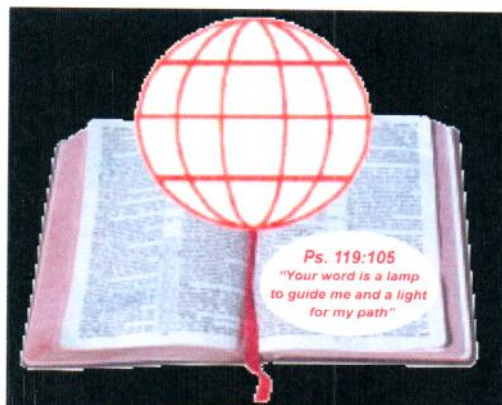


THE BIBLE SOCIETY OF UGANDA



God's Word Life for All

Auditor's Report and Financial Statements For the year ended 31 December 2015



God's Word Life for All

The Bible Society of Uganda
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Acronyms

ABIEH	A Bible In Every Home
ADRA	Adventist Development and Relief Agency
BFBS	British and Foreign Bible Society
BSRL	Bible Society Resource Limited
BSU	Bible Society of Uganda
CEO	Chief Executive Officer
FCBH	Faith Comes By Hearing
GSP	Good Samaritan Project
HIV/AIDS	Human Immune Virus/ Acquired Immune Deficiency Syndrome
ISP	International Support Program
PHD	People with Hearing Disability
PVD	People with Visual Disability
SIL	Summer Institute of Languages
UBS	United Bible Societies
UK	United Kingdom
UGX	Uganda Shillings



2.0 Organization Information

2.1 Registered Office and Principal Place of Business

Bible House,
Plot 38, Bombo Road,
P.O.Box 3621
Kampala Uganda
www.biblesociety-uganda.org
Email: info@biblesociety-uganda.org
Tel: 041-4251165

2.2 Bankers

Barclays Bank (U) Limited,
Plot 2/4 Hannington Road,
P.O.Box 7101,
Kampala, Uganda.

Stanbic Bank Limited,
Plot 3A2/3A3 Sports Lane, Lugogo,
P.O.Box 7131,
Kampala, Uganda.

2.3 Secretary and Solicitors

Sebalu and Lule Associates
EADB Building,
Plot 4 Nile Avenue,
P.O.Box 2255,
Kampala, Uganda.

2.4 Auditors

Kisaka & Company Certified Public Accountants
P.O. Box 27917,
Kampala, Uganda
Tel : 0414255453
Fax: 0414-257592
Kisaka@africaonline.co.ug
[Kisaka @utlonline.co.ug](mailto:Kisaka@utlonline.co.ug)
www.kisaka.ug



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3.0 Governors' report

The Governors submit their report together with the audited financial statements for the year ended 31 December 2015, which disclose the state of affairs of, the Bible Society of Uganda referred to as "BSU"

3.1 Principal activity

The principal activity of the BSU is to translate, print and distribute Bibles and other related scriptures to all Christian churches and institutions in Uganda.

3.2 Vision

The BSU exists to bring up, "A people fully qualified and equipped by the Word of God to do every kind of good deed."

3.3 Mission

To provide affordable Holy Scriptures in languages and media that communicates effectively to the people.

3.4 Core values

The Bible Society of Uganda's core values are;

- Professionalism
- Servant hood
- Accountability
- Motivation
- Integrity

3.5 Aim/goal

The aim of the BSU is to;

- Undertake, provide and promote the widest possible effective circulation of the Holy Scriptures of the Christian Faith without doctrinal comment through churches and other channels
- Encourage the study of the Holy Scriptures in furtherance of the aims above

3.6 Objectives

- To initiate and promote the translation of the Holy Scriptures into as many languages as shall be considered necessary in consultation and cooperation with local churches and the United Bible Societies
- To promote the production and distribution of the Holy Scriptures in appropriate format and media
- To secure financial and other material support through local contributions and donations for the BSU's work in Uganda and abroad
- To promote and encourage the ownership, reading and study of the Holy Scriptures by all Christians and others and make the scriptures available at an affordable price.



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3.7 Activity performance as per objective

No	Objectives	Projects Undertaken	Budgeted Resources (UGX '000)	Resources Spent (UGX'000)	Achievements		Actual Output	Impact	Challenges
					Budgeted Output	Budgeted Output			
1.	Translation	Dhopadhola Inter-Confessional OT translation	92,419	88,898	5,000 Bibles		More new Testaments are being distributed and the process is ongoing	Gradual improvement in awareness about the existence of Scriptures in Dhopadhola with more involvement of the reviewers and community	The translation was not completed due to the end of the translation consultant's contract and process of negotiating for new terms of contract whose completion took long
		Lumasaaba Inter-Confessional OT Translation	92,419	97,085	5,000 copies of the Bible		The NT with Psalms is being distributed)	Promotion of the Bible launch has seen increased sales of the NT	One of the translators also went for maternity leave and this delayed the project.
		Lusamia Lugwe Inter-Confessional OT Translation	103,785	88,989	10,000 copies of the Bible		Marketing drives are taking place to prepare the community for the coming Bible	Dialogue with the Samia Community is on-going thus creating more awareness	Harmonization of the bible and quality checking was not completed
		Acholi Inter-Confessional Bible Revision	103,785	66,555	Sample Book of Ruth to be revised, printed and distributed to about 1,000 people		(No portions were printed for the audience due to time constraints, most of the time was taken in drafting and training of the translators)	Sensitisation around the Acholi region has been made with churches pledging to make contributions to the project	The harmonization of the project was not completed
		Kupsapiiny Translation	120,257	99,032	1,000 copies of the selected portion		1000 copies of the book of Acts were distributed in the	Many people are appreciating that God can speak to his people in Kupsapiiny as they	Funds are still being collected to assist kick-start the administration office in Gulu.
								Funding constraints for implementing the literacy component of this project	



