred to 2024	(337 240)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	716 327	433 818
Received	2 266 325	2 101 672
Transfer to programmes/projects	(1 722 275)	(1 852 563)
Deferred to 2022	-	456 896
Deferred to 2023	272 186	(272 186)
Refundable to donor	(99 908)	-
Network Development - ND	96 453	120 879
The Ford Foundation - Grant # 0134-0258	-	15 065
Transfer from Institutional Strengthening (IS)	-	15 065
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	96 453	105 814
Transferred from Management system - MGMT	96 453	105 814
Network Development - Sub-granting	553 752	691 643
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	553 752	691 643
Transferred from Management system - MGMT	199 283	525 000
Deferred to 2022	-	521 112
Deferred to 2023	354 469	(354 469)
ICT for Environmental Justice and Sustainability - EnvJus	69 010	57 018
The Ford Foundation - Grant # 0134-0258	-	27 500
Transfer from Institutional Strengthening (IS)	-	27 500
International Development Research Centre (IDRC) - 110224-001	-	-
Received	98 348	-
Deferred to 2024	(98 348)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135)	69 010	29 518
Transferred from Management system - MGMT	69 010	29 518
BALANCE CARRIED FORWARD	1 530 996	1 579 823

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	1 530 996	1 579 823
Communications - COMMS	236 710	283 816
The Ford Foundation - Grant # 0134-0258	-	7 365
Transfer from Institutional Strengthening (IS)	-	7 365
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	236 710	276 451
Transferred from Management system - MGMT	236 710	276 451
Technology - TECH	337 793	224 157
European Union - Project 101070519 (NGIO Review)	41 934	-
Accrued via APC Spain	41 934	-
The Ford Foundation - Grant # 0134-0258	-	38 761
Transfer from Institutional Strengthening (IS)	-	38 761
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	295 859	185 396
Transferred from Management system - MGMT	295 859	185 396
Global Advocacy and Policy Strategy - GAPS	258 288	143 272
The Ford Foundation - Grant # 0134-0258	37 815	8 257
Transfer from Institutional Strengthening (IS)	37 815	8 257
The Ford Foundation - Grant # 0148-0121	-	-
Received	100 000	-
Deferred to 2024	(100 000)	-
The Oak Foundation - OFIL-23-114	16 215	-
Received	100 000	-
Deferred to 2024	(83 785)	-
Swedish International Development Cooperation		
Agency - Sida (Contribution no. 61070135)	25 799	85 015
Transferred from Management system - MGMT	25 799	85 015
Wellspring Philanthropic Fund (WPF) - # 17987	28 459	-
Received	175 000	-
Deferred to 2024	(146 541)	-
Wellspring Philanthropic Fund (WPF) - # 14806	150 000	50 000
Transferred from Women's Rights Programme - WRP	-	200 000
Deferred to 2023	150 000	(150 000)
Global Advocacy and Policy Strategy - Encode	9 372	-
Article19	9 372	-
Received	10 000	-
Deferred to 2024	(628)	-
Global Advocacy and Policy Strategy - Gender Matters in CyberSecurity	263 118	35 914
Foreign Commonwealth and Development Office (FCDO) - Project Number : GPS CSSF 010019	263 118	35 914
Received	299 032	-
Accrued in 2022	(35 914)	35 914
BALANCE CARRIED FORWARD	2 636 277	2 266 982

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	2 636 277	2 266 982
Communications and Information Policy Programme - CIPP	1 720 603	2 808 171
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	513 941	1 152 016
Received	-	64 306
Deferred to 2022	-	1 612 966
Deferred to 2023	525 256	(525 256)
Deferred to 2024	(11 315)	-
European Union - EIDHR/2018/400-438	-	411 632
Deferred to 2022	-	223 640
Accrued in 2022	(187 991)	187 991
Accrued in 2023	187 991	-
The Ford Foundation - Grant # 0134-0258 Transfer from Institutional Strengthening (IS)	39 566 39 566	46 161 46 161
German Corporation for International Cooperation Contract No: 81281005	44 743	32 884
Received	-	40 971
Deferred to 2023	8 087	(8 087)
Accrued in 2023	36 656	-
Luminate Foundation, Inc.	263 075	86 925
Received	83 750	216 250
Deferred to 2022	-	50 000
Deferred to 2023	179 325	(179 325)
Open Society Institute - OR202181402	81 285	-
Deferred to 2022	-	150 000
Deferred to 2023	150 000	(150 000)
Deferred to 2024	(68 715)	-
Porticus	-	-
Received	126 024	-
Deferred to 2024	(126 024)	-
Swedish International Development Cooperation Agency - Sida (Contribution no. 61070135) Transferred from Management system - MGMT	771 018 771 018	1 078 553 620 370
Deferred to 2022	-	458 183
United Nations High Commissioner for Refugees (UNHCR) - MDH	6 975	-
Received	19 100	-
Deferred to 2024	(12 125)	-
Sustaining Defenders Through Feminist Holistic Safety (SDFHS)	1 497 251	-
Dutch Ministry of Foreign Affairs Record #4000006255, Ref: MiniBuza.2022-14582-36	1 497 251	-
Received	2 055 830	1 813 811
Deferred to 2023	1 813 811	(1 813 811)
Deferred to 2024	(2 372 391)	-
BALANCE CARRIED FORWARD	5 854 131	5 075 153

