

GHANA INSTITUTE OF LINGUISTICS,
LITERACY AND BIBLE TRANSLATION
*Serving Ghana Through Language Development,
Literacy And Bible Translation*



ANNUAL GENERAL MEETING

— **THEME** —
EFFECTIVE COLLABORATION
FOR MAXIMUM RESULTS

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ANNUAL GENERAL MEETING

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Theme

**EFFECTIVE
COLLABORATION FOR
MAXIMUM RESULTS**

AUGUST 26, 2023

**@ John Agamah
Conference Hall, Tamale**

9:00AM - 3:00PM

MC: Peter Wangara

PROGRAM

- **OPENING PRAYER**
Rev. John Ofori, Adele Project
- **PRAISE AND WORSHIP**
Wind and Fire A/G Choir
- **EXHORTATION**
Bishop Dr. Comfort D. Adu
- **TIME OF PRAYER**
Rev. James Azumah
- **INTRODUCTION AND WELCOME**
Board Chairman
- **FRATERNAL GREETINGS (CHURCHES & PARTNERS)**
MC
- **WORD FROM NORTHERN REGIONAL MINISTER**
Hon. Alhaji Shani Alhassan Shaibu
- **KEYNOTE ADDRESS**
Prof. Abukari Alhassan -UDS
- **SNACK BREAK**
- **READING AND APPROVAL OF THE 49TH AGM MINUTES**
Michael Serchie, Mrs. Hanneke Awimbil & Ms. Dorcas Antwi
- **MATTERS ARISING FROM THE MINUTES**
Board Chairman
- **REPORT OF THE GILLBT BOARD**
Board Chairman
- **SONG MINISTRATION**
Wind and Fire A/G Choir
- **REPORT OF THE GILLBT EXECUTIVE DIRECTOR**
Sylvester K. Nkrumah
- **PRESENTATION OF AUDITED ACCOUNTS**
Auditors
- **PRESENTATION OF AWARDS**
MC
- **ANY OTHER BUSINESS**
Board Chairman
- **DATE AND LOCATION OF THE 51ST AGM**
Board Chairman
- **VOTE OF THANKS**
Mr. Lambert Larrey
- **CLOSING PRAYER**
Rev. Sampson Sansah
- **LUNCH**



MINUTES OF THE FORTY-NINTH (49TH) ANNUAL GENERAL MEETING

1. MEMBERS PRESENT:

The 49th Annual General Meeting had a total of 295 participants, comprising Board Members, Representatives of Churches, Para-Christian Organizations, Government Organizations, GILLBT Staff from the Projects, Accra, Kumasi and Tamale Offices, Members, Friends and Invited guests.

2. OPENING:

The meeting was opened at 9.30 a.m. with a prayer by Rev. James Azumah and praise and worship led by the Wind and Fire Choir from the Assemblies of God church, Tamale.

3. INTRODUCTION OF CHAIRMAN:

Mr. David Ayaaba introduced the Chairperson for the AGM, Prof. E.V.O Dankwah. The Board Chair indicated that because of the Covid-19 pandemic, AGM has not been able to meet physically for some time now and thanked God for the opportunity to meet once again. He on behalf of the Board welcomed members and invited the Members of the Board, Rev. Solomon Sule-Saa, Prof. Zakariah, Sylvester Kwame Nkrumah-GILLBT Director, and the International partners to the dais.

4. DEVOTIONAL ADDRESS:

Rev. Jonathan Imoro of the Assemblies of God church gave the devotional address and quoted Proverbs 25:1-2. "It is the glory of God to conceal things and the glory of kings to search things"

He said all that GILLBT has achieved over the past 60 years was just the beginning of what God was about to do in the years ahead. Rev. Jonathan Imoro used two Bible characters, David and Joseph to illustrate the text. David was a shepherd boy, yet within David was the book of Psalms that we can read to say thank you to God. Joseph who started his early life as a slave was imbedded in him as the deliverer for the people of Israel. He said similarly, GILLBT has discovered that, the best way to reach out to people is to translate the word of God for people to read and understand in their own languages. He said by identifying and pursuing God's plan for the organization GILLBT would surely make a lasting impact. Also, GILLBT members must seek first the kingdom of God and His righteousness and all other things will be added.

The devotional address concluded with a prayer for the executive arm of government, the legislature, the judiciary, and ministers of state for God's intervention in the socioeconomic situations in Ghana and for provision for the work of God.

5. TIME OF PRAYER

Rev. Douglas Frempong led a special prayer time by reading Psalm 103. Prayers of thanksgiving were made for God's sustenance of GILLBT for its 60 years of existence. Prayers were made for the Board Members, the Leadership Team of GILLBT as well as the staff in all the project areas for God's protection and continuous provision for the work throughout the country

6. FRATERNAL GREETINGS

6.1 FRATERNAL GREETINGS WERE GIVEN BY STAKEHOLDERS AND PARTNERS AS FOLLOWS:

- Rev. Lewis Fiadjoe- of International Central Gospel Church, Tamale said the church recognized the great work of making accessible the word of God in the languages of people. They pray that Lord will sustain the work of GILLBT.
- Rev. Abukari of the Good News Bible Church indicated that GILLBT translating the word of God into the mother tongue and has made it easier for the work of the church to progress.
- Rev. Kofi Yeboah of the Presbyterian church- On behalf of the moderator of the Presbyterian church of Ghana said the work of GILLBT has brought revival and reformation of the church. PCG always collaborated with GILLBT and has supported the Northern Presbytery in training volunteers in spreading the word of God. They prayed for continued collaboration for the word to be better known in the many languages in the Northern region
- Rev. Augustina of the Anglican Diocese of Tamale said that the church is expanding because the church is now using the local languages.
- Rev. David Federwitz of the Lutheran Bible Translators indicated GILLBT working in Ghana for the past 60 years shows how durable the institution is. He also declared that GILLBT has come to stay. Lutheran Bible translators have come to GILLBT as a sister organization and had closely collaborated over the years.
- Arrival of the Kanvillie chief and his entourage: The chief of Kanvilli, Gbanj Lana Mumuni Napari, and his entourage were welcomed by a Board Member, Rev. Dr. Sule Saa. Speaking through an interpreter, the chief expressed his gratitude for being invited to participate in the 60th anniversary celebration of GILLBT and commended the organization for its achievements over the past 60 years. He wished the organization well and prayed that the Lord continues to support the work of GILLBT
- SIL International- Dr. Michael Kimonye, the Director of SIL: He said when SIL started work in Ghana in 1962, there were languages that were ignored and marginalized because they did not have the scriptures in those languages. Thankfully, By the work of GILLBT and SIL, the trend is currently being reversed and those languages can now stand and be counted and also sing, My God is good!
- The Seed Company- Brian Cochran indicated that GILLBT has a strong role in Ghana and beyond in the area of Bible translation as the organization has managed to

surmount many challenges in the field of language work over the past 60 years. He expressed appreciation for the long and successful partnership between GILLBT and the Seed Company.

Institutional dignitaries and Guests introduced at the AGM were:

- SIL International- Dr. Michael Kimonye, the Director Of SIL:
- The Seed Company- Brian Cochran, Field Director for Anglophone West Africa
- Africa Area of Wycliffe Global Alliance- Mrs. Pauline Wairimu
- Global Partnership- Mr. John Ramsey
- Wycliffe USA- Andy and Lawrence
- Institute of African Studies- Prof. Ntewusu, the Director for the Institute
- University for Development Studies- Prof. Abukari Alhassan
- International Central Gospel church, Tamale- Rev. Lewis Fiadjoe
- The Evangelical Presbyterian Church
- Lutheran Bible Translators & Evangelical Lutheran Church- Rev. David Federwitz
- Spoken Word- Tim
- Consultants of Bible Scholarship Program- Rev. Dr. Mark Awinzor, Dr. Josiah Andoh
- Bible Society of Ghana- Rev. Solomon Gomda

7.0 INTRODUCTIONS AND WELCOME BY THE BOARD CHAIRMAN

Due to the Covid-19 pandemic, GILLBT was unable to meet for some time now. On behalf of the Board members, the chair welcomed participants to the AGM. He made special mention of our international partners who made it to the meeting and mentioned them as follows:

Michele Kimonye, President of SIL International

Brian Cochran- of the Seed Company

Mrs. Pauline Wairimu- Wycliffe Africa Area, Kenya

Dr. Larry Jones and Jonathan Kerl of the Seed Company

John Ramsey from Wycliffe

Andy and Lawrence of Wycliffe USA

8.0 READING AND ACCEPTANCE OF PREVIOUS MINUTES

Michael Serchie read the Minutes of the 48th GILLBT Annual General Meeting

8.1 Correction of Minutes

With reference to Page 5, point 11 should read: Putting GILLBT programs on the church's calendar will strengthen collaboration with the churches.

A. RESOLVED: to accept the Minutes of the 49th AGM for discussion. Moved by David Ayaaba and seconded by Justine Frempong

9. MATTERS ARISING FROM THE MINUTES

9.1 The Chair for GILLBT Board, Prof. Dankwah indicated that GILLBT was served with a writ of possession of our land at the Accra office at East Legon. Those who sold the land to GILLBT have set the writ of possession aside. Those who served GILLBT the writ have asked the organization to regularize its entitlement. No steps have been taken to regularize our entitlements, the organization is rather working to set aside the case.

9.2 GILLBT has again been served with another letter of encroachment of part of our Kanvillie in Tamale.

9.3 On the issue of sustaining relationships with languages, GILLBT has worked with. Rev. Sule Saa and said GILLBT should come out with workable plans so that the Bible will be available all the time for the communities. The director indicated that usually after the first publication, there are a number of reprints and that some partners will be contacted for reprint of Bibles that are out of stock including that of Konkomba.

9.4 Michael Awimbilla wanted to know what has become of the Bible sales that have been lodged into GILLBT account. Mr. Konlan Kpeebe indicated that the Bible accounts has some funds in it but a top-up fund needs to be sought for reprint to be possible and that all Bible sales from the projects should be lodged with Bible accounts. He said there is a criteria to be met by projects for reprint; amongst them, research needs to be conducted to assess impact of the Bibles. An assessment also need to be done on how many Bibles have been sold and the amount of funds deposited by the projects into the Bible accounts.

9.5 Justin Frempong indicated that there are churches in Ghana and outside that can be contacted to partner with the language projects for reprinting the Bibles and that before reprints are done, there is the need to do revisions.

9.6 Bishop Asiedu from the Kumasi asked when the Nabt Bible translation would commence. The Director said processes for the commencement of the Nabt translation is in progress and the translation would commence when the process is completed.