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Objectives		Project Undertaken		Resources		Achievements		Challenges	
No		Budgeted Resources (UGX '000)	Resources Spent (UGX'000)	Budgeted Output	Actual Output	Impact			
					<i>Kupsapiny community</i>	read the translation and they are beginning to support the translation			
		Areso Bible Revision	92,419	106,438	Sample Book of Genesis to be revised and printed and distributed to about 1,000 people	<i>The books of Jonah, Matthew, John, Mark, Luke are already drafted and are at stage 1; the books of Ruth, Joshua have been discussed and are under review and ready for printing</i>	Awareness of the churches and partners in the Teso region have been identified with some of them contributing to the administration of the project.	One of the Ateso Bible Translators, Rev. Jeremiah Acelun, is undergoing chemotherapy treatment.	
		Translation Internship project	54,079	58,125	In partnership with the seed Company, train the Translation consultant to assist in checking upcoming translation projects	<i>Translation Consultant has finished studies and is undergoing training with the Kupsapiny project</i>	The consultant is involved in the translation projects checking with other Translation Consultants.	Harmonizing the different types of checking methods of translation.	
2	Distribution	Distribution project	1,979,726	2,348,118	To distribute 250,000 Bibles	Bibles 245,905 NT's 6,982 Portions 12,444 Others 74	Increased distribution of Children's bibles in 2015	Working capital to maintain the orders of bibles for the churches.	
3	Fundraising	Fundraising and church relations	325,656	362,492	3,500 members	1,396 members recruited	More Ugandans are aware of the work of the BSU	The work force to reach all the churches and Ugandans to sensitize them is great. Funds are limited.	
4	Scripture engagement	PVD	258,414	165,717	At least 5,000 people to	At least 16,962 people have	<ul style="list-style-type: none">The greatest impact has been on seeing the 8 blind	<ul style="list-style-type: none">Sometimes the immediate needs of the	



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NO	Objectives	Projects Undertaken	Resources		Achievements		Challenges	
			Budgeted Resources (UGX '000)	Spent (UGX'000)	Budgeted Output	Actual Output	Impact	Impact
					benefit.	benefited from this project from January to December 2015.	<p>students use their own copies of Braille Bible to take readings in different churches during the Bible Sunday & Sabbath celebrations without the hustle of brailing their own portions of the scripture to read</p> <ul style="list-style-type: none"> • More financial support has been realised from members and friends of the Bible Society because they are sure that our work is benefiting our blind people. This year alone we have received \$2,500 towards PVD project. Also some people have joined as members. 20 people became life members a category subscribing about \$345. • After the Church Leaders' Sensitization Meeting in February, the clergy who participated raised \$35 towards two white canes which are to be distributed to the blind 	<p>blind are not the Bible since they lack food and shelter which has increased our partnerships locally to different organizations.</p> <ul style="list-style-type: none"> • After the impact in community for those who can read Braille, we learnt that there is a big section of blind people that can't read Braille but are in need of Audio hence the desire to make this possible come 2016.
		Trauma	142,866	215,623	1,000,000 people to be reached through the radio programs nationwide	The Radio episodes were recorded in October 2015 and are not yet ready for	<ul style="list-style-type: none"> • Increased interest in the trauma healing knowledge. This has been followed by different groups asking for the same training for their people. For example 	-



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No	Objectives	Projects Undertaken	Budgeted Resources (UGX '000)	Resources Spent (UGX'000)	Achievements		Impact	Challenges
					Budgeted Output	Actual Output		
						broadcast	<p>Mission and Prayer School Tororo, St. Francis Chapel Makerere, different churches from the LRA affected communities in the Northern part of Uganda have sent several requests for trauma healing intervention to their communities, to mention but a few.</p> <ul style="list-style-type: none"> There have been requests from Luzira Main Prisons to have trauma healing caregivers go and have healing sessions with the inmates. Through these many have desired to be reconciled with the communities/families/individuals they wronged. In the refugee settlements church leaders have testified of reduction in Church conflicts with the intervention of the trauma healing program. 	
					Over 11,235 people to be reached directly through the project methodology of training using the	So far approx.10,000 people have been reached		



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No	Objectives	Projects Undertaken	Budgeted Resources (UGX '000)	Resources Spent (UGX'000)	Achievements		Actual Output	Impact	Challenges
					Budgeted Output	recommended modules			
					Recognise 100 Adolescents as Healing Club Ambassadors	500 Healing Club Ambassadors have been reached to			
					5,000 people give feedback of some sort; such as a phone call-in-studio during the program, a letter, an email, physical visit, testimony, or reference to another traumatized community that needs help	3,000 and more testimonies have been listened to by others that need help			
		ALPHA	60,325	48,189	3,000 ¹ Scriptures to be distributed.	2,380 ² Scriptures have been distributed		We have learnt that there is a hunger and need for the word of God both in the urban and rural areas of this Country. In some places we find people who know nothing about Jesus and need to be disciplined well.	Limited manpower and finances/resources

¹ See appendix i

² See appendix ii



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No	Objectives	Projects Undertaken	Budgeted Resources (UGX '000)	Resources Spent (UGX'000)	Achievements		Actual Output	Impact	Challenges
					Budgeted Output	Budgeted Output			
		FCBH	58,525	31,166	FCBH programs in prisons		Reached Kigo, Katakwi and Jinja prisons in Uganda	As the Gospel spreads like wildfire in Africa and Uganda in particular many Christians love their preachers so much that they take every word they preach without checking in the Bible to find out whether what has been preached is true or not. Faith Comes by Hearing is very important in streamlining many Christians through listening to unadulterated word of God on a proclaimer	It's only in some few prisons that we are allowed to take photos for security purposes. This hinders us from collecting good photos for reports
		Youth	209,700	135,773	Empowering youth in Scripture reading skills and how to appreciate the Word of God		-Annual Youth Assembly was organised -Bible quiz for schools was conducted	Youths from different churches, schools and communities were reached in the different parts of the country.	Bringing together members of different church denomination.
	Total		3,694,375	3,912,200³					

³ This is equal to the total operating expenses – See Sec 7.0 Statement of comprehensive income



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3.8 Board of trustees and governors

The members of the Board of Trustees and Governors who held office during the year to the date of this report are listed:

Board of Trustees

No	Name	Title	Status	No of meetings attended ⁴
1	Pastor Christian Aliddeki	Chairman	S	1, 2, 3
2	Rt. Arch Livingstone Mpalanyi N	Trustee	Left in 2015	1
3	Arch Bishop Paul Bakyenga	Trustee	S	1
4	Metropolitan Yona Lwanga	Trustee	S	-
5	Pastor Nicholas Wafula	Trustee	S	-
6	Rt. Rev. Charles Bernard O	Trustee	Appointed in 2015	3