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
10. GRANTS (Continued)		
BALANCE BROUGHT FORWARD	5 854 131	5 075 153
Women's Rights Programme - WRP	1 281 376	1 397 255
Astraea Lesbian Foundation for Justice		
Federal Contract No. 6228-APC-CL20	-	102 578
Received	59 230	-
Accrued in 2022	(59 230)	59 230
Deferred to 2022	-	43 348
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA)	561 623	608 919
Received	691 841	589 336
Deferred to 2022	-	23 306
Deferred to 2023	3 723	(3 723)
Deferred to 2024	(133 940)	-
The Ford Foundation - Grant # 0134-0258	70 000	85 000
Transfer from Institutional Strengthening (IS)	70 000	85 000
Foundation for a Just Society - # 1528	62 473	-
Received	100 000	100 000
Deferred to 2023	100 000	(100 000)
Deferred to 2024	(137 527)	-
Foundation for a Just Society - # 1376	-	50 000
Deferred to 2022	-	50 000
Global Fund for Women - Grant # 21-57590R	-	39 896
Received	-	13 920
Deferred to 2022	-	25 976
Global Fund for Women - Grant # 22-60068R	89 358	33 616
Received	80 000	80 000
Deferred to 2023	46 384	(46 384)
Deferred to 2024	(37 026)	-
International Development Research Centre (IDRC) - 108598-001	-	168 621
Received	-	148 994
Deferred to 2022	-	19 627
International Development Research Centre (IDRC) - 110151-001	55 285	-
Received	493 025	-
Deferred to 2024	(437 739)	-
The Oak Foundation - OFIL-23-114	93 181	-
Received	270 000	-
Deferred to 2024	(176 819)	-
Swedish International Development Cooperation Agency (Sida) (Contribution no. 61070135)	28 142	25 000
Transferred from Management systems - MGMT	28 142	25 000
Swiss Philanthropy Foundation	-	10 000
Wellspring Philanthropic Fund (WPF) - # 17987	77 160	-
Received	250 000	-
Deferred to 2024	(172 840)	-
Wellspring Philanthropic Fund (WPF) - # 14806	244 153	273 625
Received	-	550 000
Transferred to Global Advocacy and Policy Strategy - GAPS	-	(200 000)
Deferred to 2022	-	167 778
Deferred to 2023	244 153	(244 153)
	7 135 507	6 472 407

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31 DECEMBER 2023 (Continued)

	2023 USD	2022 USD
11. AUDITOR'S REMUNERATION		
Audit fee	<u>16 262</u>	<u>13 000</u>
12. TAXATION		
The Association has tax exemption status under section 501(c)(3) of the Internal Revenue Code in the State of California in the United States of America.		
13. CASH GENERATED FROM/(UTILISED IN) OPERATIONS		
Surplus for the year	38 471	30 656
Adjusted for :		
Depreciation	157	157
(Increase) in accrued income	(114 745)	(256 556)
Increase/(decrease) in deferred income	195 137	(12 517)
Increase in grant refundable	99 908	-
Increase in provision for leave pay	7 182	9 299
Net surplus/(deficit) before working capital changes	<u>226 111</u>	<u>(228 962)</u>
Working capital changes	(33 592)	(11 395)
Decrease/(increase) in accounts receivable	<u>36 553</u>	<u>(44 375)</u>
(Decrease)/increase in accounts payable	<u>(70 146)</u>	<u>32 980</u>
Cash generated from/(utilised in) operations	<u>192 519</u>	<u>(240 357)</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.

15. COMPARATIVE FIGURES

Certain comparative figures have been restated for improved disclosure.

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

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FOR THE YEAR ENDED 31 DECEMBER 2023

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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 2023

	2023 USD	2022 USD
FUNDS CARRIED FORWARD FROM 2021/2020 YEAR	626 655	1 436 191
FUNDS RECEIVED DURING THE YEAR	2 166 416	2 101 672
Received - 23 June 2022	-	491 345
Received - 23 June 2022	-	810 731
Received - 9 December 2022	-	799 596
Received - 21 June 2023	700 322	-
Received - 21 June 2023	933 770	-
Received - 18 December 2023	632 233	-
Less : refundable to donor	(99 908)	-

LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES

Core mission support	(1 345 350)	(1 001 478)
Communications Unit	(236 710)	(276 451)
Management Systems	(716 327)	(433 818)
Network Development Coordination	(96 453)	(105 814)
Technical Unit	(295 859)	(185 396)
Programmes and Units	(818 409)	(1 098 327)
Communications and Information Policy Programme	(64 146)	(4 283)
Community Networks	(700 322)	(984 030)
Global Advocacy and Policy Strategy	(25 799)	(85 015)
Women's Rights Programme	(28 142)	(25 000)
Activities and Projects	(629 313)	(811 402)
AfriSIG	(5 557)	(13 486)
GISWatch	(993)	(76 755)
Network Development Sug-granting	(553 752)	(691 643)
ICT for environmental justice and sustainability	(69 010)	(29 518)
UNSPENT FUNDS CARRIED FORWARD TO THE 2024/2023 YEAR	-	626 655