C. RESOLVED: Board Chairman moved that the 2021 AGM minutes be accepted and Matthew Donkor seconded it.

10. REPORT OF THE GILLBT BOARD OF DIRECTORS

Chairman of the GILLBT Board, Prof. E.V.O Dankwah gave the annual report of the GILLBT Board and the highlights were as follows

10.1 GILLBT Lands: The Board has put together a committee to find out how the Adjiringanor land could be put to the best use. The committee worked very hard and just as

they were close to reaching a deal with an investor, they were served a court notice that the land does not belong to our guarantors. The Board chairman who also serves as GILLBT's legal person is handling the issue. Administration also received notice of encroachment from the chief of Kanville in September. This was brought to the attention of the Board chairman and he has drafted a response on behalf of administration.

10.2 During the year, three Board members attended the Wycliffe Global Alliance, Africa Anglophone Board Forum from 21st -23rd July 2022 which offered the Board members the opportunity to interact with other Board members in the alliance in Africa.

The Board will like to continue to recognize the roles that our partners especially the external partners play in supporting the work of Language development, literacy, and Bible translation

D. RESOLVED: To accept the report of the GILLBT Board for discussion. Moved by Prof. Dankwah, seconded by Nelson Jatuat.

E. RESOLVED: Peter Wangara moved to accept the report of the Board and was seconded by Matthew Donkor.

11. REPORT OF THE GILLBT DIRECTOR TO THE AGM

The Executive Director, Mr. Sylvester Kwame Nkrumah read the report that covered the activities of GILLBT from October 2021 to September 2022. He said the 2022 AGM was a special one as GILLBT celebrated 60 years of God's goodness to the ministry.

He said the theme for the AGM was "Celebrating excellence in Mother Tongue Literacy and Bible Translation, building a Better Nation with transformed lives" He said the organization was expressing gratitude to God for the holistic transformation of individual lives, communities, and villages. It was structured around the following sets of issues:

Directorates: He said the four Directorate; Literacy Education and Development (LEAD) Field Programs, Advancement and Operations have lived up to expectations in their respective activities for the common good of GILLBT in the past years

Governance: The Executive Leadership Team (ELT) runs the day-to-day business and activities of GILLBT with support from the Board. ELT meetings were held monthly by the Executive Leadership Team to review the activities of each directorate and take necessary decisions to move the organization forward.

11.1 Fund Raising: The Lord has continued to bless the organization with great friends and partners who have enabled the organization to meet its financial obligations for Fieldwork as well as funds for administration.

11.2 Partnerships: During the period under review, management made continuous efforts to strengthen relationships with churches in Ghana as well as with international partners

F. RESOLVED The Director moved for acceptance of his report for discussion and Nelson Jatuat seconded it.

12. MATTERS ARISING

12.1 On Bereavement: Mrs. Hanneke Awimbilla mentioned that other translators such as Samuel Asare passed in the year under review. A minute silence was observed in honor of the departed staff

12.2 On Staffing, Lambert Larry wanted to find out the status of Ms. Rachel Pauline Aikens employment. Director explained that she has been reassigned.

12.3 Nelson Jatuate seconded the Director's report

13. PRESENTATION OF THE AUDITED ACCOUNTS OF GILLBT.

A representative of Morrison and Associates, Mr. Kwame Amoyaw Otoo presented the Financial Statements and reports for the year ending 30th September 2021. The Statements included Corporate information, Reports of the Board of Directors, Independent Auditors' report, Statement of Comprehensive Income, Statement of Financial Position, Statement of Change in Equity, Statements of Cash flows and Notes to the Financial Statements. The Years' operations resulted in a surplus of Gh¢807,022. (Gh¢ 2020:Gh 601,158 deficit Total assets as of September 30, 2021 was Gh¢ 7,277,878 (2020: Gh¢ 6310,425).

The Board of Directors considered the state of the Institute's affairs to be satisfactory.

Kwame Amoyaw Otoo moved for the acceptance of the audited reports

Moved by Peter Wangara and seconded by Matthew Donkoh

14. ANY OTHER BUSINESS

Benson Mark Williams: Asked for a realistic price of the Bible produced by GILLBT. The field coordinator said the purpose of the Bible printing was for evangelism and copies are sold at subsidized rates such that the target audience in the language areas can afford and so the prices are determined in the project areas.

15. PROCEDURAL

M. RESOLVED Chairman Proposed 25th-26th August 2023 at GILLBT Training Centre- as the date and location for the 50th AGM. Seconded by George Alalbilla.

John Tiika of the Tampulma project moved to close the meeting and was seconded by Augustine Okrah of the Gikyode project

16. CLOSURE: THE MEETING CLOSED IN PRAYER AT 1.50 P.M.

17. VOTE OF THANKS: WAS GIVEN BY ROSE NTEMNASO

18. MEETING CLOSED AT 1:55 PM

Humbly submitted,
Michael Serchie



BOARD OF DIRECTORS' REPORT



INTRODUCTION:

In this report of the Board to the 2023 AGM, I would like to express the Board's appreciation to all GILLBT staff and partners for their involvement and support during the celebration of the 60th anniversary last year. The Theme for this year's AGM is **EFFECTIVE COLLABORATION FOR MAXIMUM RESULTS**

Let me re-echo the role of the board of directors as indicated below.

GOVERNANCE:

The board, in its supervisory role, continued to exercise it as expected. The board interacted with management regularly to ensure that work was going on smoothly.

FINANCIAL OVERSIGHT

The board appointed new auditors(CLIPTAAS) who took over from Morrison and Associates and they ensured that GILLBT accounts were prepared without any delays.

GILLBT LANDS

The board chairman who doubles as GILLBT Legal person has had to deal with issues concerning almost all GILLBT lands: Adjiringanor, Cantonments and Kanville. The issues are varied. The Adjiringanor land is being contested by another family different from the family that sold the land to GILLBT.

A landlord's family member in Cantonments claims that GILLBT has not paid rent for many years. This is not true per the documents available to us. GILLBT bought the land with the building on it.

In Kanville, the chief is claiming that we have encroached on part of his land.

All these matters are being attended to by the board chair. Let us continue to pray for the Lord to lead us in these legal matters.

EXTERNAL MEETINGS

During the year, three board members (Rev. Dr Sule-Saa, Apostle Otu-Appiah, Dr Zakariah) attended the Wycliffe Global Alliance, Africa Anglophone Board Forum from 21-23 July 2022.

This offered them the opportunity to interact with other board members in the Alliance in Africa. They also had the opportunity to share the situation in GILLBT with their colleagues. It was an enriching experience from which we look forward to benefit.

PARTNERS

We would like to continue to recognize the roles that our local and external partners play in supporting the work of Language development, Literacy and Bible translation. These partners include:

1. Wycliffe USA: Supports Bible Translation and related activities
2. The Seed Company: Supports Bible Translation and related activities
3. Wycliffe Global Alliance: Plays the role of advocates in relation to our partners.
4. WHOLE WORD INSTITUTE(4.2.20): They train our consultants in Biblical languages
5. Wycliffe Netherlands: Supports Bible translation and literacy
6. Jeremiah 9:24 Foundation USA: Supports administration.
7. Hine Trust of UK: Supports Literacy in some projects
8. Spoken Worldwide: Oral Bible Translation (OBT) partners
9. Wycliffe UK: Supports Bible Translation
10. Global partners: Supports Bible Translation

CONCLUSION

Thus far the Lord has brought us and we are exceedingly grateful to Him. Our prayer is that all involved in the work of GILLBT will look up to Him for guidance, direction, wisdom and strength so that the aims and mission of GILLBT will be realized and His name will be praised and glorified. Amen

Thank you

Prof. E.V.O. Dankwa
(Board chairman)

EXECUTIVE DIRECTOR'S REPORT



INTRODUCTION:

We are gathered here today to celebrate the 50th Annual General Meeting of GILLBT. We are filled with gratitude for the Lord's blessings, poured abundantly into our lives and endeavors. We recognize that we cannot take these blessings for granted, and we lift our voices in praise, declaring, "To God be the glory"

Looking back over the past year (October 2021-September 2022), we see the hand of the Almighty guiding and directing our journey. The Lord has blessed us in diverse and remarkable ways, making this year one of profound growth and achievement. Each step we have taken, each milestone we have reached, and each impact we have made is a testament to the boundless grace that sustains us.

Throughout our mission to promote language development, literacy, and Bible translation, we have faced many challenges and we have also had opportunities. But through it all, the unwavering faith and support of our dedicated staff and partners has remained steadfast. Together, we have embraced the challenges, celebrated the triumphs, and demonstrated our unwavering commitment to the cause we hold dear to our hearts.

As we embark on this momentous occasion, let us reflect on the journey that brought us to this point. It is a journey marked by unwavering determination, dedication, and divine providence. The collective effort and sacrifice of every individual within the GILLBT family have culminated in a legacy of transformation and empowerment for communities across Ghana and beyond.

We are grateful for the Lord's blessings, and we are excited to see what the future holds for GILLBT. We know that with God's help, we can continue to make a difference in the lives of people around the world.

The theme for this year's AGM is EFFECTIVE COLLABORATION FOR MAXIMUM RESULTS. In the ministry of Bible Translation and related activities, this Theme is just appropriate. We have seen this play out in our work over the years. Our work has been the collaboration of various like-minded organizations, and this has resulted in the achievements that we pride ourselves in. May this spirit of collaboration continue to be the hallmark of what GILLBT does since we know that with effective collaboration, we can achieve so much to the glory of God.

ADMINISTRATION

In administration, we continue to work hard for the common good of our organization. We are grateful to the Lord for the cordial relationship that exists in the team. This is a great blessing.

During the period, I visited our partners in the USA in October. I participated in the annual fundraising forums of Seed Company and Wycliffe USA. The Lord blessed the visit with \$30,000 from friends towards the 60th anniversary. To God be the glory. Amen.

GILLBT @60

This was a yearlong celebration, so we want to report on it now rather than later. By the grace and mercies of God, the celebration was a success, and we give God the glory. The Board was very well represented. Our partners, internal and external were also well represented. We can attest to the fact that it was a massive success. As part of the activities, we had an open day in September. Friends and school children from various institutions came to interact with staff to know more about GILLBT. The Accra and Kumasi fundraising dinners came on successfully. To God be the glory.

The climax in Tamale was preceded by a visit to the school for the deaf in Savelugu. The Board of GILLBT, staff and our external partners visited the students and presented food items, lunch packs, and a cash donation.

The sign language team took advantage to make the students aware that soon, they will also read the Bible in sign language. For me, this visit was the highlight of the celebrations.

The GILLBT Board hosted a dinner to interact with the external partners and some key staff members on the eve of the climax. It was a time to get to know ourselves and to have fellowship. It was a night well spent.