Board of Governors

No	Name	Title	Status	No of meetings attended
1.	Msgr. John Wynand Katende	Chairperson	Left in 2015	1
2.	Rev.Can. Dr. Olivia Nassaka Banja	V/Chairperson	S	1, 2
3.	Justice Ezekiel Muhanguzi	President	S	1, 2, 3
4.	Achbishop John Baptist Odama	V/President	S	-
5.	Mr. George William Nyeko	Treasurer	S	1, 2, 3
6.	Pastor Emmanuel Waako	Member	S	1, 3
7.	Ms. Gladys Nalubega	Member	S	1, 2, 3
8.	Msgr. Dr. Lawrence Ssemusu	Member	S	2, 3
9.	Dr. Godfrey Onyango	Member	S	1, 2, 3
10.	Hon. Justine Khainza	Member	S	2, 3
11.	Pastor David Simwogerere	Member	S	1, 2
12.	Mr. Byron Mwanje	Member	S	1, 3
13.	Rev. Sr. Felicitas Babirye	Member	S	1, 2
14.	Mrs. Margaret Wamboga	Member	S	1, 2, 3
15.	Ms. Irene Kyazze Nakabiri	Member	Left in 2015	1
16.	Mrs. Sarah Nyende	Member	S	1, 2, 3
17.	Mr. Moses Kibirige	Member	Appointed in 2015	2, 3
18.	Fr. Dr. Mark Richard Ssajjabi	Member	Appointed in 2015	2, 3
19.	Mr. Simon Peter Mukhama	GS/ CEO		1, 2, 3

KEY: S – Still serving on the BSU Board

⁴ KEY: 1 – 23rd Mar 2015; 2 – 28th Sept 2015; 3 – 23rd Nov 2015



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3.9 Future Plans

No	Objectives	Projects to be undertaken	Estimated resources (Ugx '000)	Planned achievements	
				Output/Outcome	Impact
1.	Translation	Dhopadhola	450,000	Complete bible; Catholic edition	Gradual improvement in awareness about the existence of scriptures in those languages which will lead to spiritual growth and upliftment of the people in those communities.
		Rufumbira		New testament only	
		Lumasaaba		Complete Bible	
		Acholi		Revision project	
2	Distribution	Internship Scripture distribution	3,372,000	467,000 Bibles	Distribution of 467,000 Bibles
3	Fundraising	Church Relations	440,000	Visitations to 200 Churches	Increase in Bible week and donations.
		Membership		1500 new members and 1000 members renewing membership.	Sensitisation and recruitment of members Increase in donations.
4	Engagement	Fundraising locally for our projects	200,000	Raise funds for PVD Project and DBOU	Increase in local income for self-sustainability
		Trauma Healing Project		Reaching out to 1,052,050 People	-Conducting Classic Advanced Equipping and Children's, sessions -Carrying out site visits.
		Providing Scriptures for people with Visual Disability	160,000	Reaching out to 6,810 People	-Braille and Audio Bible distribution, Church leaders sensitisation, Skills development and other outreach programmes
		Youth and Children activities	100,000	To reach out to 10,000 Youths in recitals across all regions	Conducting bible recitals, Youth assembly and other activities.
		Deaf Bible Opportunity	50,000	Reaching out to more People with hearing challenges	Visiting prisons, Training church leaders and bible engagement
		FCBH Project	35,000	Distribution of more Audio Bibles	As in above.
	Total		4,807,000		



3.10 Auditors

The auditors, Kisaka & Company were appointed to carry out the audit of the organization for the year ended 31 December 2015 and have expressed their willingness to continue in office in accordance with Section 159(2) of the Companies Act, Cap 110, and Laws of Uganda.

By order of the Board

General Secretary

2016



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4.0 Statement of Governors' Responsibilities

In accordance with the Constitution of the BSU, the Board of Governors are responsible for the preparation and presentation of financial statements for each year that show a true and fair view of the state of affairs of the BSU as at the end of the financial year.

In preparing those financial statements, the Board of Governors are required to:


- a) Select suitable accounting policies and apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) Comply with United Bible Societies' financial policies and procedures, local laws, statutes and regulations;
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the BSU will not continue in business.

The Finance Committee which is a committee of the Board of Governors is responsible for keeping proper Books of Account, which disclose with reasonable accuracy, at any time, the financial position of the BSU. They are also responsible for safeguarding the assets of the company.

The Committee members accept responsibility for the annual financial statements set out on pages 19 to 36, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards for small and medium-sized entities (*IFRS for SMEs*) and comply with the requirements of the BSU Constitution and the United Bibles Societies' financial policies and procedures. The members are of the opinion that the Financial Statements give a true and fair view of the state of affairs of the BSU and of its operating results. The members further accept responsibility for the maintenance of accounting records, which have been relied upon in the preparation of Financial Statements, as well as adequate systems of internal control.

Nothing has come to the attention of the governors to indicate that the BSU will not remain a going concern for at least the next twelve months from the date of this statement.


Date 21.03.2016
Chairman Finance Committee


Date 21/3/2016
General Secretary/CEO

5.0 The Independent Auditor's Report to the Members of the Bible Society of Uganda

5.1 Report on the Financial Statements

We have audited the accompanying financial statements of the BSU, which comprise the Statement of financial position as at 31 December, 2015, the Statement of comprehensive income, Statement of changes in equity, the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes, set out on pages 23 to 36.

5.2 Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with the International Financial Reporting Standards for small and medium-sized entities (*IFRS for SMEs*), requirements of the BSU Constitution and the United Bibles Societies' financial policies and procedures. This responsibility includes; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

5.3 Auditor's Responsibility

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

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



In addition, we carried out the following procedures;

- a) Assessed compliance with the NGO Act, the United Bible Societies' Financial Policies and the constitution of the BSU.
- b) Assessed the economy, efficiency and effectiveness of the BSU's operations by establishing whether good procurement practices and budget controls were in place, Society's targets were achieved within the planned time and at the budgeted cost.

We believe that the audit evidence we have obtained in respect to each of the above is sufficient and appropriate to provide a basis for our audit.

5.4 Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the Bible Society of Uganda as at 31 December 2015, and of its financial performance and its cash flows for the period then ended in accordance with the International Financial Reporting Standards for small and medium-sized entities (*IFRS for SMEs*), the United Bible Societies' Financial Policies and the Constitution of the Bible Society of Uganda.

5.5 Other Reporting Requirements

a) Compliance with the Constitution and NGO Act

- We reviewed the BSU's operations to confirm whether it had complied with the provisions in its constitution. We did not come across any significant instances of non-compliance with the stipulations of the BSU's documents. Activities were in line with the objectives of the organization.
- The BSU complied with the NGO Registration Regulation of 2009, regulation 16 of submitting the annual returns.
- Compliance with the Income Tax Act Cap 340 - The annual income tax return for the year 2014 was filed on 20th April 2015.

b) Economy, Efficiency and Effectiveness

Economy

Economy may be defined as minimizing the cost of resources used for an activity having regard to the appropriate quality. Economy relates to all types of resources such as physical, financial, human and information.

In relation to the procurement of scriptures, management reasonably practiced economy.