ANALYSIS OF THE FORD FOUNDATION
GRANT NO. 134258 - GENERAL SUPPORT AND FOR CORE SUPPORT FOR INSTITUTIONAL STRENGTHENING
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 USD	2022 USD
FUNDS CARRIED FORWARD FROM 2022/2021 YEAR	350 089	609 818
FUNDS RECEIVED DURING THE YEAR	138 567	244 846
Received - 26 September 2022	-	224 846
Received - 18 November 2022	-	20 000
Received - 9 September 2023	138 567	-
LESS : FUNDS ALLOCATED TO UNITS, PROGRAMMES AND ACTIVITIES	(147 381)	(492 835)
Core mission support		(157 376)
Management Systems	-	(69 568)
Communications Unit	-	(7 365)
Network Development Coordination	-	(15 065)
Technical Unit	-	(5 378)
Women's Rights Programme	-	(60 000)
Programmes and Units	(147 381)	(335 459)
Management Systems	-	(195 158)
Communications and Information Policy Programme	(39 566)	(46 161)
Global Advocacy and Policy Strategy	-	(8 257)
ICT for Environmental Justice and Sustainability	-	(27 500)
Social and Environmental Justice	(37 815)	-
Technical Unit	-	(33 383)
Women's Rights Programme	(70 000)	(25 000)
LESS : DIRECT EXPENDITURE	(4 036)	(11 739)
Management Systems	(4 036)	(11 739)
UNSPENT FUNDS CARRIED FORWARD TO THE 2024/2023 YEAR	337 240	350 089

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023

MANAGEMENT SYSTEMS - MS

	2023 USD	2022 USD
INCOME	1 731 471	1 526 536
Grants	720 363	710 284
The Ford Foundation - Grant # 0134-0258	4 036	276 466
Received	138 567	244 846
Transfers to programmes and projects	(147 381)	(228 109)
Deferred to 2022	-	609 818
Deferred to 2023	350 089	(350 089)
Deferred to 2024	(337 240)	-
Swedish International Development Cooperation Agency (Sida) (61070135)	716 327	433 818
Received	2 266 325	2 101 672
Transfers to programmes and projects	(1 722 275)	(1 852 563)
Deferred to 2022	-	456 896
Deferred to 2023	272 186	(272 186)
Less : refundable to donor	(99 908)	-
Earned income	251 052	352 345
Administration fees	247 943	259 116
Commissioned services - internal	1 304	92 803
Refunds	899	-
Sundry	905	425
Pass-through grant to country partners	760 056	463 907
EXPENDITURE	1 744 871	1 504 727
Administrative expenses	1 744 871	1 504 727
Auditors' remuneration	16 262	13 000
Bank charges	50 394	44 458
Consultants (HR, legal media, research, technical)	72 929	24 016
Evaluation	-	59 500
Events	-	10 359
Finance systems development	58 583	77 744
Foreign exchange loss	17 109	-
Fundraising, institutional strengthening and resource mobilisation	15 936	399
General expenses	1 559	187
Meetings (staff, executive board and council)	50 873	153 369
Office expenses	2 854	2 333
Pass-through grant to country partners	762 338	463 907
Provision for leave pay	7 182	9 299
Salaries and benefits	617 639	597 909
Staff support fund	2 274	-
Stockholm Internet Forum 2021	-	12 690
Travel (staff)	68 939	16 467
Website	-	19 091
(DEFICIT)/SURPLUS FOR THE YEAR	(13 400)	21 809
TRANSFER FROM WRP COODINATION	-	91
BALANCE AT BEGINNING OF YEAR	60 610	38 710
BALANCE AT END OF YEAR	47 210	60 610

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023

MANAGEMENT SYSTEMS

ASTRAEA COMMS LAB

	2023 USD	2022 USD
INCOME	92 967	-
Grants	91 417	-
Astraea Lesbian Foundation for Justice Received Accrued in 2023	91 417 23 692 67 725	- - -
Earned income	1 550	-
Refunds Sundry	1 217 333	- -
EXPENDITURE	92 967	-
Administration Communications Consultants Operating expenses Personnel Staff travel	16 490 559 357 59 75 432 70	- - - - - -
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 2023

NETWORK DEVELOPMENT

	2023 USD	2022 USD
INCOME	137 786	129 646
Grants	96 453	120 879
The Ford Foundation - Grant # 0134-0258 Transferred from Institutional Strengthening - IS Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management systems - MGMT	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: center;">-</div> <div style="border: 1px solid black; width: 100%; height: 15px; margin: 5px 0;"></div> <div style="text-align: right;">96 453</div> <div style="border: 1px solid black; width: 100%; height: 15px; margin: 5px 0;"></div> <div style="text-align: right;">96 453</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="text-align: right;">15 065</div> <div style="border: 1px solid black; width: 100%; height: 15px; margin: 5px 0;"></div> <div style="text-align: right;">15 065</div> <div style="text-align: right;">105 814</div> <div style="border: 1px solid black; width: 100%; height: 15px; margin: 5px 0;"></div> <div style="text-align: right;">105 814</div> </div>
Earned income	41 333	8 768
Administration fees	41 333	-
Commissioned services - external	-	8 048
Refunds	-	720
EXPENDITURE	137 786	129 646
Communications (editing, translation)	277	-
Consultants	12 000	-
Foreign exchange loss	4	-
Member meeting expenses	9 538	-
Memberships and subscriptions	250	-
Operating expenses	-	250
Salaries and benefits	107 439	122 825
Travel and events	8 278	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 2023NETWORK DEVELOPMENT SUB-GRANTING
(Members' Implementation of Strategic Priorities)