The climax was crowned with a dinner, with the police band in attendance. Awards were also presented to long-serving staff, some Board members and partners. It was a great night.

On Sunday, we had a Thanksgiving service at the WIND AND FIRE Assemblies of God church in Tamale. Board members and some partners joined us to give thanks to God for a successful celebration.

After the celebration, a committee was set up to take a second look at the awards presented to staff and some local partners. The recommendation is that staff be given plaques with a citation just as we did for our partners. We do not think that a sash alone is a befitting award for someone who has served the organization for over 25 years. These plaques will be presented to staff at the 2023 Annual General Meeting.

In the case of our local partners who could not make it to the climax, we will find a way to present them with their citations.

The following external partners were in attendance.

1. Seed Company: Lary Jones:President, Linda Jones (wife of Lary) and Sonya (HR)
2. Wycliffe USA: Andy and Lorenda Keener; Snr VP

3. SIL International: Michel Kemogne: President
4. Wycliffe global alliance: Stephen Coertze; President
5. Seed company growth partners: Jonathan Kern; Snr VP
6. Spoken Worldwide; Tim Hunter and Jared McKinney
7. Seed company field coordinator: Brian Cochrain; field coordinator
8. Seed company field director for Africa; Amy Easterlin
9. Wycliffe global partners: John Ramsey; Field coordinator
10. Wycliffe global alliance Africa area: Wairimu Irungu; Area director

DIRECTORATES

I am pleased to report that our four Directorates have consistently met and exceeded expectations in the past year. Their dedicated efforts have helped GILLBT achieve great things, and I urge you to take some time to review their comprehensive reports.

The Literacy, Education and Development (LEAD) Directorate has made significant progress in its work to promote mother tongue literacy and education in Ghana.

The Field Programs Directorate has continued to ensure the translation and publication of Scripture in Ghanaian languages, and the Advancement Directorate has continued to raise awareness of GILLBT's work with the hope of securing the much-needed funding. The Operations Directorate has ensured that GILLBT's operations are efficient and effective.

I am grateful for the hard work and dedication of all our staff. Their contributions have made GILLBT a stronger organization, and I am confident that we will continue to achieve great things in the years to come.

GOVERNANCE

The Executive Leadership Team (ELT) runs the day-to-day business and activities of GILLBT with support from the Board. ELT meetings were held monthly by the Executive Leadership Team to review the activities of each directorate and take necessary decisions to move the organization forward. In the past year, we have used both in-person meetings and Zoom meetings for our meetings.

FUNDRAISING

During the period, we were fortunate to receive a generous amount of \$400,000 from the Jeremiah Foundation, which greatly supported GILLBT administration. We are deeply grateful for God's provision.

Additionally, in partnership with The Seed Company, we have been making use of matching funds to supplement the funds we raise internally.

Local fundraising remains a challenge. We have received limited referrals from friends and colleagues. However, we remain steadfast in prayer, trusting that the Lord will grant us more opportunities and avenues to overcome these obstacles.

MOUS

The MoU with SPOKEN WORLDWIDE to begin two Oral Bible Translation (OBT) projects in Larteh and Chakali has started and is ongoing.

We had visits from two of their members and later the President, Edward Weaver. The visits were for the training of the staff.

INTERNATIONAL CONFERENCES

The following conferences were attended by GILLBT staff:

Impact Conference in Ethiopia in April 2022

Tone conference in Nairobi Kenya in March and April, 2022

Computer conference in Nairobi Kenya in April, 2022

LOCAL PARTNERSHIPS

Ghanaian Churches and Para-Church Organizations

During the period under review, management made continuous effort to strengthen our relations with Churches in Ghana. We paid courtesy calls, arranged meetings (both face-to-face and Zoom) with and honored most invitations of our supporting Churches. The following are a few of them:

1. The 2021 GILLBT Day of Prayer and Thanksgiving was held from October to November 2021. In all 21 Churches within the Accra metropolis were contacted to host the program but only 13 Churches accepted to host us for the activity.
2. On the 10th of October, 2021 GILLBT was invited to take part in a day's meeting of KOICA- Unlocking Literacy Project. This is an evaluation of the impact of a 3-year literacy program of instruction through the mother tongue. It is a collaborative project between World Vision and the Korean Government. Being a literacy provider, GILLBT was invited to be part of the evaluation.
3. Leadership visited the Global Evangelical Church Headquarters on June 1, 2022 to congratulate Rt. Rev. Prosper Dzomeku, who was elected as the new Moderator to replace Rt. Rev. Dr. Setorwu Kwadzo Ofori.
4. As a member of the Ghana Evangelism Committee (GEC), GILLBT was invited to their Annual General Meeting for 2021. GILLBT was represented by Emmanuel Ahwireng and Rachel Aikins. The meeting discussed the activities of GEC between 2020 and 2021. They also discussed the research they have carried out within the sixteen (16) regions based on the 2020 Population Census Report.

International Partnerships

Our collaboration with the following partners has continued. Wycliffe USA, The Seed Company, Wycliffe Global Alliance, SIL, Wycliffe Global Alliance Africa, 4.2.20 Foundation, (Whole Word Institute) Wycliffe Netherlands, Wycliffe UK, Hine Trust.

Wycliffe Netherland still partners GILLBT by supporting the Complementary Basic Education (CBE) project in the Mamprugu-Moaduri District of North East Region and translation of the Old Testament in Mampruli.

EXPATRIATES

Paul Ferdewitz and his family relocated to Ethiopia at the end of May 2022. Management had lunch with the family on May 12. They were also presented with a full piece of the anniversary cloth.

Terry and Amy Ruff have also relocated to the US due to health reasons. They will continue to be involved in the Vernacular Media Services (VMS) under the leadership of Moses Saaka.

TRANSITION/HOME CALLING

The following brethren who made significant contributions to their projects and the organisation were called to glory.

Rev. Joseph Banyao (Translator, Delo Project)

On Saturday, May 27, 2023, the Delo/Ntrubo project and community lost a dedicated Mother Tongue Translator Rev. Joseph Banyao. He was one of the pioneers of the project who played an instrumental role in the Delo New Testament translation and the ongoing Old Testament translation. Funeral arrangements will be held in Pusupu on October 21 and 22

Mrs Claire Grey (Former Expatriate staff)

We received news of the death of Mrs. Claire Grey in June 2023. She has since been buried and a thanksgiving service to celebrate the life of the Greys (Ian and Claire) was held on Thursday, 22nd June 2023 in Northern Ireland.

Claire Grey, was among the first missionaries to GILLBT and she made contributions in various ways, two of which stand out. First, she is accredited as the “founder” of the Literacy for Life programme in GILLBT. Second, she worked actively in the implementation of Tampulma and Buli literacy projects and production of literacy materials in these languages.

Essien: Translator, Ahanta project. March 2022

Pastor Nicholas Awusi (Safaliba project) lost his wife in June 2023

Our sincere condolences to all employees who lost loved ones during the period. May the families of our departed brethren and bereaved colleagues experience the peace and comfort of God.

CONCLUSION

To God be the glory! He has been faithful to GILLBT, and we are grateful for His blessings. We would also like to extend a special thank you to the Board, management, and staff for their dedication and commitment to GILLBT.

The Board has provided wise leadership and guidance. The management has worked tirelessly to ensure the smooth operation of GILLBT. And the staff has shown a deep commitment to serving the needs of our community.

We are truly blessed to have such a dedicated team working together to make GILLBT a success. We give all glory to God and thank Him for His faithfulness. To him be the glory.

Humbly Submitted

Mr. Sylvester Kwame Vanlaire Nkrumah
(Executive Director)

FIELD PROGRAMMES DIRECTORATE REPORT



1.0 INTRODUCTION:

GILLBT Field Programmes Directorate is mandated to ensure that scripture is translated into mother tongues, published and are effectively used by language groups for transformed lives and communities. This report is a summary of activities executed by the Translation, Scripture Engagement, Scripture Typesetting and Linguistics departments during the year under review.

TRANSLATION

The Language project teams were able to translate a number of New and Old Testament books. Some of the books were checked by GILLBT consultants in the following languages; Mrs. Naana Nkrumah checked Delo OT book of Psalms 1-100, Mr. Konlan Kpeebe checked Avatime Genesis 1-28, Nana John Adinyah checked Akyode OT books 1 and 2 Kings, Bernard Asewie checked Ligbi NT book of John and Mampruli OT book of 2 Kings.

Bernard Asewie has continued with consultant support services in Jos, Nigeria with the Rhema for African Native Missions, on OBT.

The department is waiting for the final publication of the Koma Bible and Kaakye NT by the printing agency in South Korea and for their eventual shipment to Ghana, so that we can observe the dedication ceremonies.

Within the period under review, three Bible reprint requests were submitted to the SIL Global Publishing Services for reprint; these include Konkomba and Farefare complete Bibles and Birifor (NT). Funds are being raised for the publication of the third reprint of the Konkomba Bible.

GILLBT CITS

The eight CiTs namely, Lambert Larrey, Nicholas Awusi, Jean Nyarkou, Awuffor McDorbi Rockson, Rose Ntemenaso, Mark Dundaa, Jonah Kwotuwa, Haruna Abukari and Foster Ofori are progressing on their growth plans.

NEW PROJECTS/ FUNDING

We praise God that funding was secured from Global Partnerships, Seed Company and Jerome Prairie Bible Church in Oregon, USA, for these language projects: Ahanta, Avatime, Birifor, Ligbi, Hanga, Nyagbo, Logba, Nawuri, Kaakye and Tafi.

GILLBT engaged The Seed Company and International needs on starting Bible translation in Chala and Nabt languages. Discussions with the Seed Company on funding for Paasaal OT translation were also held during the period. We hope and pray these will bear fruits soon.

SCRIPTURE ENGAGEMENT (SE):

Hanneke Awimbilla and Roger were at Pusupu in the Oti Region to facilitate Literacy for Life training for the Ntrubo (Delo) language community. Again, Roger and Bernard were at Kwame Danso to facilitate a Literacy for Life initial awareness training for the Kenyen/Bekye Cluster language community within the period under review. Roger Ayiloeh, the Literacy for Life coordinator visited the Tampulma and Hanga Literacy for Life classes for monitoring and evaluation purposes within the period under review. Roger Ayiloeh did a refresher Literacy for Life training for the Farefare language community within the Bolgatanga Municipality in the Upper East Region, and again, Bernard and Roger were at Nalerigu in the East Mamprusi Municipality to run a Scripture Engagement training for the Mampruli language community in the North East Region of Ghana.