Except for the Ebizframe accounting package which was procured at a high cost (approx. Shs.200 million) in comparison with the nature of the BSU environment, and the inadequacies that were reported in the procurement process; the fee rates used in procurement of other non-scripture goods and services were significantly reasonable.

Efficiency and Effectiveness

Efficiency refers to the relationship of inputs and outputs; it is relevant to the use of resources, effectiveness is defined as an ends-oriented concept that measures the degree to which predetermined goals and objectives for a particular activity or program are achieved (the attainment of the right results from usage of resources and organizational operations). This could not effectively be attained due to the inadequacies identified in the project work plans, monitoring and evaluation as well as the absence of the ¹SMARTness quality in most of the set goals and objectives.

Kisaka & Co

Certified Public Accountants

1st April 2016



¹ SMART – specific, measurable, attainable, realistic, time bound



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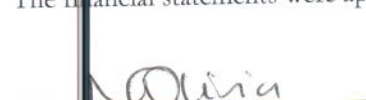

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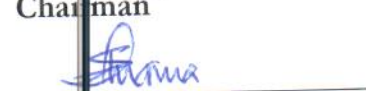
6.0 Statement of financial position

	Notes	2015 UGX '000	2014 UGX '000
Non-Current Assets			
Property and Equipment	10.3	3,543,411	3,443,339
Park Hotel	10.4	100	100
Intangible Asset	10.5	207,709	-
		3,751,220	3,443,439
Current Assets			
Bound Inventory	10.6	2,037,979	3,171,053
Accounts Receivable	10.7	676,023	468,574
Cash and Bank Balances	10.8	240,438	681,309
		2,954,440	4,320,936
Total Assets		6,705,660	7,764,375
Reserves and Liabilities			
Reserves			
Capital Reserve	10.9	2,417,055	2,494,193
Revaluation Reserve	10.11	2,429,247	2,429,247
Bible House Re-Development Fund	10.10	732,189	732,189
		5,578,491	5,655,629
Current Liabilities			
International support Programme (ISP)	10.12	499,140	837,171
Creditors and Accruals	10.13	506,141	1,152,019
		1,005,281	1,989,190
Deferred Income	10.14	121,888	119,556
		1,127,169	2,108,746
Total Reserves and Liabilities		6,705,660	7,764,375

The accounting policies and notes set out on pages 23 to 36 form an integral part of these Financial Statements

The financial statements were approved by the Board of Governors and signed on its behalf by:

 Date: 21/03/16
  Date: 21.03.2016
 Chairman Treasurer

 Date: 21/3/2016
 General Secretary/CEO



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7.0 Statement of comprehensive income

	Notes	2015 Budget UGX '000	2015 Actual UGX '000	2014 Restated UGX '000
Scripture sales	10.15	7,349,620	5,299,074	5,808,893
Discount allowed	10.16	(996,862)	(771,312)	(748,454)
Net scripture sales		6,352,758	4,527,762	5,060,439
Cost of sales	10.17	(3,876,423)	(2,349,424)	(2,864,614)
Gross profit		2,476,335	2,178,338	2,195,825
Other income	10.18	1,065,874	1,656,724	1,810,229
Operating income		3,542,209	3,835,062	4,006,054
Operating expenses				1,624,675
Program expenses	10.19.1	1,359,027	1,453,829	1,131,501
Employee costs	10.19.2	1,245,178	1,470,744	865,111
Administrative expenses	10.19.3	1,090,170	987,627	
		3,694,375	3,912,200	3,621,287
(Deficit)/ Surplus		(152,166)	(77,138)	384,767
Other comprehensive income				2,429,246
Revaluation Surplus	10.11	-	-	
Total comprehensive income		(152,166)⁶	(77,138)⁷	2,814,013

⁶ This was to be financed by the surplus for 2014 represented by the funds carried forward in the cash and bank balances.

⁷ This was budgeted for.



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8.0 Statement of changes in equity

	⁸ Capital reserves	Revaluation reserve	Re-Development reserve	Total
	UGX '000	UGX '000	UGX '000	UGX '000
Balance as at 01/01/2014	2,311,845	-	532,189	2,844,034
Prior period adjustment	(2,416)	-	-	(2,416)
Surplus for the year (note 7.0)	384,764	-	-	384,764
Transfer to Redevelopment Reserve	(200,000)	-	200,000	-
Revaluation Surplus (note 10.11)	-	2,429,247	-	2,429,247
Balance as at 31/12/2014	2,494,193	2,429,247	732,189	5,655,629
Balance as at 01/01/2015	2,494,193	2,429,247	732,189	5,655,629
Deficit for the year (note 7.0)	(77,138)	-	-	(77,138)
Balance as at 31/12/2015	2,417,055	2,429,247	732,189	5,578,491

⁸these are the accumulated retained earnings according to the UBS guidelines.



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9.0 Statement of cash flows

	Note	2015 UGX '000	2014 UGX '000
Cash Flows from Operating Activities			
Surplus for the year	7.0	(77,138)	384,764
Adjustments for:			
Gains on disposal of Assets	10.18.2	(30,700)	(39,903)
Depreciation & Amortisation	10.3	190,025	154,093
Prior Year Adjustment	8.0	-	(2,416)
Cash flow before movement in working capital		82,187	496,538
Decrease (Increase) in Inventory	10.6	1,133,074	(887,994)
Decrease (Increase) in Receivables	10.7	(207,449)	(85,698)
Increase (Decrease) in Creditors	10.13	(645,878)	822,865
Cash generated from Operating Activities		361,934	345,711
Cash Flows from Investing Activities			
Proceeds From Sale of Fixed Assets	10.18.2	30,700	39,903
Purchase of intangible asset	10.5	(207,709)	-
Purchase of Fixed Assets	10.3	(290,096)	(328,312)
Net cash used in investing activities		(467,105)	(288,409)
Cash Flows from Financing Activities			
Increase(decrease) in Deferred Income	10.14	2,332	40,477
Advances from ISP	10.12	(338,031)	119,673
Net cash used in financing activities		(335,699)	160,150
Increase/(Decrease) in Cash and cash equivalents	10.8	(440,870)	217,452
Cash and Bank Balances			
As at 1 January	10.8	681,309	463,857
As at 31 December		240,439	681,309



10.0 Notes to the Financial Statements

10.1 The Accounting Entity

BSU is a non-profit Christian NGO, serving churches by translating, producing and distributing the Holy Scriptures with a mandate of achieving the widest possible, effective and meaningful distribution of the Holy Scriptures.

Its head office is at the Bible House on Bombo Road, Kampala, Uganda. The BSU has distribution centers in Iganga, Mbale and Fort Portal. It has branches in Rwenzori, Teso and Ankole region.