	2023 USD	2022 USD
INCOME	583 502	720 318
Grants	553 752	691 643
Swedish International Development Cooperation Agency (Sida) (61070135) Transferred from Management Systems - MGMT Deferred to 2022 Deferred to 2023	553 752 199 283 - 354 469	691 643 525 000 521 112 (354 469)
Earned income	29 750	28 675
Membership dues Received Deferred to 2024	29 750 31 750 (2 000)	28 675 28 675 -
EXPENDITURE	577 896	717 667
Foreign exchange loss Member capacity building Member Exchange and Travel Fund (METF) Member Exchange and Travel Fund (METF) (non-DAC) Monitoring and evaluation Sub-granting (non-DAC) Sub-granting – Audit fees Sub-granting – Sida funded Sub-granting – environment Sub-granting – projects Sub-granting – small grants	294 23 400 41 201 - - 23 849 1 950 487 202 55 912 200 844 230 446	- 6 616 19 858 10 231 2 500 15 794 - 662 669 - 587 896 74 773
SURPLUS FOR THE YEAR	5 607	2 650
TRANSFER FROM/(TO) SUSTAINABILITY FUND	32 137	(2 650)
BALANCE AT BEGINNING OF THE YEAR	-	-
BALANCE AT END OF YEAR	37 744	-

ASSOCIATION FOR PROGRESSIVE COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023INFORMATION AND COMMUNICATION TECHNOLOGIES (ICT)
FOR ENVIRONMENTAL JUSTICE AND SUSTAINABILITY

APC Strategic Plan 2020-2023 Outcome Area 6

	2023 USD	2022 USD
INCOME	80 049	68 547
Grants	69 010	57 018
The Ford Foundation - Grant # 0134-0258 Transferred from Institutional Strengthening International Development Research Centre (IDRC) Grant # 110224-001 Received Deferred to 2024 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; text-align: center;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">98 348</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">(98 348)</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">69 010</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">69 010</div> </div>	<div style="border: 1px solid black; padding: 5px;"> <div style="border: 1px solid black; padding: 2px; text-align: center;">27 500</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">27 500</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">-</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">29 518</div> <div style="border: 1px solid black; padding: 2px; text-align: center;">29 518</div> </div>
Earned income	11 039	11 528
Commissioned services - external	11 039	10 000
Other income	-	1 528
EXPENDITURE	80 049	68 102
Consultants	10 114	12 222
Foreign exchange loss	27	-
Honorarium	-	(450)
Operating expenses	-	80
Personnel	52 297	51 196
Research/Sub-grants	-	3 500
Travel	17 611	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 2023

COMMUNICATIONS

	2023 USD	2022 USD
INCOME	291 719	333 014
Grants	236 710	283 816
The Ford Foundation - Grant # 0134-0258	-	7 365
Transferred from Institutional Strengthening	-	7 365
Swedish International Development Cooperation	236 710	276 451
Agency (Sida) (61070135)	236 710	276 451
Transferred from Management Systems - MGMT	-	-
Earned income	55 008	49 198
Administration fees	41 333	-
Commissioned services - internal	13 676	49 198
EXPENDITURE	278 075	333 014
Consultants (including technical)	3 796	12 046
Foreign exchange loss	32	-
Operating expenses	1 000	579
Personnel	248 576	310 836
Translation and editing	11 680	7 843
Travel	12 991	1 711
SURPLUS FOR THE YEAR	13 644	-
TRANSFER (TO) SUSTAINABILITY FUND	(13 644)	-
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 2023

TECHNICAL UNIT

	2023 USD	2022 USD
INCOME	343 255	306 876
Grants	295 859	224 157
The Ford Foundation - Grant # 0134-0258	-	38 761
Transferred from Institutional Strengthening - IS	-	38 761
Swedish International Development Cooperation		
Agency (Sida) (61070135) / (61070065)	295 859	185 396
Transferred from Management Systems - MGMT	295 859	185 396
Earned income	47 396	82 719
Administration fees	41 333	-
Commissioned services - internal	6 063	75 519
Refunds	-	7 200
EXPENDITURE	337 942	306 876
Consultants (including technical)	35 012	9 869
Foreign exchange loss	750	-
Personnel	282 030	274 783
Platform and related costs	2 425	14 586
Provision for leave pay	-	-
Stockholm Internet Forum (SIF) support	3 673	-
Tools, resources and training material development	4 810	3 431
Travel (Staff)	9 242	4 207
SURPLUS FOR THE YEAR	5 314	-
TRANSFER FROM/(TO) SUSTAINABILITY FUND	(5 314)	-
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 2023

TECHNICAL COORDINATION

NGI0 - NEXT GENERATION INTERNET 0

	2023 USD	2022 USD
INCOME	41 934	-
Grants	41 934	-
European Union - Project 101070519 (NGI0 Review)	41 934	-
Accrued via APC Spain	41 934	-
EXPENDITURE	41 934	-
Consultants	11 241	-
Foreign exchange loss	275	-
Personnel	25 757	-
Staff travel	4 661	-
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 2023