VERNACULAR MEDIA SERVICES (VMS):

The following activities took place within the VMS unit for the period September 2021 to October 2022. Partnered with Communication Department to produce GILLBT @60 fundraising documentaries. Recording of Kaakye NT audio Bible, Recorded and edited videos for Amazing Love Ministries. Dubbed TWR "Share The Story" for AWUTU in the Central Region. With the same period the VMS unit dubbed Walking With Jesus in Sisaala, Grunne and Kasem languages in the Upper West and Upper East respectively. Live streamed Sawla for Christ Crusade for Randy Impact Ministries in the Savana Region of Ghana.

SCRIPTURE TYPESETTING

COMPLETED ASSIGNMENTS:

The typesetting department continues to offer technical support to language projects in the area of publication, and within the period has typeset books for Hanga, Anufo, Mampruli, and Ntrubo. Some other projects were assisted in publication and related IT technical support.

DBL: DIGITALIZE BIBLE LIBRARY:

In June, the Sisaala-Tumulung Bible, Koma Bible, Buli, Kasem, Kaakyi New Testament and Kusaal Bible prepared for digitalization and were forwarded to Global Publishers, USA for save keep and forwarded to You Version to be uploaded. Also Sisaali Bible Audio is to be uploaded.

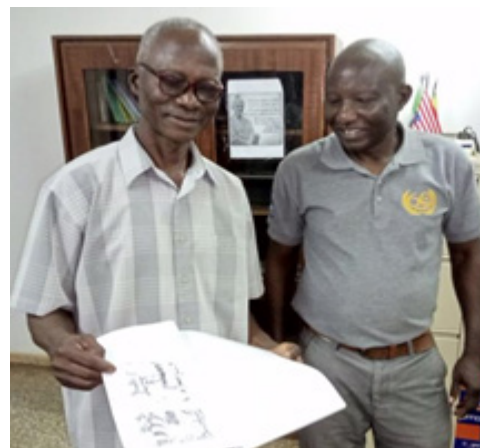
ONGOING PROJECTS:

Safaliba NT: At a distance, the Safaliba New Testament is given attention and editing translated scripture text files on the Gospels is in good progress.

Hanga Genesis was typeset and at the proof stage and the book will be sent to the printers after the final editing. Also, hope to work on the four gospels for the Hanga translation project in the nearer future.

The department continue to give remote support to many of our translation projects either by phone or online. E.g. Avatime OT, Skepele OT, Krachi OT, Logbo OT, Nyagbo OT, Tafi OT, and Mampruli OT.

Mr. David Langa, a translator receives the book of Genesis in Hanga language gladly.



LINGUISTICS

GILLBT PARTICIPANTS IN SIL LINGUISTICS COURSES ON TONE AND GRAMMAR

In 2022, SIL organised two linguistics workshops in Kenya, one on Tone Analysis and one on Grammar. Participants were invited from GILLBT, and by God's grace scholarship support was provided for both of them. Nana John Adinyah participated in the Tone Analysis workshop and was able to analyse aspects of the tone functions in the Adele language, which will support ongoing project work in the language as well as provide resource for other languages needing tone analysis. Mark Dundaa attended the Grammar Course and worked on the grammar of the Birifor language, and prepared a grammar summary which would be helpful to the Old Testament project which recently began activities.

We had hoped to send additional participants to both workshops, however it wasn't possible, but SIL noted that there would be other courses coming off in the future which could provide that opportunity. In fact another Tone Analysis course is planned for September 2023 in Nigeria, and SIL was able to source scholarships for two participants from GILLBT. Mark Dundaa will participate and plans to use the knowledge gained to work on Birifor tone analysis, and Felix Soglo of VRMP-Sekpele will also attend. The Sekpele language has a very complex tonal system which has not yet been analyzed in detail, and which already has been seen to have implications for a more functional orthography. It is hoped that the knowledge gained from this course will enable more effective work to be carried out in the Sekpele language.

INTRODUCTORY COURSE IN APPLIED LINGUISTICS FOR TRANSLATION CONSULTANTS (ICAL4TC) COURSES

Due to restrictions in travel and logistics during the coronavirus pandemic, the ICAL4TC courses could not be held during 2020 and 2021. However the courses were resumed in 2022 with a course in September on grammar and syntax topics. A workshop format and peer-teaching approach enabled the participants to learn about the grammatical structures of their own languages as well as those of the other participants in the course, especially in the area of "serial verb constructions" which is a grammatical category common in Ghanaian languages but not usually covered in courses that deal with the grammar of English or the biblical languages.

A second ICAL4TC course was held in March 2023, on the topic of pragmatics and contextual meaning. This course again used a workshop and peer-teaching approach, so that

participants were able to see and understand examples in their own languages, as well as do comparison and contrast with the languages of the other participants. In both ICAL4TC courses, strong links were made between the linguistics topics and how these relate to key points of exegesis and translation principles.

Another ICAL4TC course is planned for August-September of 2023.

CITS IN THE M.A. GHANAIAI LANGUAGE STUDIES COURSE AT UEW.

In 2020 CIT Rose Ntemenaso was able to gain admission for the MA in Ghanaian Language Studies at UEW, and in 2022 she graduated with the degree. The course includes more linguistics topics as well as a thesis, and we were quite happy with what she learned and her experience there. As a linguistics-oriented degree, it provided her with an MA in one of the academic areas which meet the requirements for a Translation Consultant, and also gave her the opportunity to research and write a thesis on the Delo language community which would be relevant to translation issues. Normally this MA course is only available to those who have completed a first degree in one of the taught Ghanaian languages, however the university granted her consideration for admission based on the ICAL4TC linguistics courses, which also go deeply into the linguistics of Ghanaian languages. So we are very grateful to God for making this opportunity possible.

Based on Rose's positive experience in the program, in 2022 we recommended CIT Rockson Awuffor McDorbi to also apply, and by God's grace he was accepted into the program and completed the first semester of studies. We expect that he will complete the second semester of studies in 2023, and graduate with the MA degree in 2024. We commend this MA course at UEW as a rigorous degree course which includes research for an MA thesis and offers a pathway to future MPhil and PhD studies, and can provide the necessary academic qualification for a consultant role in translation, linguistics, or literacy. We are grateful to our colleagues at UEW for offering this MA course which has proven to be so appropriate for GILLBT language researchers.

CONCLUSION

We are grateful to God for what He has enabled us to accomplish and pray for His grace, wisdom provision for project teams and consultants to execute their tasks efficiently to His glory.

Respectfully Submitted by:
Konlan Kpeebe
Field Director

OPERATIONS DIRECTORATE REPORT



INTRODUCTION

The Operations Directorate is thankful to God yet again for another successful year. Under the astute leadership of the Operations Director, the Six (6) functional Units under the directorate, namely; the Human Resource Unit, Administrative Unit, Information Technology Unit, the Kanvilli and Accra Guest Houses and the Printing Press achieved some milestones and suffered some setbacks as well. The purpose of this report is to clearly outline the activities, which took place in the various units under the directorate in the 2021/22 fiscal year.

Business activities at the Accra guest house were carried out without any major hitches. During the period under review, there were some inspections and assessments by the regulatory authorities and the following permits were renewed: Food and hygiene permit, Operating permit and Fire certificate. The only challenge that faced the guesthouse was annual flooding caused by heavy rainfall during the rainy season for the last two years. Thankfully, this issue is now a thing of the past as a serious project was undertaken in May 2022 to solve this very problem. Other issues concerning leaking roofs were also resolved in the process.

Furthermore, important plans have already been set in motion to achieve quite a number of things necessary for growth, development and diversification of business.

Operations at the Tamale Guest House for the period under review, has been satisfactory but it is in dire need of a massive boost to remain a viable and relevant income generating unit. All permits regarding its operations were renewed after successful inspections and assessments were done.

It is no secret that the Tamale guest house is in dire need of a major facelift and attempts to address some concerns put forward by clients during a client survey, resulted in painting and renovating parts of the Unit houses, the summer huts and conference halls. Meanwhile, the EPA conducted their usual safety assessment inspection and found that the restaurant and kitchen structures were in violation of major safety guidelines hence, management commenced the subsequent demolition and rebuilding of the restaurant and kitchen. Plans to take renovation activities a step further by working on unit 2 and the caretaker's residence also commenced.

Another notable undertaking includes the installation of security cameras to strengthen the existing security apparatus at the guest house while plans are still underway to build

a wall around the facility. DSTV installation, the procurement and installation of 65 and 58 inches smart Televisions at the Agamah and William Addae Halls and the procurement and installation of a water tank to mitigate water shortage issues were also done under this review period.

Management hopes to further build on these milestones achieved by relentlessly continuing the massive effort to give the guest house a well-deserved facelift to meet industry standards and provide a competitive advantage in the process.

The Printing Press on the other hand, experienced some level of downsizing in operations and staff strength in recent months. This is not entirely unjustifiable because it is apparent that it is the operations department's weakest link in terms of revenue generation over the years, hence the need for cutting costs and downsizing which led to their eventual relocation to the Kanvilli office. The Press, during the period under review, was able to secure contracts with UDS, GILLBT Literacy/Project departments, The Timothy Initiative (TTI), and other entities. With its current modest setup, the press is still very much capable of taking on big demanding jobs. It is for this reason that certain equipment like a new Risograph was purchased; while old equipments saw some major repairs. Plans are being made to procure other necessary equipment, the lack of which results in certain jobs being outsourced, leading to a diminishing profit margin. Plans to embark on a marketing campaign to rebrand image and hopefully increase the size of client portfolio are also underway.

The IT Department was in attendance at the Language Technology Consultant Training (LTCT) held in Nairobi. The unit continues to hold up its mandate to continuously spearhead language technology use in GILLBT. The IT unit ensured that all projects are fully equipped with internet service and staff was trained on cyber security. Output from translators has also improved greatly mostly due to the numerous training workshops held for translators in the use of language development software and procurement and delivery of new laptops to translators. Most Translators and consultants have received Paratext 9 training to improve on the quality of drafted materials by enhancing their consistency. Plans are underway to improve cyber security to safeguard current infrastructure from cyber-attacks by training staff in cyber security and improving on existing infrastructure.

The Accra and Tamale Business Offices (ABO & TBO) have yet again successfully supported various units and other directorates in their daily operations with activities such as facilitating logistics for travels, processing visas, office running, organising events and attending to staff needs. Other notable activities executed by ABO and TBO are the successfully well-coordinated and expertly hosted GILLBT day of prayer, the planning of the then-upcoming 60th Anniversary at the time, and other activities associated with the Anniversary celebrations like the exhibition and fundraising dinners which was held in November at the Fiesta Royale hotel in Accra and Lancaster in Kumasi. A one-week-long exhibition was also held at the Accra and Tamale business offices.