It has so far been able to translate the whole Bible in 12 Languages and these include: Luganda, Runyankole-Rukiga, Runyoro-Rutoro, Ng'akarimojong, Alur, Acholi, Kinadi, Ateso, (Madi, Kumam, Lusamia, Lumasaba.- in final stages)

The Financial Statements presented disclose the sales and grants received by the BSU in furtherance of the above objective during the year ended 31 December 2015.

As at 31 December 2015, the BSU had 1,648 members as shown below;

Type of Membership	Number of members	
	2015	2014
Associate	389	238
Couple	356	277
Single	424	298
Junior	248	149
Group	40	36
Life (Partial and Full)	150	110
Bible A Month Club	37	12
Company / Organisation	4	5
	1,648	1,125



10.2 Significant Accounting Policies

The principal accounting policies adopted for the preparation of the financial statements are:

a) Basis of Accounting

The accounting and reporting policies adopted by the BSU are in accordance with the International Financial Reporting Standards for small and medium-sized entities (*IFRS for SMEs*). Section 2.36 of the *IFRS for SMEs* requires an entity to prepare its financial statements, except for cash flow information, using the accrual basis of accounting. BSU uses the modified accrual basis of accounting with the modification on membership subscriptions which are recognised when received rather than when earned.

b) Property Plant and Equipment – Section 17

According to Sec 17.9, all property and equipment are initially recognized at cost. Subsequently, land and buildings are measured at their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses for buildings – Sec 17.15B. Other property and equipment after initial recognition are measured at cost less accumulated depreciation and accumulated impairment losses – Sec 17.15A.

Increases in the carrying amount as a result of revaluation are recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. However, the increase is recognised in the profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss – Sec 17.15C. Decreases in the carrying amount as a result of revaluation are recognised in profit or loss. However, the decrease shall be recognised in other comprehensive income to the extent of any credit balance existing in the revaluation surplus in respect to that asset. The decrease in other comprehensive income reduces the amount accumulated in equity under the heading of revaluation surplus – Sec 17.15D.

Gains or losses on derecognition of property and equipment are determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item – Sec 17.30. The gains or losses on derecognition are recognised in the profit or loss when the item is derecognized – Sec 17.28.

While depreciation is charged on a prorata basis for acquisitions made during the year, depreciation is not charged in the year of disposal. Depreciation is calculated using straight-line method to write-down the cost or revalued amounts of assets over their estimated useful lives, as follows:



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Furniture and Fittings	10%	Per annum
Computers and Equipment	25%	Per annum
Motor Vehicles	25%	Per annum
Buildings	2%	Per annum

Amortisation of Lease holds

Leasehold land and buildings are amortized over the lease period of 89 years with effect from 1 July, 1992.

Fair Value is the amount for which an asset could be exchanged, a liability settled or an equity instrument granted could be exchanged, between knowledgeable, willing parties in an arm's length transaction – *IFRS for SMEs* Appendix B, Glossary of terms.

c) Intangible asset – Section 18

According to Sec 18.9, all intangible assets are initially recognized at cost. Expenditure incurred internally on an intangible item, including all expenditure for both research and development activities, is recognised as an expense when it is incurred unless it forms part of the cost of another asset that meets the recognition criteria of this standard – Sec 18.14. Subsequently, the intangible assets are measured at cost less accumulated amortisation and accumulated impairment losses – Sec 18.18.

d) Inventories – Section 13

Inventories are measured at the lower of cost and estimated selling price less costs to complete and sell – Sec 13.4. In accordance with the United Bible Society guidelines, the cost is stated at average. In line with Sec 13.5, the average cost includes purchase cost of the scripture (from the supplier), insurance, transport and handling costs which are incurred in bringing the scriptures to their present location and condition.

e) Cash and Cash Equivalents – Section 7

Cash and cash equivalents are presented in the statement of financial position at cost. For the purposes of the statement of cash flow, cash and cash equivalents comprise cash on hand and deposits held at call with banks.

f) Translation of foreign currencies – Section 30

Income and expense items in foreign currency are translated into Uganda Shillings using the exchange rates at the time of the transaction. Foreign denominated assets and liabilities reported in the statement of financial position are translated using closing rates – Sec 30.9. The closing rate used at 31 December 2015 was 1\$: UGX. 3,360.



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g) Sales revenue – Section 23

Revenue is measured at the fair value of the consideration received or receivable. The fair value of the consideration received or receivable takes into account the amount of any trade discounts, prompt settlement discounts and volume rebates allowed by the Society – Sec 23.3. The Society includes in revenue only the gross inflows of economic benefits received and receivable by the entity on its own account. All amounts collected on behalf of third parties are not included in the revenue – Sec 23.4.

Revenue is recognised from the sale of scriptures when all the following conditions are satisfied:

- the entity has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the entity retains neither a continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transactions can be measured reliably

h) Donations, grants and in-kind contributions

Grants from donors shall be recognized as deferred grants when they are received. The BSU shall recognize Grant Income from the donors after the activity for which the grant was given has been carried out, or upon depreciation of donated fixed assets.

Donations in kind shall be valued by management and/or the donor, at market value and shall be accounted for as Grant Income or Capital Grant and an equivalent expense or asset shall be recognized at that value.

There were no in kind contributions

i) Members' subscription, interest income, rental income and other income

- i. Income from membership subscriptions is recognised when received rather than when earned
- ii. Interest received from investments shall be recognized as income when they are earned
- iii. Rental income shall comprise payments as a result of renting the BSU's properties to other organizations or individuals.
- iv. Other receipts shall comprise such incomes like, sale of promotional items, fundraising incomes, foreign exchange gains, sub-letting etc. These shall be recognized as they arise.



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Provision for bad debts

No specific provisions are made for doubtful debts. Bad debts are written off after all reasonable steps to recover them have been taken without success.

Comparatives

Comparative information shall be disclosed in respect of previous periods for all amounts reported in the financial statements. This aims at allowing the coherence and comparison of the financial information published by the Society.

Employee Benefit Scheme

i. National Social Security Fund (NSSF)

The Bible Society, as an employer in Uganda, is required to contribute to NSSF. This is a statutory defined contribution scheme whereby the Bible Society contributes 10% of the employee earnings while the employee contributes 5% of the same. The Bible Society has no legal or constructive obligation to contribute beyond these formal terms.

ii. Staff Provident Fund

The BSU decided to institute a contributory Staff Provident Fund effective January 2006, replacing the non-contributory United Bible Societies Provident Fund. The Fund was initially funded by the United Bible Societies contributions to 31st December 2005. Thereafter the scheme is funded by 15% and 7.5% of the earnings respectively by the BSU and the employee. This then changed to 10% and 5%. In addition, the BSU is obligated to meet all the operational expenses of the scheme. The Board agreed to cease provident fund contributions on request of the staff in August 2013.