GLOBAL ADVOCACY AND INTERNET GOVERNANCE

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

	2023 USD	2022 USD
INCOME	14 158	1 982
Earned income	14 158	1 982
Commissioned services - external	14 158	-
American Registry for Internet Numbers (ARIN)	14 158	-
Deferred from 2021	-	14 158
Deferred from 2022	14 158	(14 158)
Commissioned services - internal	-	1 982
EXPENDITURE	41	1 982
Administration	41	-
Fees	-	1 982
SURPLUS FOR THE YEAR	14 117	-
TRANSFER (TO) SUSTAINABILITY FUND	(14 117)	-
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 2023

GLOBAL ADVOCACY AND POLICY STRATEGY

	2023 USD	2022 USD
INCOME	270 254	199 523
Grants	258 288	143 272
The Ford Foundation - Grant # 0134-0258	37 815	8 257
Transferred from Institutional Strengthening - IS	37 815	8 257
The Ford Foundation - Grant # 0148-0121	-	-
Received	100 000	-
Deferred to 2024	(100 000)	-
The Oak Foundation - OFIL-23-114	16 215	-
Received	100 000	-
Deferred to 2024	(83 785)	-
Swedish International Development Cooperation		
Agency (Sida) (Contribution no. 61070135)	25 799	85 015
Transferred from Management Systems - MGMT	25 799	85 015
Wellspring Philanthropic Fund (WPF) - # 17987	28 459	-
Received	175 000	-
Deferred to 2024	(146 541)	-
Wellspring Philanthropic Fund (WPF) - # 14806	150 000	50 000
Received	-	200 000
Deferred to 2023	150 000	(150 000)
Earned income	11 966	56 251
Commissioned services - external	3 711	41 859
Global Partners Digital	3 711	2 449
UNESCO	-	39 410
Commissioned services - internal	8 256	14 392
EXPENDITURE	259 182	199 374
Administration	42 500	-
Advocacy travel and events	34 359	27 946
Communications	368	-
Consultants	21 492	25 546
Foreign exchange loss	560	-
Operating expenses	-	(449)
Personnel costs	159 903	140 809
Research	-	5 522
SURPLUS FOR THE YEAR	11 072	149
TRANSFER (TO) SUSTAINABILITY FUND	(11 072)	(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 2023

GLOBAL ADVOCACY AND POLICY STRATEGY

ENCODE

	2023 USD	2022 USD
INCOME	9 372	-
Grants	9 372	-
Article19	9 372	-
Received	10 000	-
Deferred to 2024	(628)	-
EXPENDITURE	9 372	-
Administration	610	-
Personnel	5 308	-
Travel	3 455	-
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 2023

GLOBAL ADVOCACY AND POLICY STRATEGY

GENDER MATTERS IN CYBERSECURITY

	2023 USD	2022 USD
INCOME	263 118	35 914
Grants	263 118	35 914
Foreign Commonwealth and Development Office (FCDO) - Project Number : GPS CSSF 010019 Received Accrued in 2022	263 118 299 032 (35 914)	35 914 - 35 914
EXPENDITURE	261 000	35 914
Activity 1.1 - Africa regional consultation	2 573	18 141
Activity 1.1 - All consultations	57 482	4 825
Activity 1.2 – Paper for UN Special Rapporteur - UNGA	13 536	-
Activity 1.3 – Expert paper in preparation for CSW 67	4 080	-
Activity 1.4 - A pre-session to the IGF 2022 on gender, cybersecurity & IG	-	3 230
Activity 1.5 – Prep a policy paper on gender and cybercrime	11 844	-
Activity 2.1 - APC direct participation in & policy advocacy (AHC, HRC, OEWG, CSW)	37 514	-
Activity 2.2 - Side event parallel to CSW 67 to discuss (1.3) paper	27 424	-
Activity 2.3 - Submission to the UN SG Tech Envoy on Technology re Global Digital Compact	3 021	-
Activity 2.4 - APC's facilitation and peer support re 2.1	27 974	1 732
Activity 3.1 – Online Africa workshop with policy makers from the region	5 481	-
Activity 3.2 – Online workshop with policy makers from the Americas	5 983	-
Activity 3.3 - Publication of and translation of a toolkit	9 492	3 463
Activity 3.4 - Two advocacy/policy explainers	21 200	-
Activity 3.5 - Communication strategy and communication products	2 779	-
Activity 3.6 - Development of 4 GenderIT - Cybersecurity/crime	8 214	-
APC personnel	20 779	-
APC staff travel	138	-
Foreign exchange loss	402	-
Non-Project Attributable Costs – admin fees	1 085	4 523
SURPLUS FOR THE YEAR	2 118	-
TRANSFER (TO) SUSTAINABILITY FUND	(2 118)	-
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 2023COMMUNICATIONS AND INFORMATION POLICY PROGRAMME
PROGRAMME COORDINATION

	2023 USD	2022 USD
INCOME	120 638	138 691
Grants	100 872	50 444
The Ford Foundation - Grant # 0134-0258	39 566	46 161
Transferred from Institutional Strengthening - IS	39 566	46 161
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	61 306	4 283
Transferred from Management Systems - MGMT	61 306	4 283
Earned income	19 766	88 247
Commissioned services - external	19 766	62 674
African Union for IGF Africa	16 341	6 617
Received	-	22 958
Deferred to 2023	16 341	(16 341)
AFRINIC for IGF Africa	-	3 500
FCDO for IGF Africa	-	36 225
ICANN for IGF Africa	-	5 000
Internews for IGF Africa - Accrued in 2021	-	-
Received	-	1 000
Accrued in 2021	-	(1 000)
Meta for IGF Africa	-	7 500
Namibia Media Trust	3 425	3 833
Commissioned services - internal	-	25 573
EXPENDITURE	104 297	136 125
ICT Policy Coordination and related activities - Africa	9 591	56 964
Personnel costs	93 414	77 256
Travel	1 292	1 905
SURPLUS FOR THE YEAR	16 341	2 566
TRANSFER (TO)/FROM CIPP PROGRAMMES/PROJECTS	(16 341)	(2 000)
TRANSFER (TO)/FROM SUSTAINABILITY FUND	-	(566)
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 2023**