Human Resource Unit has successfully and strategically coordinated and supported other departments to manage staff effectively within the year under review. In the last quarter to date, the renewal of work permits for expatriate staff has been done, the renewal of staff contracts have also been done and updating staff profile both manually and electronically is ongoing. Furthermore, the renewal of some important documents like the data protection permit and the certificate of recognition for GILLBT were expertly executed.

The Operations directorate remains an important intricate cog in the machine working for the glory of the Lord. Its functional units adept in hospitality, management and material production keeps the wheels of the organisation moving. This helps GILLBT project a positive image to the rest of the world, so they know that there are several ways one can serve in the work of Bible Translation.

The directorate is admonishing GILLBT to engage more in corporate social responsibility and in the under review, the directorate supported the Ghana Tourism Authority with funds in the name of GILLBT for its regional celebrations.

The Directorate is determined to ensure that this endeavour does not become a nine-day wonder but to do more in the coming year during the 60th Anniversary Celebration and beyond.

We thank God for the good things He has done in the Operations Directorate. We hope to accomplish exploits in the coming year. Amen.

Operations Director
Ms. Comfort Ansong.

ADVANCEMENT DIRECTORATE REPORT



1.0 INTRODUCTION

The Advancement Directorate is primarily responsible for resource mobilization to complete the task of language development, literacy and Bible translation in Ghana and beyond.

2.0 COMMUNICATIONS DEPARTMENT

The GILLBT Communications team is responsible for developing, implementing and evaluating the internal and external communication strategies designed to enable GILLBT to meet its short, medium and long-term goals. The team is made of up two members; Otabil Arthur – Communications Manager and Mike Arthur – Graphic Designer, both working from the GILLBT Accra Business Office.

This report captures the significant activities undertaken within the fiscal year under review. The period under review began with a hybrid-working schedule due to COVID-19 restrictions. We collaborated with other departments to maximize the limited resources available and ensured that GILLBT's core mandate and vision were prioritized.

2.1 EVENTS & ACTIVITIES

2.1.1 Day of Prayer

The year opened with prayer. What has now come to be part of GILLBT's institutional calendar, "Day of Prayer" came off at all GILLBT offices and project areas across Ghana on Wednesday, January 11, 2023. The Communications team worked with the Operations department to ensure that this year's Day of Prayer was successfully organized.

2.1.2 Publications

GILLBT Trifold brochure - One of our main marketing and information materials – the GILLBT Trifold brochure was redesigned and updated to reflect the current translation statistics. Ten thousand copies were printed and distributed.

Nyalota Story – A story on the Nyagbo, Logba and Tafi translation projects and Bible dedication was produced, published and distributed to our partners via Mailchimp.

Website Update – Over this period we updated some information on the GILLBT website. The “Get Involved” page was updated to reflect the current status of Bible translation work done so far and what is left to be done.

Mother Tongue

In the first two months of FY23 3rd quarter, we completed and published Mother Tongue, covered the launch of the NYALOTA Old Testament project and started work on KBCC’s Bible study book in English, Twi and Ga.

Work on the first issue of the Mother Tongue newsletter for the calendar year 2023 has commenced. In this post-anniversary edition, we will recap the major anniversary activities and bring the reflections of some key players in the whole anniversary celebration.

Our mobilization and fundraising campaign designed for Christian professionals under age 40 will be featured in this issue. The publication date is Friday, March 31.

The post-anniversary edition of the Mother Tongue Newsletter was completed and published on May 11. The e-version has been circulated to all GILLBT staff and members. It is also available for download on the GILLBT website. We should have the paperback edition out by the end of June.

GILLBT News- The first issue of GILLBT News for the year 2023 was published in January. This issue focused on GILLBT@60 celebration activities and also reported on the addition of new staff, resignation and retirement. A feature on GILLBT’s partnership with Spoken Worldwide in Oral Bible Translation was published.

The April 2023 edition of GILLBT News was published in the first week of May. Pictures and news from the NYALOTA OT project launch and a video of the major highlights from the ceremony.

GILLBT’s HR beliefs as captured in our HR Manual was published.

2.1.3 Project Visit

NYALOTA

The Communications team together with Foster Antwi – an intern and Delali Adogla-Bessa – a volunteer, joined the people of Nyagbo, Logba and Tafi from April 13-17 to launch the NYALOTA Old Testament project. We also took the opportunity to record footage for two documentaries which will be produced later in the year.

Season Greetings – We designed and sent out e-cards via Whatsapp and Facebook for Easter, Mother’s Day and Father’s Day. The annual GILLBT Planner was also printed and distributed.

Bible Dedication – In February, we spent five days in the Volta region streaming live via Facebook the dedications of the New Testament in Nyagbo, Logba and Tafi. Before these ceremonies, we designed and sent out invitations to our partners.

Church Engagement – We worked with the church engagement department to design and send out messages via WhatsApp, weekly. We also commenced preparations for GILLBT Day

of Prayer and Thanksgiving 2021. We prepared a message for the day and other marketing materials. We worked with the Church Engagement team to design and present a citation to the outgoing Head Pastor of the Korlebu Community Chapel, Rev Osae Addo.

2.1.4 1000Under40

This is a fundraising campaign aimed at mobilizing young professionals under the age of 40 to support the work of GILLBT financially and in prayer. The designing and rolling out of this campaign were divided into phases. Between January and March 2021, we initiated phase two which was building the backend structures on which this campaign will run. We engaged IT Consortium – a fintech to activate a short code for donation. We also worked on the dedicated website for this campaign. Currently, we are initiating phase 3, which will see a virtual launch of this campaign. In September we fellowshiped with a group of young Christians at the READY Conference in Accra. Our volunteers shared the 1000U40 vision with some of the participants at the conference.

In the second quarter, the 1000U40 campaign hosted Christian professionals and university students in two separate events. These events were part of the campaign's vision-sharing and onboarding strategy.

The meeting for the Christian professionals was scheduled for March 24 at the GILLBT Guesthouse.

On Friday, May 19, 2023, we hosted 34 University of Ghana students at the Legon Interdenominational Church to share the 1000u40 vision.

The session was interactive and lasted for 2 hours. The students asked questions about the campaign's three pillars – Prayer, Advocacy and Fundraising.

Some of the students suggested innovative ways to mobilize many more students across the country. While others expressed their interest to whole-heartedly join the movement.

Also, within this quarter, follow-up calls and messages were made to members as part of our strategy to sustain and deepen the relationship-building process and also to remind them to honor their pledges.

2.1.5 GILLBT @ 60 – We worked with the GILLBT@60 planning committee to put together a befitting anniversary programme. The Communications team is serving with some other staff on the Publications Sub Committee. So far, we have come up with a list of activities and a budget.

2.1.6 Support Services

Due to COVID-19 restrictions, the GILLBT 48th AGM came off in December 2021. We began the new year with work on the compilation and typesetting of the reports submitted by various departments to AGM.

We have worked with Admin & HR to provide call cards for new staff, signage and a new menu card for the GILLBT Accra Guesthouse

Typesetting: Typesetting of Korle Bu Community Chapel's Bible study book in Ga, Twi and English was done in May. Printing is ongoing.

Accra Guesthouse: We worked with the Accra Guesthouse to redesign the Menu book, marketing brochure, signage and banner.

Admin & Operations: We redesigned and printed new car door stickers for all GILLBT vehicles in Accra and Tamale.

2.2 CONCLUSION

The Communications team is working closely with our partners in the Bible translation industry, we learned, adapted and caught up with new communications trends to improve our internal and external communications strategy. We shall continue to do this in the coming year.

Otabil Arthur
(Communications Manager)

3.0 CHURCH ENGAGEMENT

Mr Alexander Dotse and Emmanuel Awhereng manned this office under this reporting time. The major activity was to maintain a constant contact with Churches and individuals who signed up to partner GILLBT in one way or the other during the previous GILLBT Day of Prayer activities.

3.1 Events & Activities

3.1.1 WhatsApp Engagement

A WhatsApp platform consisting of about 1500 names was created. Weekly, messages are sent to these members as a way of maintaining contact with them. Favorable responses to the weekly messages were received. People who pledged to donate to GILLBT were constantly reminded and some actually redeemed their pledges.

3.1.2 Day of Prayer and Thanksgiving

The 2021 GILLBT Day of Prayer and Thanksgiving was held from October to November 2021. In all 21 Churches within the Accra metropolis were contacted to host the program but only 13 Churches accepted to host us for the activity. Seventy-eight people signed up to collaborate with GILLBT either as donors, volunteers or prayer partners. A total amount of GH 20,876.10 was realized as funds raised during the period.

3.1.3 World Vision – GILLBT's Partnership On the 10th October, 2021 GILLBT was invited to take part in a day's meeting of KOICA Unlocking Literacy Project. This is an evaluation of the impact of a 3-year literacy programme of instruction through the mother tongue. It is a collaborative project between World Vision and the Korean Government. Being a literacy provider, GILLBT was invited to be part of the evaluation. It was discovered that when the mother tongue is used as the language of instruction in the Basic Schools pupils did better in their learning than when a foreign language was used. Mr. Emmanuel Adakwa and Alexander Dotse represented GILLBT.

3.1.4 Visit to Global Evangelical Church Headquarters

The Executive Director – Mr. Sylvester Nkrumah, Mr. Alex Dotse, Mike Arthur, Dorcas Antwi and Emmanuel Ahwireng visited the Global Evangelical Church Headquarters on June 1, 2022 to congratulate Rt. Rev. Prosper Dzomeku, who was elected as the new Moderator to replace Rt. Rev. Dr. Setorwu Kwadzo Ofori.

3.1.5 Ghana Evangelism Committee (GEC) AGM As members of Ghana Evangelism Committee (GEC), GILLBT was invited to their Annual General Meeting for 2021. GILLBT was represented by Emmanuel Ahwireng and Rachel Aikins. The meeting discussed the activities of GEC between 2020 and 2021. They also discussed the research they have carried out within the sixteen (16) regions based on the 2020 Population Census Report. The research was done to help direct activities of the Church regarding its evangelistic strategies within the country. The research revealed that over the past 20 years, Christian activities in terms "soul winning" has dropped, while Islam and other religions have drastically appreciated. Apostle Eric Nyamekye suggested that research committee should engage in critical analysis, suggestions and seek feedbacks with timelines. Prof. Frimpong-Manso entreated the participants and representatives of the churches to support the work of GEC and help it to publish its research work.

Representative of GILLBT beckoned the chairperson and informed the house about GILLBT's work and the 60th anniversary celebration. When the conference was over, we took the opportunity to connect to a few of the ministers around and informed them of our visit to their churches soon.