The provident funds were withdrawn from ICEA (U) Ltd and fixed to earn interest in Barclays Bank at 11.5%p.a for 9 months due 1st January 2015. This was paid to all the respective staff during the year.

The Board of Governors again contracted M/s Insurance Company of East Africa Limited (ICEA (U) Ltd) to manage the Fund on its behalf. The fund has the employer contribution only to be paid to the staff upon expiry of their contract. It has been confirmed that there are no outstanding operational expenses and/or any other legal or constructive outstanding obligation to contribute to the scheme. By 31 December 2015 it had a balance of Shs 80,503,339.



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10.3 Property Plant and Equipment

	Land & Building Lease Hold	Land & Buildings Free Hold	Computer Equipment	Furniture Equipment	Vehicle & Bikes	Total
Cost	UGX '000	UGX '000	UGX '000	UGX '000	UGX '000	UGX '000
As at 1/1/2015	2,710,662	630,000	227,380	201,913	510,233	4,280,188
Additions during the year	-	-	49,587	6,173	234,336 ⁹	290,096
Disposal	-	-	-	-	(112,576) ¹⁰	(112,576)
As at 31/12/2015	2,710,662	630,000	276,967	208,086	631,993	4,457,708
Depreciation						
As at 1/1/2015	220,246	692	192,503	117,668	305,740	836,849
Charge for the year	20,946	1,661	26,272	14,396	126,749	190,024
Disposal	-	-	-	-	(112,576)	(112,576)
As at 31/12/2015	241,192	2,353	218,775	132,064	319,913	914,297
Net Book Value						
As at 31/12/2015	2,469,470	627,647	58,192	76,022	312,080	3,543,411
As at 31/12/2014	2,490,416	629,308	34,877	84,245	204,493	3,443,339

⁹ Addition relates to new Jeep which was bought in May 2015 for the General Secretary

¹⁰ Disposal related to vehicle number UAL 294N which was sold for UGX 31 million because it was fully depreciated and old.



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10.4 Park Hotel

In 1987 the United Bible Society of 63 Carter Lane, London paid a sum of \$175,000- for purchase of Plot No.10 Army Lane, Kampala (Park Hotel) on behalf of the BSU. Although the payment was acknowledged by one of the Directors of the selling company on 15th April, 1987, the company has to-date failed to deliver the property and the Title Deed. BSU sued the Director of the above company for a redress and though the ruling was in our favour, the Defendant filed for Bankruptcy of which Court has failed to find and attach any of his property to recover the debt. After the above fruitless efforts and being highly probable that BSU may never recover the above land, a resolution was made to write this item off at 25% over four years starting from the year ended 31 December 2005. The position of the account as of 31 December 2015 is as below;

	2015 UGX '000	2014 UGX '000
Balance as at 1 January	100	100
Carrying Amount as at 31 December	100	100

10.5 Intangible asset

	2015 UGX '000	2014 UGX '000
Cost		
Brought forward as at 1 January	-	-
Addition	207,709 ¹¹	-
As at 31 December	207,709	-
Amortisation		
Brought forward as at 1 January	-	-
Charge for the year	-	-
Net book value as at 31 December	207,709	-

The BSU has been using the Epicor accounting software to post transactions of its day to day activities. This was purchased/donated to them by the United Bible Societies who purchased the initial license and customized it to the nature of its activities when the organization started in Uganda. The BSU has been paying annual license fees.

¹¹ This relates to Ebizframe accounting package which was procured in 2015; transition from Epicor accounting package to Ebizframe is still in progress.



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10.6 Bound Inventories

Inventories are valued at cost which is arrived at after taking into account transport, freight, Insurance and handling costs. Agency costs are expensed during the period. The amount reflected in the accounts is arrived at after physical inventory taking, application of the relevant costs and goods in transit.

The BSU had the following inventories as at 31 December;

	2015	2014
	UGX '000	UGX '000
Physical Stock Available	2,037,979	2,008,448
Goods in Transit	-	1,162,605
	2,037,979	3,171,053

10.7 Accounts Receivable

	2015	2014
	UGX '000	UGX '000
Trade receivables	178,896	420,537
Staff Advances	116,867	47,019
Other receivables	380,260*	1,018
	676,023	468,574

*UGX.378 million of the other receivables is due from UBS for expenses incurred on projects whose funds had not been transferred by the end of the year.

10.8 Cash and Bank Balances

	2015	2014
	UGX '000	UGX '000
Cash Balances		
Cash at Hand- Book shop sales	29,446	24,980
Petty Cash- General	82	2,000
Petty Cash-General Secretary's office	1	8
	29,529	26,988
Bank Balances		
Barclays Bank of (U) Ltd A/C No.1055504	50,151	54,880
Barclays Bank of (U) Ltd A/C 1125677	21,382	111,004
Barclays Bank of (U) Ltd A/C 1127688	105,654	117,833
Stanbic Bank - Kampala A/C 0140063535601	21,720	58,943
Stanbic Bank US Dollar A/C 0221463535601	12,003	11,661
	210,909	354,321
Cash Equivalents		
CDS Investment	-	300,000
	-	300,000
	240,438	681,309



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10.9 Capital Reserve

	2015	2014
	UGX '000	UGX '000
Balance as at 1 January	2,494,193	2,311,845
Prior period adjustment	-	(2,416)
Realized Surplus (note 7.0)	(77,138)	384,764
Transfer to redevelopment reserve	-	(200,000)
Balance as at 31 December	<u>2,417,055</u>	<u>2,494,193</u>

10.10 Bible House Redevelopment Reserve

	2015	2014
	UGX '000	UGX '000
Balance as at 1 January	732,189	532,189
Transfer from the capital reserve	-	200,000
Balance as at 31 December	<u>732,189</u>	<u>732,189</u>

No transfers were made to the redevelopment fund in the year 2015. Discussions about the Bible house redevelopment are still going on at the board level – a verification committee was authorized to flag off the design process with HENCON Consulting Engineers Ltd on completion of the due diligence exercise.