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN INTERNET GOVERNANCE FORUM (IGF)

	2023 USD	2022 USD
INCOME	83 530	-
Contributions	83 530	-
FCDO	36 000	-
Huawei Technology	30 000	-
ICANN	5 000	-
Meta	15 000	-
United Nations New York Office	12 000	-
Deferred to 2024	(14 470)	-
EXPENDITURE	99 871	-
Administration	8 576	-
Communications and materials	1 193	-
Coordination and logistics	1 242	-
Event accommodation and travel	88 861	-
(DEFICIT)/SURPLUS FOR THE YEAR	(16 341)	-
TRANSFER FROM CIPP - COORDINATION	16 341	-
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

AFRICAN SCHOOL ON INTERNET GOVERNANCE (AfriSIG)

	2023 USD	2022 USD
INCOME	119 153	48 425
Grants	5 557	13 486
Swedish International Development Cooperation Agency (Sida) - # 61070135 Transferred from Management Systems - MGMT	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">5 557</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">5 557</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">13 486</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">13 486</div>
Contributions	113 595	34 938
Deutsche Welle Akademie Received Accrued in 2021	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">2 383</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">(2 383)</div>
German Corporation for International Cooperation Accrued in 2023	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">63 595</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">63 595</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div>
ICANN	5 000	-
Internet Society (ISOC) Received Deferred to 2022	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">10 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">10 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">11 750</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">10 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">1 750</div>
Mozilla Received Accrued in 2021	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">25 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">25 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div>	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">-</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">22 188</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">30 000</div> <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;">(7 812)</div>
Public Internet Registry (PIR)	10 000	-
Stichting Global Forum on Cyber Expertise	-	1 000
EXPENDITURE	119 153	54 825
Administration	10 000	3 467
Communications and materials	619	733
Consultants and resource people	2 218	24 130
Coordination and logistics	3 000	1 708
Event accommodation and travel	103 347	24 787
Foreign exchange gain	(31)	-
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

ASIA COORDINATION

	2023 USD	2022 USD
INCOME	25 338	-
Grants	7 265	-
Porticus	-	-
Received	126 024	-
Deferred to 2024	(126 024)	-
Swedish International Development Cooperation Agency (Sida) - # 61070135	290	-
Transferred from Management Systems - MGMT	290	-
United Nations High Commissioner for Refugees (UNHCR) - MDH	6 975	-
Received	19 100	-
Deferred to 2024	(12 125)	-
Earned income	18 073	-
Cyrilla	22 131	-
Refunds	(4 058)	-
EXPENDITURE	25 338	-
Administration	456	-
Consultants	2 450	-
Grants	2 100	-
Operating expenses	(20)	-
Personnel costs	18 195	-
Travel	2 157	-
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2023 USD	2022 USD
INCOME	-	417 365
Grants	-	411 632
European Union	-	411 632
Contract number: EIDHR/2018/400-438	-	-
Deferred to 2022	-	223 640
Accrued in 2022	(187 991)	187 991
Accrued in 2023	187 991	-
Partner contributions	-	5 733
EngageMedia	-	3 569
Media Matters for Democracy (MMFD)	-	2 164
EXPENDITURE	-	417 365
Indirect costs	-	27 005
Other Costs, services	-	113 962
Grants	-	14 520
Human Resources	-	181 311
Travel	-	80 567
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

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

	2023 USD	2022 USD
INCOME	842 090	1 001 678
Grants	781 608	984 030
Open Society Institute - OR202181402	81 285	-
Deferred to 2022	-	150 000
Deferred to 2023	150 000	(150 000)
Deferred to 2024	(68 715)	-
Swedish International Development Cooperation Agency (Sida) (61070135) / (61070065)	700 322	984 030
Transferred from Management Systems - MGMT	700 322	525 847
Deferred to 2022	-	458 183
Earned income	60 482	17 648
Commissioned services – external	48 350	10 450
APNIC Foundation	40 000	-
Received	49 000	-
Deferred to 2024	(9 000)	-
Connect Humanity (via Tides Foundation)	-	3 000
Deferred to 2022	-	3 000
48Percent.org	-	6 000
Deferred to 2022	-	6 000
Donation	2 350	1 450
Internet Society (ISOC)	6 000	-
Commissioned services – internal	-	4 949
Refunds	12 132	2 249
EXPENDITURE	842 090	1 001 678
Coordination	252 056	240 190
Consultants	74 549	31 651
Overhead	85 668	106 656
Personnel	91 839	101 883
Objective 1 – Institutional Strengthening	197 733	241 727
Peer Community Grants	116 043	25 742
Peer-exchange	20 376	22 783
Personnel	-	98 889
Project inception and planning meetings	61 315	94 313
Objective 2 – Training & mentorship	23 874	32 768
Communications	11 293	10 768
Consultants	3 765	22 000
Personnel	8 268	-
Travel	548	-
Objective 3 – Tech Innovation	152 491	233 964
APC Labs tech development	7 459	44 783
Communications	6 618	-
Implementation activities	-	17 614
Pathfinder grants	4 236	93 560
Personnel	131 467	78 008
Travel	2 711	-
Objective 4 – Policy	132 503	146 462
Consultants	84 053	61 750
Implementation activities	3 617	-
Personnel	33 886	32 196
Regional regulatory workshops	-	1 450
Sub-grants	3 193	48 365
Travel	7 754	2 701
Objective 5 – Gender	83 432	106 566
Consultants	32 153	-
Gender CN discretionary grants	4 979	25 567
Implementation activities	-	28 458
Personnel	45 083	50 136
Travel	1 218	2 405
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