3.1.6 Starting A New Chapter in Koforidua

The Advancement team visited Koforidua on the 8th and 18th July respectively to commence engagement with the local Reverend Ministers for the chapter and GILLBT Day of Prayer. Both meetings were successful. We have been in touch with Rev. Godwin Bizasor, the General Secretary for Koforidua Local Council of Churches. He is engaging the other ministers to accept the concept of a new chapter and also get some churches who can host us during our GILLBT Day of Prayer.

3.1.7 GILLBT Spree 2023

The Advancement Department spearheaded by Church Engagement Unit organized GILLBT Spree 2023 on March 21st and 22nd at the GILLBT Guest House conference room. The objective of this program was to share the vision of GILLBT with the Churches and update them on our progress with the various translation projects. Some of the realistic challenges and successes were discussed, as well as implore suggestions for sustaining and improving the work.

Our focus for this Spree was on the churches that hosted the GILLBT Day of Prayer and Thanksgiving 2022. The head pastors of these churches were invited to come with one member of the church council. Invitation letters were sent with weekly reminders.

Twenty-Six pastors were invited but only 16 confirmed their participation making an expected number of participants of 32 instead of 52.

On the 21st of March, 12 invitees participated while on the 22nd of March, there was heavy rainfall in the morning so only 6 invitees participated. Mr. Emmanuel Ahwireng was the master of Ceremonies for these 2 days.

The GILLBT Board Chairman, Prof. E.V.O. Dankwah was present on each of these two days to give a goodwill message to the participants and be part of the discussions.

Mr. Newman Anane-Aboagye, The Advancement Director, gave the welcome address, and a short history of GILLBT and moderated the question and discussion section.

Otabil Arthur presented a short video displaying the process of Bible translation. He also introduced the one (1) GHS campaign and the 1000under40 Campaign and entreated the participants to provide opportunities for these campaigns to be launched in their respective Churches.

The participants enthusiastically participated in the discussions by asking questions and making suggestions as to how to make GILLBT's work known and sustained.

Emmanuel Adarkwah & Alexander Dotse

4.0 GILLBT KUMASI CHAPTER

The period under review could be considered to be one of the most challenging times of the Chapter and the less written about the negative impact of the COVID-19 pandemic on the religious and socio-economic life of our partner churches, major and core donors the better, especially during the first quarter of the financial year.

4.1 EVENTS & ACTIVITIES

4.1.1 Day of Prayer and Thanksgiving

The scheduled GILLBT Day of Prayer meetings for the months of October through December 2020 were all cancelled to enable us to observe the needed COVID-19 protocols as directed by the State. However, God has been faithful to His Word by honouring our unrelenting efforts to touch base with our Donor Partners and Churches through zoom meetings, letters, telephone calls, WhatsApp and text messages and a few crucial personal visits. 5-Year Proposal and Strategic Plan for GILLBT Kumasi Chapter (1st October, 2020 - 30th September, 2025) A 5-Year Strategic Plan to make the Kumasi Chapter the resource mobilization hub for the middle belt of Ghana was proposed to cover the following regions:

- Ashanti Region
- Bono Region
- Bono East Region
- Eastern Region
- Ahafo Region and
- Western North Region

The middle belt of Ghana is made up six regions with a total population of 13,794,110. It is estimated that about 9,793,818 or 71% profess to be Christians and this number constitutes about 44% of the total population of Ghana (Population Statistics in Ghana, Ghana Statistical Service, 2019)

The 5-Year Strategic Plan is;

- To establish a database of Christian businesspersons who can be approached in the support search.
- To engage about 100,000 Christians in the middle belt regions to donate a minimum of GHC1.00 monthly via a dedicated USSD code (*887*2#) to support ongoing GILLBT Bible translation projects for the next 5 years.
- To mobilize 50 young professionals per year who would be able to give a minimum of GHC 1,000.00 per annum for the next 5 years.
- To identify 50 Christian businesspersons to give a minimum of GHC 5,000.00 per annum for the next 5 years.
- To mobilize the Churches and Para-church organizations, especially in the middle belt to support GILLBT's vision to complete Mother Tongue Bible Translation work in Ghana. Annual Prayer Day and The Working Visit of The Executive Director By the grace of God, the second quarter began with the usual Annual Prayer Day on 5th January, 2021. The prayer session was held at the conference room and the staff was joined by two executive members of the Chapter, namely: Rev. Dr. John Richard Nkrumah and Rt. Rev. Dr. Comfort D. Adu. We thanked God for His abundant grace, protection and provision for the challenging year of 2020 and offered special prayers for the leadership of GILLBT, staff and all our donors and partners. The Executive Director, Sylvester Kwame Nkrumah, paid a working visit to the Chapter on Monday, 11th January 2021. At a special meeting with the Executive Board of the Chapter, chaired by Rev. Dr. Kwabena Darko, the Executive Director thanked members for their selfless commitment and dedication. He maintained that he was highly impressed with the success story of the Kumasi Chapter and updated the executives on the need to hold the then outstanding Annual General Meeting for 2020 virtually by Zoom and Facebook Live on 14th January 2021.

4.1.2 Acquisition and Dedication of a Toyota Rav4 Vehicle for Kumasi Chapter

The Executive Director, Sylvester Kwame Nkrumah, informed the Chapter that he has raised an amount of GHC 50,000 (Fifty Thousand Ghana Cedis) as seed money from some donors to help acquire an office vehicle for the Kumasi Chapter and discussed with the Chapter which vehicle would be most appropriate. In February 2021 the Chapter, by the grace of God, was able to raise an additional amount of GHC21, 427 (Twenty-One Thousand, Four Hundred and Twenty-Seven Ghana Cedis) to top up the Director's seed money to purchase a Toyota RAV4 vehicle at the cost of GHC 70,000 (Seventy Thousand Ghana Cedis) for the Chapter. The vehicle was dedicated and presented to the Chapter at a short ceremony in front of the Kumasi Chapter Office on 15th February 2021. Newmann Anane-Aboagye, the Finance and Advancement Director, who stood in for the Executive Director, Dr. Paul Opoku-Mensah, Former GILLBT Executive Director, Rev. Dr. Kwabena Darko, Chairman of the Kumasi Chapter; and some members of the Kumasi Executive Board and Advisory Council and Heads of Churches and Para-Church Organizations in Kumasi, graced the ceremony. We are grateful to God for the initial seed money raised by the Executive Director and the timely and sacrificial contributions of the Kumasi Chapter Executive Board and Advisory Council Members.

4.1.2 Honouring of Three Members of GILLBT Kumasi Chapter;

- Archbishop Daniel Yinkah Sarfo On 14th February 2021, a special valedictory service was held in honour of the Most Rev. Prof. Daniel Yinkah Sarfo, the Anglican Metropolitan Archbishop of Ghana and the Chairman of the Kumasi Chapter Advisory Council. GILLBT was represented by a delegation including the Kumasi Chapter Executive Board and Advisory Council Members, the Finance and Advancement Director Newmann Anane-Aboagye and Dr. Paul Opoku-Mensah. The Archbishop Emeritus was honored with a citation and a cheque.
- Bishop Patrick Bruce On the 14th of March 2021, a special 60th Birthday Thanksgiving Service was held in honour of Bishop Patrick Bruce, Executive Member of GILLBT Kumasi Chapter and Bishop of True Vine Cathedral, Anagkazo Assemblies, Bantama-Kumasi. A delegation of three people represented GILLBT during the service and honored him with a citation and a cheque.
- Rt Rev Christopher Nyarko Andam On 12th September 2021, a special valedictory service was held in honour of the Rt. Rev. Christopher Nyarko Andam, the Kumasi Diocesan Bishop of the Methodist Church and a member of the Kumasi Chapter Advisory Council. GILLBT was represented by a delegation including the Kumasi Chapter Executive Board and Advisory Council Members. The Bishop was honored with a citation and a cheque. Sunyani and Bono Regional Outreach In line with the 5-Year Strategic Plan for the Chapter, a delegation from the GILLBT Kumasi Chapter made up of Rev Dr. Douglas Okonah Frempong, Rev. Dr. John Richard Nkrumah and Rt. Rev. Dr. Comfort Drusilla Adu, Executive Member in charge of Protocol were sponsored by Rev. Dr. Kwabena Darko, Kumasi Chapter Chairman to go to Sunyani for a 2-day feasibility study to open up the region for resource mobilization. The following were the initial contacts made:
 - Rev. Dr. Joseph Awuni, Senior Pastor, Glad Tidings Assemblies of God
 - Emmanuel Kyereh Gyeabour, Love Leads International, Sunyani
 - Dr. Sam Bennett, CEO, Eusbett Hotel, Sunyani
 - The Chancellor of Catholic Archdiocese of Sunyani
 - The General Overseer, Temple of Praise, Sunyani
 - Rt. Rev. Dr. Festus Yeboah Asuamah, Sunyani Anglican Diocesan Bishop / Chairman of the Sunyani Local Council of Churches
 - Rev Alexander Adams, Fountain Gate Chapel.
 - Rev Odarme Kentor, Elim City Church. • Prophet Collins Nyarko, Well of Salvation Church • Rev Joshua Kere, Assemblies of God.
 - Rev Owusu Akyiaw, Living Grace Chapel, Sunyani
 - Rev. Dr. Ofosu Addo, Brong Ahofo Presbytery Chairperson, Presbyterian Church of Ghana
 - Bishop Kwasi Tanor, Sunyani Diocesan Bishop, Methodist Church, Ghana
 - Sunyani Area Head, Christ Apostolic Church

- Sunyani Area Head, Church of Pentecost
- District Minister, Evangelical Presbyterian Church, Sunyani
- Sunyani Area Head, The Apostolic Church of Ghana
- Rev Kwaku Adomako, Superintendent Minister, Nkwabeng Methodist Church, Sunyani
- Superintendent Minister, Goshen Methodist Church, Abesim
- Senior Pastor, Baptist Church Sunyani
- Senior Pastor, Agape Church, Sunyani
- Apostle Moses Ntow Kwarfo, Territorial Head, Bono and Bono East, Christ Apostolic Church Int.
- Thomas Gyedu, Regional Manager, Bible Society of Ghana, Bono/ Bono East and Ahafo Regions

In April, 2021, two major meetings were held in Sunyani, Bono Region, as a follow-up to the initial feasibility study and Church penetration work by the Kumasi Chapter. Meeting with the Mid-West Conference of the Seventh-Day Adventist Church in Sunyani On 13th April the GILLBT Team led by the Executive Director, Sylvester Kwame Nkrumah, met all the 24 District Pastors of the Mid-West Conference of the Seventh-Day Adventist Church in Sunyani. The Director passionately shared the vision and mission of GILLBT to the Pastors and challenged them to come on board to help complete the Mother Tongue Bible Translation work in Ghana. The President of the Conference in his response thanked the GILLBT Team and inquired about how they could get involved to support financially the tremendous and sacrificial work of GILLBT in Ghana.