10.11 Revaluation Reserve

	2015	2014
	UGX '000	UGX '000
Balance as at 1 January	2,429,247	-
Revaluation Surplus-Lease Hold Property	-	1,850,058
Revaluation Surplus- Free hold property	-	579,189
Balance as at 31 December	<u>2,429,247</u>	<u>2,429,247</u>

There was no revaluation in the year 2015 because this had just been carried out last year

10.12 International Support Programme

	2015	2014
	UGX '000	UGX '000
Balance 1 January	(837,171)	(717,498)
Add: Net transactions during the year	338,031	(119,673)
Balance as at 31 December	<u>(499,140)</u>	<u>(837,171)</u>

This is a current account that is maintained by the United Bible Society (UBS) where all transactions made by the BSU (ISP Originator) are reconciled to those made by the UBS (ISP recipient). A positive balance is an amount owed to UBS and a negative balance is an amount owed by UBS.



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10.13 Creditors and Accruals

	2015	2014
	UGX '000	UGX '000
Other Payables	361,756	901,080
Trade Creditors	144,385	250,939
	506,141	1,152,019

The reduction above is as a result of paying off some of the creditors.

10.14 Deferred Income

	2015	2014
	UGX '000	UGX '000
HIV Project Funds Brought forward	119,556	69,080
Income received during the year	-	220,180
Transferred to P&L	2,332	(169,704)
HIV Project Funds Carried forward	121,888	119,556

Refund of the above balance to the donor has been pending discussions between management and the donor as regards the exact amount to be refunded. The matter has been sorted and the transfer of Shs 105,076,764 has been processed.

10.15 Scripture sales

	2015 Budget	2015 Actual	2014 Actual
	UGX '000	UGX '000	UGX '000
Sales Retail	7,349,620	2,195,154	1,943,276
Sales Wholesale	-	3,103,920	3,865,617
	7,349,620	5,299,074	5,808,893

Inadequate working capital challenge hindered the BSU from procuring enough scriptures which led to a slight decline in sales. However, with the new signed MOU with BFBS under the JIREH Project this is expected to be under control.



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10.16 Discount allowed

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Discount Retail	-	264,594	236,510
Discount Wholesale	996,862	506,555	510,854
Early Payment Discounts Wholesale	-	163	1,090
	996,862	771,312	748,454

This was a result from the increased number of distributors under the 20% discount category.

0.17 Cost of Sales

	Note	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Opening inventory		3,171,053	3,171,053	2,283,059
Purchases	10.17.1	705,370	1,216,350	3,752,607
Closing inventory		-	(2,037,979)	(3,171,052)
		3,876,423	2,349,424	2,864,614

0.17.1 Purchases

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Cost of Sales Retail	3,801,133	2,287,586	2,806,669
Cost of Sales Free	-	4,095	5,398
Finished Goods	-	2,037,979	3,171,052
Opening inventory	(3,171,053)	(3,171,053)	(2,283,059)
Dispatch & Freight	68,791	51,787	52,941
Stock Adjustments	6,500	5,956	(394)
	705,370	1,216,350	3,752,607

The reduction in the cost of purchases was due to the limited working capital which could not enable us procure enough Scriptures throughout the year.



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10.18 Other Income

	Note	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Grant Income	10.18.1	473,714	1,078,782	1,047,304
Local income	10.18.2	592,160	577,942	762,925
		1,065,874	1,656,724	1,810,229

The decrease in local income was mainly due to late submission of contributions from churches and other stake holders of the bible week income which is expected to be received in 2016.

10.18.1 Grant Income

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
ISP	-	410,086	219,499
HIV/AIDS Programme	-	-	169,704
Trust Africa Grant	-	-	52,500
ICBH & Other Projects	473,714	668,696	605,601
	473,714	1,078,782	1,047,304

10.18.2 Local Income

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Other local income	130,000	179,369	382,302
Individual	142,000	149,121	121,602
Churches	150,000	99,411	85,749
Special fundraising	72,000	59,688	49,833
Exchange rate difference	15,000	10,774	40,007
Gain on disposal of PPE	35,000	30,700	39,903
Property rental	35,000	36,575	33,860
General donations	2,160	6,743	4,899
Interest received	3,000	1,121	2,703
Membership corporate	5,000	2,200	1,600
Bible a month club	3,000	2,240	467
	592,160	577,942	762,925



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10.19 Operating expenses

10.19.1 Programme Expenses

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Marketing	945,787	913,704	974,610
Travel & vehicle	275,240	397,227	465,802
Meeting	120,000	129,131*	44,371
Good Samaritan	18,000	13,767	139,892
	<u>1,359,027</u>	<u>1,453,829</u>	<u>1,624,675</u>

**The high meeting expense in 2015 was due to the board induction training which was held at Katomi resort to train the new board members.*

10.19.2 Employee costs

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Salaries	875,998	892,290	805,931
Employees			
Benefits	369,180	507,202	266,281
Commissions	-	71,251	51,184
Pensions	-	-	8,105
	<u>1,245,178</u>	<u>1,470,744¹²</u>	<u>1,131,501</u>

¹² The increase in the employee costs was approved by the Board mainly due to the increase in the cost of living.



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10.19.3 Administrative expenses

	2015 Budget UGX '000	2015 Actual UGX '000	2014 Actual UGX '000
Office expenses & supplies	537,967	314,645	300,570
Property operating costs	85,620	69,187	70,308
Property rent & service	22,143	9,550	19,395
Depreciation & amortisation	177,236	190,025	154,093
Membership fees	112,000	118,520	105,100
Printed Material	57,360	106,050	65,002
Exchange Rate Difference	20,400	99,256	52,232
Miscellaneous expenses ¹³	27,384	30,111	29,537
Insurance	23,160	23,844	22,120
Bad debts written off	-	938	15,282
Legal fees	6,000	5,580	12,000
Audit fees	11,300	10,458	11,030
Interest and bank charges	9,600	9,463	8,442
	1,090,169	987,629	865,111

The significant increase of printed material expense was due to increased BSU activities and awareness programme. On the other hand, the big increase in the exchange rate differences was due to the fluctuating exchange rate for the dollar.

10.20 Scripture Sales

		2015 Budget Units	2015 Actual Units	2014 Actual Units
Bibles	Appendix I	235,850	242,905	281,184
New Testaments	Appendix II	-	6,982	7,237
Portions	Appendix III	-	7,338	5,112
New reader				
Portions	Appendix IV	-	5,180	2,376
		235,850	262,405	295,909
Value in UGX'000		-	5,299,074¹⁴	5,808,893

¹³ Related to costs incurred on subscription to publication, hospitality and gifts.