DIGITAL AUDIO BROADCASTING FRAMEWORK FOR KENYA

	2023 USD	2022 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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

GLOBAL INFORMATION SOCIETY WATCH

	2023 USD	2022 USD
INCOME	1 000	76 760
Grants	993	76 755
Swedish International Development Cooperation Agency (Sida) - # 61070135 Transferred from Management Systems - MGMT	993 993	76 755 76 755
Other income	7	6
EXPENDITURE	1 000	76 760
Book - content	950	45 955
Book - production and distribution	-	139
Book - website, launch and dissemination	50	-
Coordination	-	30 666
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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SOUTHEAST ASIA DIGITAL RIGHTS COLLABORATIVE (SEA-DRC)

	2023 USD	2022 USD
INCOME	265 625	93 934
Grants	265 625	86 925
Luminate Foundation, Inc.	263 075	86 925
Received	83 750	216 250
Deferred to 2022	-	50 000
Deferred to 2023	179 325	(179 325)
Swedish International Development Cooperation Agency (Sida) - # 61070135	2 550	-
Transferred from Management Systems - MGMT	2 550	-
Other Income	-	7 009
Commissioned services - internal	-	2 951
Refunds	-	4 058
EXPENDITURE	265 625	88 988
Administration	18 666	5 834
Asia Coordination	-	2 062
Capacity Building – face-to-face and virtual	16 200	13 930
Cohort Camp	-	22 639
Connectivity and platform costs	4 361	-
Convening	45 290	1 980
Grants	42 585	-
Salaries – APC	138 522	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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY NETWORKS AND OTHER
COMMUNITY-BASED CONNECTIVITY INITIATIVES

COMMUNITY DEVELOPMENT CAMEROON

	2023 USD	2022 USD
INCOME	44 743	32 884
Grants	44 743	32 884
German Corporation for International Cooperation Grant agreement number: 81281005 Received	44 743	32 884
Deferred to 2023	-	40 971
Accrued in 2023	8 087	(8 087)
	36 656	-
EXPENDITURE	44 743	32 884
Administration	4 122	2 989
Communications	4 271	-
Consultants	4 673	13 695
Events	21 164	8 210
Operational expenses	20	-
Personnel	10 492	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 2023

COMMUNICATIONS AND INFORMATION POLICY PROGRAMME

SUPPORTING COMMUNITY-LED APPROACHES TO ADDRESSING THE DIGITAL DIVIDE

	2023 USD	2022 USD
INCOME	513 941	1 090 210
Grants	513 941	1 087 710
Department for International Development (DFID) Foreign, Commonwealth and Development Office (FCDO) Accountable Grant Number: 204963	513 941	1 087 710
Deferred to 2022	-	1 612 966
Deferred to 2023	525 256	(525 256)
Deferred to 2024	(11 315)	-
Contributions	-	2 500
EXPENDITURE	513 941	1 090 210
Overhead – APC	33 252	61 216
Evaluation	15 672	-
Personnel (project-wide support)	104 126	132 618
Project leadership, oversight and management development	14 224	42 949
Project Communication and Advocacy	37 799	4 660
Project Administrator	49 240	27 523
Gender Policy	-	4 868
Communication support	1 074	44 564
Technical support	1 788	8 054
WP 1: Strengthening a peer community of Meso Organisations	62 562	212 850
Brazil	10 643	42 570
Personnel	10 643	39 600
Institutional strengthening	-	2 970
Indonesia	12 642	42 570
Personnel	10 643	39 600
Institutional strengthening	1 999	2 970
Kenya	12 642	42 570
Personnel	10 643	39 600
Institutional strengthening	1 999	2 970
Nigeria	12 642	42 570
Personnel	10 640	39 600
Institutional strengthening	2 002	2 970
South Africa	12 642	42 570
Personnel	10 643	39 600
Institutional strengthening	1 999	2 970
Travel - Project meetings	1 352	-
WP 2: Towards sustainable Local Organisations and Networks	133 246	498 630
Personnel	24 804	32 390
Consultants	12 195	19 260
Peer-exchanges	11 950	7 510
Sub-grants	54 758	173 389
Training and mentorship	242	266 081
Workshop	29 296	-
WP 3: Creating an Enabling policy and regulation environment	165 083	184 896
Personnel	8 143	11 488
Consultants	81 111	66 520
International travel	9 186	-
Lead researchers	-	14 171
National regulatory workshops	14 533	38 849
Production	10 852	7 807
Sub-grants	14 678	14 051
Technical assistance to national regulators	26 580	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 2023