4.1.3 GILLBT meets Heads of Churches & Para-church Organizations in Bono Region

On 14th April, 2021 the team from GILLBT led by the Executive Director met heads of Churches and Para-church Organizations in the Bono Region. The meeting was held at the Presbyterian Church of Ghana, Ebenezer Congregation, near Radio BAR, Sunyani. Fifty-four heads of Churches and Para-church Organizations attended. An Interim Executive Committee was immediately put in place to explore the possibility of establishing a Chapter in the near future. The first Interim Executive Committee meeting for the establishment of the GILLBT Sunyani Chapter was held on Monday, 23rd August, 2021 at St. Anselm's Anglican Cathedral, Sunyani. The GILLBT delegation was led by Newmann Anane-Aboagye, Finance and Advancement Director and was accompanied by Douglas Okonah Frempong, Kumasi Chapter, Donor Relations and Resource Mobilization Manager and two other Executive members of the Kumasi Chapter. Members of Interim GILLBT Sunyani Chapter Executive Committee

- Chairman - Rt. Rev. Dr. Festus Yeboah Asuamah Sunyani Anglican Diocesan Bishop / Chairman of the Sunyani Local Council of Churches
- Vice Chairman - Rev. Dr. Joseph Awuni Senior Pastor, Glad Tidings Assemblies of God, Ghana

- Secretary - Pastor Emmanuel Kyere Diabour Love Leads International/Youth Preparation for a Better Future
- Assistant Secretary - Bishop Dr. Ellen Duah-Agyemang Akoto Kings Universal Chapel, Sunyani
- Treasurer - Pastor Bright Kwame Ashong District Pastor, Church of Pentecost
- Member - Rev Dr. William Kwabena Ofori Addo Brong Ahafo Presbytery Chairperson
- Member - Apostle Dr. Richard Ohene Kessie Dunamis World Mission, Sunyani
- Member - Rev Fr Adomah Roman Catholic Church, Sunyani

The Executive Director's Special Dinner with The Kumasi Chapter Executive Board and Advisory Council Members

The Executive Director of GILLBT held a special Dinner for GILLBT Kumasi Chapter Executive and Advisory Council Members at the Golden Tulip Kumasi City on Thursday, 22nd April 2021. The special dinner, according to the Director, was to express his profound appreciation and gratitude to God for the Chapter's commitment, enthusiasm, and selfless dedication towards the Bible translation work in Ashanti Region. In attendance were the following:

- Sylvester Kwame Nkrumah, GILLBT Executive Director;
- Newmann Asiamah Anane-Aboagye, Finance and Advancement Director;
- Rev. Dr. Douglas Okonah Frempong, Donor Relations and Church Engagement Manager, and his wife, Rosebud Okonah Frempong;
- Dr. Mrs. Dorothy Danso, President, Aglow International and GILLBT Advisory Council Member;
- Rev Dr. John Richard Nkrumah, Kumasi Chapter Executive Member
- Rt. Rev. Dr. Comfort D Adu, Kumasi Chapter Executive Member;
- Rev. Dr. Godwin Tito Agyei, Regional Superintendent, Ashanti North, Assemblies of God,
- Ghana / Ashanti Regional Chairman, GPCC / Kumasi Chapter Executive Member;
- Margaretta Okonah Frempong, Administrative Assistant, Kumasi Chapter.
- Mr. Joseph Odei GILLBT Driver.

The Executive Director's Visit to the Kumasi Chapter The Executive Director paid a working visit to the Kumasi Chapter with Mr. Newmann AnaneAboagye, Finance and Advancement Director on 24th June, 2022. This meeting was to know the way forward as a Chapter with regards to Donor Partners and also to pray towards the 60th Anniversary Celebrations in 2022. He met with Rev Dr. Douglas Okonah Frempong, Rev Dr. John Richard Nkrumah, Bishop Patrick Bruce, Bishop Dr. Comfort D. Adu and Margaretta Okonah-Frempong.

4.1.4 St. Georges' Church

The Kumasi Chapter was invited to make a presentation at St. Georges' Church on Sunday, 12th March, 2023 during the main Sunday morning service. The Senior Pastor, Rev Dr Isaac

Osei Karkari, spoke at length about the good work of GILLBT and encouraged the church members for their prayerful and financial support. Partnership forms were distributed to members and 5 response forms were received after the leadership prayed for GILLBT.

4.1.5 Awaken To The World

A program organized by Ghana Evangelism Committee and GlobeServe Ministries on 17th March, 2023 invited GILLBT Kumasi Chapter to speak on Bible Translation Update in Ghana. This presentation was done by Rev Dr. Douglas Okonah Frempong who also took the opportunity to share the vision of GILLBT and answer some questions in connection with the 1000Under40 Program. A total of 17 people completed partnership forms and signed up to support GILLBT.

4.1.6 Executive Director's Meeting with the Kumasi Chapter Executives and Advisory Council Members

On Friday, 10th March, 2023 the Executive Director, Sylvester Kwame Nkrumah and the Finance and Advancement Director, Newmann Anane-Aboagye, had a meeting with the Kumasi Chapter Executives and Advisory Council members to officially thank them for their immense support during the 60th Anniversary Celebrations. The Executive Director, expressed his profound appreciation to the leadership of the Kumasi Chapter for taking the initiative to raise the necessary funds to help pay for the outstanding rent advance for the Chapter's conference room. He encouraged the Kumasi Chapter to work on the necessary documentation to enable GILLBT to build a permanent Office facility in Kumasi before the expiration of the current tenancy agreement.

4.1.7 Retirement Service

A special retirement service was held in honour of Rev Nana Ama Nyantakyiwaa Osei-Du, GILLBT Kumasi Chapter Secretary on 29th April 2023 at the Asokwa Baptist Church, Kumasi. She was honoured with a citation from GILLBT and a cheque of GHC1,000.00. The following Executive Board and Advisory Council Members of the Kumasi Chapter were present;

- Archbishop Emeritus Prof. Daniel Yinkah Sarfo, GILLBT Kumasi Chapter Advisory Council
- Rev. Dr. Douglas Okonah Frempong, Donor Relations and Church Engagement Manager,
- Rev Dr. Steve Asante, Kumasi Chapter Advisory Council Member
- Archbishop Patrick Bruce, Kumasi Chapter Executive Member
- Rev Dr. John Richard Nkrumah, Kumasi Chapter Executive Member
- Rt. Rev. Dr. Comfort D Adu, Kumasi Chapter Executive Member;
- Apostle Bright Sosu, Ashanti Regional Chairman, GPCC / Kumasi Chapter Executive Member and
- Margaretta Okonah Frempong, Administrative Assistant, Kumasi Chapter

4.1.8 Sunyani Chapter Official Launch

On Tuesday, 23rd May, 2023 a GILLBT team comprising of the Finance and Advancement Director, Newmann Anane-Aboagye; Donor Relations and Resource Mobilization Manager, Rev Dr. Douglas Okonah Frempong and the Kumasi Chapter Administrative Assistant, Margaretta O. Frempong held an emergency meeting with the Interim GILLBT Sunyani Executive Committee at the Saint Anselm's Anglican Cathedral, Sunyani.

The purpose of the emergency executive meeting was to set up a date to meet all Heads of Churches and Para-Church Organizations in Sunyani for the official launch of the GILLBT Sunyani Chapter, promotion of the 1000Under40 campaign and a special fundraising event. After a very healthy discussion with the GILLBT Sunyani Interim Executives, it was agreed that a special meeting be held in Sunyani on Tuesday, 20th June, 2023 at Saint Anselm's Anglican Cathedral to meet with all the Heads of Churches and Para-Church Organisations to fix a preferred date for the promotion of GILLBT activities in the Bono Region.

4.2 IMPACT ANALYSIS, CHALLENGES AND THE WAY FORWARD

In all the Kumasi Chapter is grateful to God for His uncommon grace, protection and provision during the period under review. This is because in the midst of the challenging COVID-19 pandemic with its negative impact on the religious, social and economic lives of most of our Donor Partners, Churches and Para-church Organizations, the Chapter managed to pull through the mire of donor fatigue and financial challenges of our partners. Church engagement and resource mobilization became very difficult because of the ramifications of the global Covid 19 pandemic. However, God has been true to His Word by meeting the dire needs of the Chapter on a day-to-day basis. Let me take this opportunity to thank the GILLBT Board, the Executive Director, Donor Partners and Kumasi Chapter Leadership for the unique role you all played to help acquire the 4×4 Toyota RAV4 office vehicle for the Chapter. We are indeed humbled by the uncommon support and encouragement of the GILLBT Leadership to enable us to reach out to the Bono Region in the midst of Covid in the months of March and April 2021. It is our fervent prayer that the Good Lord will continue to open more doors in our joint effort to raise the needed resources to complete Mother Tongue Bible Translation in Ghana and beyond.

Rev Dr. Douglas Okonah Frempong
(Donor Relations and Fundraising Manager, GILLBT Kumasi Chapter)

LITERACY, EDUCATION AND DEVELOPMENT (LEAD) DIRECTORATE REPORT



INTRODUCTION

The Literacy, Education and Development (LEAD) directorate is one of the four (4) directorates of GILLBT. The core mandate of the directorate is to support GILLBT's goal to promote and facilitate the deployment of mother tongue in various domains of national life. This is done through advocacy, literacy & education, material development and translation services to communities, organisations and government institutions.

This report covers activities undertaken by LEAD from October 2022 to August 2023. Some updates from Safaliba project are also included in the report.

A. LEAD ADMINISTRATION

- The LEAD Director represented the Executive Director at the national close-out of the Learning project in Accra. GILLBT was given a plaque in appreciation of our immense and valuable contribution to the successful implementation of the project.
- We participated in the 2023 edition of the Harmattan School organised by the University for Development Studies (UDS) from 22nd – 23rd February 2023 under the theme "Bridging the Development Gap: Prospects and Challenges of the Northern Development Authority". The keynote address was delivered by the Board Chair of the Northern Development Authority while other presenters included Mr Charles Abugre, former CEO of the then SADA and the Country Director for ActionAid Ghana.
- The LEAD Director represented the Executive Director at a Stakeholders Engagement meeting at the Northern Regional Coordinating Council. The meeting formed part of a series of Targeted Review Assessments being undertaken by the African Peer Review Mission. The focus was on corporate governance as a catalyst for the implementation of the Continental Free Trade Area in Ghana.
- The LEAD Director represented the Executive Director at the 22nd Annual Northern Presbytery Session of the Presbyterian Church of Ghana held in Tamale and brought them fraternal greetings. Unfortunately, we were unable to give a donation this time.