¹⁴ See note 10.15



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Appendices

Appendix : Bibles**Description****No. of scriptures
sold****Bibles with DC**

Acholi Catholic Bible: 062 DC	167
Alur Catholic Bible 062DC	6
English Bible: GNB063 DC UGANDA	7,187
Kumam Bible: 062DC	11
Luganda Catholic Bible 062DC	2,571
Lusoga Bible: 062DC	1,647
Ngakarimjong Bible with DC CLDC062PPL	399
Runyankore Rukiga: DC062PPL	2,817
Runyankore Rukiga: DC062PPL	3
Runyoro Rutooro with Deuterocanonical Books CLDC062PPL(J)	51

14,859**Bibles w/o DC**

Acholi Bible: O52P	7,636
Acholi Bible: O52PPL(J)	2
Alur Bible 052	2
Alur Bible 052	4,542
Alur Bible 052	17
CEV Youth Bible Denim Edition CEV034JZ	174
Electronic Bible	1
English Bible GNB042P(WJR)	9,754
English Bible GNB053P	6,005
English Bible KJV42PL	11,190
ESV Global Study Bible HB	23
ESV Global Study Bible PB	31
ESV Holy Bible sm ARMY ESV032	2,100
ESV Holy Bible sm paperback: ESV030 YOUTH	1
ESV Womens Devotional HC Green with J Card	3
ESV Womens Devotional HC Purple with J Card	1
ESV Womens Devotional PU Brown	24
ESV Womens Devotional PU Burgundy	2
ESV032 Holy Bible sm POLICE ESV032	2,957
ESV063 Holy Bible PLC ALL SAINTS	25
ESV063 Holy Bible PLC RL Jubilee ESV063	453
ESV063 Holy Bible PVC ESV063	9,703
French Bible SER042	39
GNB Pocket Bible GNB022PL	5,913
GNB Pocket Bible GNB027Z	1,112
GNB035 Red Letter Uganda	241
GNB045 Uganda with pictures	51,424
Kinandi Bible: 062	4,307
King James Authorised Version- 400th Anniversary Edition	1
Kinyarwanda Bible: 52	50
Kumam Bible: 062	85
Lango Bible: 052P	1,384
Lango Bible: 052PPL(J)	12
Luganda Audibible	81

Luganda Bible 057Z	125
Luganda Bible 083	522
Luganda Bible N052PL	39,786
Luganda Bible N052PL(J)	7
Luganda Bible N057Z	90
Lugbara Bible 052	281
Lusoga Bible: 062P	4,923
New King James Version Hard Cover	2,513
New Living Translation LASB	5,140
New Revised Standard Version Bible	3
Ngakarimojong Bible CL062PPL	358
NIV Women's Devotional & Study Edition	103
NRSV043 Protestant	11
Revised Standard Version Bible RSV043	3,438
Revised Standard Version Bible RSV053P	1,420
Runyankole Rukiga 052	33,669
Runyankore Rukiga Bible 083	82
Runyoro Rutooro 042PL	9,484
Runyoro Rutooro 083	4
Runyoro Rutooro CL062P(J)	804
Swahili Bible:UV052TI(CCR)	582
The Lion Children's Bible: GNB037	5,406
	228,046
	242,905
Total Bibles	

Appendix I: New Testaments

New Testament NT only	1,104
Dhopadhola NT 262PL	11
DVD Luganda NT	885
Lumasaaba NT 262PPL	486
Lusamia-Lugwe NT 262PPL	2,486

New Testament NT w/Ps /Ps-Pr

Aringa NT	1,987
Luganda NT/Ps CL362PPL	1,868
Madi NT/Ps 362P	641
	4,496
	6,982

Total New Testaments**Appendix III: Portions**

Minor Portion	704
Lumasaaba NRP: Book1	704
Lumasaaba NRP: Book2	704
Lumasaaba NRP: Book3	704
Lumasaaba NRP: Book4	704
Lumasaaba NRP: Book5	704
Lumasaaba NRP: Book6	503
R/Rukiga NRP 1: NL590P	503
R/Rukiga NRP 2: NL590P	515
R/Rukiga NRP 3: NL590P	505
R/Rukiga NRP 4: NL590P	505
R/Rukiga NRP 5: NL590P	505
R/Rukiga NRP 6: NL590P	4
The Lion Atlas of Bible History	7,264

2610 Non-Scripture Reference

God Speaks in Our Own Language	11
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2620 Non-Scripture Engagement

Healing Children's Wounds of Trauma Facilitator's book	11
Healing Children's Wounds of Trauma How the Church Can Help	13
Healing Hearts Club Story & Activity Book	33
Healing Hearts Club Story & Activity Book	6
Banner big	74

Total Portions**7,338**

Appendix V: New reader portions

Major Portion w/o DC	124
100 Best-Loved Bible Stories	1
Abraham Comic: 570P	72
Bayibuli Yabato gye bayita nayo	10
Adam Names More Animals	25
Bed Time Bible Stories	18
Bible Colouring Book New Testament	53
Bible for Toddlers	1
Bible for Young Children	47
Children's Activity Bible 7-11 and 4-7 (SC)	245
Children's Bible 408/CEV 80gsm	7
Comic Book Bible Vol 1 hard	6
Comic Book Bible Vol 2 hard	7
Comic Book Bible Vol 3 hard	100
David I Comic in Lango: 570P	1
David I Comic in Luganda: 570P	19
David I Comic in Runyoro-Rutooro: 570P	100
David II Comic in Lango: 570P	9
David II Comic in Runyoro-Rutooro: 570P	441
Display, The Gift Book Series SHOP	8
ENGERO ZANGE 100 ZENSINGA OKWAGALA MU BAYIBULI	7
God's Wonderful World	27
Great Bible Stories, Soft Cover, english	61
Hi! I am Mary	59
Hi! I am Moses	4
Hi! I am Noah	34
Hi! I am Peter	7
Jairus' Daughter	7
Joseph Comic: 570P	3
Little Children's Bible Storybook 448p	2
Marriage- A lifetime of Promises	2
Moses Comic: 570P	587
My Big Handy Bible	129
My Christmas Handy Bible	427
My First Sticker Bible	17
My First Touch and Feel Bible	468
Parables of the Bible	6
People of The New Testament STB.4.	6
People of The Old Testament STB.3.	27
Puzzle Jesus Cares for Me	13
Seek & Find in the Bible/ without CD-Rom	1,479
Stories of the Bible	222
The 365 Day Children's Bible (RETOLD)	107
The Angel Bible	9
The Beginner's Touch and Feel Bible	67
The Carry Along Bible	20
The Classic Illustrated Bible	50
The Feeding of the 5000	3
Why was Daniel Scared	

Why was David Brave	3
Why was Deborah Mad	2
Youth- A lifetime of Promises	2
Zacchaeus Meets Jesus	29
Total New reader portions	5,180

Total Scripture sales	262,405
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