SAFETY FOR VOICES INITIATIVE

	2023 USD	2022 USD
INCOME	1 497 251	-
Grants		
Dutch Ministry of Foreign Affairs fund (MoFA)	1 497 251	-
Received	2 055 830	1 813 811
Deferred to 2023	1 813 811	(1 813 811)
Deferred to 2024	(2 372 391)	-
EXPENDITURE	1 497 251	-
I.A - Direct Staff Costs	315 384	-
I.C - External: consultants and advisers	73 914	-
I.C - External: consultants and advisers - Partners	87 243	-
II.A - Knowledge Building	19 487	-
II.A0 - Consortium Coordination	58 522	-
II.B - Cross movement support and network development	19 526	-
II.C - Policy Advocacy	9 275	-
II.D - Accompaniment of HRDs	283 943	-
II.E - Urgent & Emergency Response	234 855	-
II.G - Activity-related travel costs	88 355	-
II.H - Project office costs	4 862	-
II.I - Activity-related equipment and investment costs	11 227	-
II.J - Monitoring, evaluation and auditing	63 664	-
IV.A - Overheads / indirect costs (15%max.)	205 109	-
Foreign exchange loss	21 887	-
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 2023

WOMEN'S RIGHTS PROGRAMME

PROGRAMME COORDINATION

	2023 USD	Restated 2022 USD
INCOME	699 136	959 783
Grants	664 467	619 715
Astraea Foundation - Federal Contract No. 6228-APC-CL20	-	102 578
Received	59 230	-
Accrued in 2022	(59 230)	59 230
Deferred to 2022	-	43 348
The Ford Foundation - Grant # 0134-0258	70 000	85 000
Transferred from Institutional Strengthening	70 000	85 000
Foundation for a Just Society - # 1528 and # 1376	62 473	50 000
Received	100 000	100 000
Deferred to 2022	-	50 000
Deferred to 2023	100 000	(100 000)
Deferred to 2024	(137 527)	-
Global Fund for Women Grant #22-60068R, # 21-57590R	89 358	73 512
Received	80 000	93 920
Deferred to 2022	-	25 976
Deferred to 2023	46 384	(46 384)
Deferred to 2024	(37 026)	-
The Oak Foundation - OFIL-23-114	93 181	-
Received	270 000	-
Deferred to 2024	(176 819)	-
Swedish International Development Cooperation Agency (Sida) - # 61070135	28 142	25 000
Transferred from Management Systems - MGMT	28 142	25 000
Swiss Philanthropy Foundation	-	10 000
Wellspring Philanthropic Fund (WPF) - # 14806	244 153	273 625
Received	-	350 000
Deferred to 2022	-	167 778
Deferred to 2023	244 153	(244 153)
Wellspring Philanthropic Fund (WPF) - # 17987	77 160	-
Received	250 000	-
Deferred to 2024	(172 840)	-
Contributions to Making a Feminist Internet - event	-	30 330
Earned income	34 669	309 739
Commissioned services - external	20 726	7 782
Commissioned services - internal	-	297 897
Refunds	13 943	4 060
EXPENDITURE	699 136	1 035 647
Consultants and related expenses	77 872	72 377
CommsLabs Program for Eastern Europe and Central Asia	-	102 628
Event-related	113 841	10 470
Foreign exchange gain	(11)	-
Making a Feminist Internet - event	-	144 802
Operating expenses	83 743	11 169
Personnel costs	347 725	571 363
Research and publications	16 325	-
Security Training in Brazil	-	4 990
Small grants for capacity building and campaigning	56 500	108 539
Translation	3 142	9 310
SURPLUS/(DEFICIT) FOR THE YEAR	-	(75 864)
TRANSFER (TO)/FROM PROJECTS	-	75 955
TRANSFER (TO) MANAGEMENT SYSTEMS	-	(91)
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 2023

WOMEN'S RIGHTS PROGRAMME

MAKING A FEMINIST RESEARCH NETWORK

	2023 USD	2022 USD
INCOME	55 285	168 621
Grants		
International Development Research Centre Grant # 108598-001 Received	-	168 621
Deferred to 2022	-	148 994
International Development Research Centre Grant # 110151-001 Received	55 285	-
Deferred to 2024	493 025 (437 739)	-
EXPENDITURE	55 285	160 779
Consultants	-	9 870
Coordination	39 533	64 368
Indirect costs	7 991	14 008
Research	4 675	72 533
Staff travel	3 087	-
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 2023

WOMEN'S RIGHTS PROGRAMME

OUR VOICES, OUR FUTURES - (OVOF) PROJECT

	2023 USD	2022 USD
INCOME	561 623	608 919
Grants		
Dutch Ministry of Foreign Affairs fund via Creating Resources for Empowerment in Action (CREA) Received	561 623	608 919
Deferred to 2022	691 841	589 336
Deferred to 2023	-	23 306
Deferred to 2024	3 723	(3 723)
	(133 940)	-
EXPENDITURE	561 623	536 406
Activity costs	290 833	379 010
Audit	1 694	3 768
Direct staff costs	170 384	124 420
Foreign exchange loss	5 577	-
Travel	24 976	2 121
Overhead/indirect costs	68 160	27 088
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	-	-