- In response to a call put out by the African Union (AU), we teamed up with Associates for Change (AfC) and worked on a concept note on CBE and submitted to the AU with GILLBT being the implementing organisation. They have acknowledged receipt of our concept note and we would hear from them after the evaluation process is completed. Pray that we would make it to the next stage.
- In collaboration with Associates for Change we organised a one-day Regional Accelerated Education Programme Evidence Sharing and Action Planning workshop at GILLBT guesthouse last Monday, 24th July 2024. Participants were drawn from academia, Ghana Education Service, Complementary Education Agency (CEA), Northern Regional Coordinating Council and education innovators. The LEAD Director gave the welcome address on behalf of the GILLBT Executive Director.
- The LEAD Director represented the Executive Director at a regional and national close-out meetings of the Learning Project at the instance of Fhi360 in Takoradi and Accra respectively. GILLBT was given an award at the national close-out event in appreciation of our immense and valuable contribution to the success of the project.
- The mandatory half-year and annual CBE reports were compiled and submitted to Wycliffe Netherlands and they are impressed with the progress made so far.

B. LITERACY & EDUCATION

- Following receipt of funds from the Hine Trust for FY23, the three (3) beneficiary projects (Hanga, Vagla and Tampulma projects) were able to hold teacher training workshops and repair their motorbikes for monitoring of their classes.
- As part of the Accelerated Education Programme Evidence Sharing and Action Planning process, we made a visit to Gusheigu district to prepare the grounds for the district level stakeholders consultation meeting.
- We participated in a 2-day workshop in Koforidua organised by the Complementary Education Agency (CEA), formerly Non-Formal Education Division. The workshop was to solicit inputs from CBE implementers on the criteria for Curriculum and Materials Development for CBE in Ghana.
- The LEAD Director and Roger Ayileoh made monitoring trips to Vagla, Hanga and Tampulma to visit the classes and interact with the teachers.
- The LEAD Director held training sessions for the Vagla, Hanga and Tampulma language committee members on their roles and responsibilities.
- A writers' workshop was organised by Hanga project for 13 participants to enable them produce more books for the communities.
- A refresher teacher training course was held for 20 Tampulma teachers – 13 males and 7 female s
- Vagla project also organised a training course for 30 male and 2 female teachers

C. COMPLEMENTARY BASIC EDUCATION

- The mandatory half-year and annual CBE reports for FY22 were compiled and submitted to Wycliffe Netherlands and they are impressed with the progress made so far.
- 16 classes with an enrolment of 400 students for the FY23 cycle have been set up and running. There are 229 males and 171 female learners.
- 16 teachers were recruited and trained to facilitate the classes (15 males and 1 female).
- 16 local committees were constituted and trained to oversee the classes in their respective communities
- Teaching and learning materials were procured and distributed to all the 16 classes.
- 376 graduates from the 2022 CBE cycle were successfully transitioned into the formal school to continue their education. They were 202 males and 174 females.

D. MATERIALS & DICTIONARY PRODUCTION

- Some literacy materials were printed for Vagla, Hanga and Tampulma projects by the GILLBT Press as part of the Hine Trust project activities for this year.
- A one-day workshop was organised for selected Dagbani teachers to do further editing of the Basic 7 book that we want to produce for the formal schools.
- As part of efforts to market our literacy materials, we visited various schools (both private and public) in the Tamale Metropolis to showcase the different materials we have produced in Dagbani.
- A new type of poster titled 'sky and earth' in Bimoba was produced.
- Adding example sentences to the Bimoba dictionary continued.

E. DONOR RELATIONS & PARTNERSHIPS

- The LEAD Director had a zoom meeting with Wycliffe Netherlands and the purpose was for him to share with them a situational analysis of the progress of Bible translation in Ghana. He also shared some reflections on the collaboration between Wycliffe Netherlands and GILLBT.
- Since GILLBT is a member of the Harmattan School Planning Committee, we participated in a number of meetings to plan for the 2023 edition.
- The Relations Officer for Wycliffe Netherlands, Gertrud de Kroeijer paid an official to GILLBT to see the CBE and Mampruli OT projects that they are funding. We used the opportunity to present the GILLBT 60th Anniversary WBN Award to her.
- We had a meeting with the WBN Director of Programmes, Anke Plange during her brief stay at our guesthouse while on vacation with her family. The purpose was

to update her on progress of work on the CBE and Mampruli OT projects. She was happy with the progress made in both projects.

- Following a request from Afrikids, an NGO based in Bolgatanga, we facilitated the printing of Buli primers for them to implement CBE in the Bulsa area. We also helped to train the teachers on the teaching methodology.
- We facilitated the translation of some episodes on the E-wich card into Buli and Konkomba for the Department of Theatre Arts of the University of Ghana.

F. FUNDING

- We have funding for CBE from Wycliffe Netherlands till the end of FY24.
- Hine Trust UK is also supporting 3 project activities with some funds.
- We have worked on and submitted a proposal on CBE to an interested donor through the project funding office using the WBN funds as matching funds.

G. CHALLENGES

The main challenges faced by the directorate include the lack of funding for majority of the literacy projects, especially those with complete Bibles. Some projects have also run out books for their literacy activities.

REPORT FROM SAFALIBA PROJECT

1. Construction of book-storage building in Mandari

In October 2021 the Mandari community leaders assigned a plot for the building and promised to support the project including labour. Community volunteers and some of the project staff have met twice to mould blocks for the building, which is planned for completion next year 2023.

2. Construction of a basic living quarters for the teachers of the Tangayiri school

The Tangayiri School project is an outreach to a community which has no school facility. It is staffed by Pastor Emanuel Wari Jewu who first served as a community volunteer teacher in Mandari before leaving for Bible School to train as a pastor. He and his wife moved to Tangayiri to staff the Tangayiri School, and they also pastor the Assemblies of God church in Nsunua. The project put up a school pavilion in January 2021, and the quarters was completed in July 2022 (apart from ceiling and outside plastering).

3. Adult Literacy Classes

There are 6 trained adult-literacy teachers in Mandari, however most of the classes are now dormant. The classes taught by Mr. Iddi Bayaya and Mallam Issah still meet regularly. There is one class in Tangayiri, which is taught by Mr. Seidu one of the Mandari teachers, who goes to Tangayiri once a week to teach the class. The class at Gbenfu has also become dormant, however there are currently plans to revive it. The class at Nsunua is still dormant.

4. Child Literacy in Schools through Community-volunteer teachers

Safaliba literacy for children continues in the following primary schools: Mandari E/A primary, Mandari D/A primary, Gbenfu R/C primary, Tangayiri private school. Some initial Safaliba literacy activities also take place in the KGs in Mandari and Gbenfu (in fact the Gbenfu KG is entirely staffed by volunteer teachers due to lack of GES teachers). However, the primary school at Nsunua no longer has its volunteer teacher from Mandari, because the GES teachers who would have supervised him have been transferred to a different school. In all there are 17 community-volunteer teachers helping at the schools at various levels.

5. Quarterly in-service training for community-volunteer teachers

Although we planned the training to be quarterly, we were successful in meeting only twice, on 27 October 2021 and 19 May 2022. The meetings were organised and taught by Safaliba GES teachers and supervisors of the programme Mr. Eden Kosiaku and Mr. Samua Aworo, and with the assistance of two other Safaliba GES teachers, Mr. Alfred Aworo and Mrs. Fatima Kosiaku. The meetings were attended by almost all volunteer teachers.

6. Fund-raising for school fees and “soap money” for community-volunteer teachers

This year we had some funding challenges but in the end were able to source funds to cover the school fees for most of the community-volunteer teachers. The Mandari and Gbenfu communities also raised funds locally to support the community volunteers with “soap money” as an appreciation.

During the past year three (3) Safaliba community-volunteer teachers completed the Diploma in Basic Education, and are about to begin service in their respective schools as National Service personnel: Nyaariba Abdulai Razack (UDS, Mandari D/A volunteer, 2019-present); Sumaila Jamani (UDS, Gbenfu R/C volunteer, 2015-present); Lydia Kosiaku (UDS, Mandari KG volunteer, 2019-present). Two others are on track to complete the B.Ed by the end of this calendar year: Emanuel Awusi (Bagabaga College of Education, to volunteer at Mandari in 2022); Daniel Langa (Enchi College of Education/University of Cape Coast, Gbenfu R/C volunteer, 2015-2018).

7. Safaliba and English teaching / learning materials to schools

This was the major challenge in that we were not able to carry out any book printing or purchasing during this year. However, the project was able to distribute some of the in-stock literacy materials.

CONCLUSION

We thank God for making possible another year of progress despite a lot of challenges. We are encouraged by the results, in that the communities and the volunteer teachers show good commitment to the child-literacy format as a worthy long-term goal to facilitate their children's education.

Our biggest challenge this year was the loss of Mr. E.K. Yakubu, the “father” of the Safaliba project. He was very much involved in the children's literacy programme and especially the

establishment of the Tangayiri school, and he also had drafted several Psalms in Safaliba as well as reviewing other books as they were translated. He is greatly missed, and his legacy remains evident in all his multiple contributions to the ongoing activities of the Safaliba project.

Humbly submitted:
Paul Schaefer

CONCLUSION

We are thankful to God for the human and material resources that enabled us to do our work during this reporting period. It is our prayer that He would graciously provide our needs as we begin another year of service in His vineyard.

May His name be praised!

Humbly submitted:
Peter Wangara Amoak
Director for LEAD

FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 30TH SEPTEMBER 2021



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CLIFTAAS
(Chartered Accountants)
Dansoman SSNIT Flat, Block 1, Ground Floor
P.O. Box AB 75, Abeka
Accra - Ghana

CORPORATE INFORMATION

BOARD OF DIRECTORS:

| | |
|---------------------------------|----------------------------|
| Professor E.V.O Dankwa | Chairman/Legal Advisor |
| Professor Akosua Adomako Ampofo | Vice Chairman |
| Mr. Francis Kusi | Finance Committee Chairman |
| Mr. Sylvester Kwame Nkrumah | Executive Director |
| Rev. Dr. Solomon Sule-Saa | Member |
| Apostle Eric Kwabena Nyamekye | Member |
| Dr. Seidu Mahamadu Zakariah | Member |
| Rev. Dr. Kwabena Darko | Member |
| Prof. Samuel Ntewusu | Member |
| Bishop Charles Agyinasare | Member |
| Most Rev. Philip Naameh | Member |

REGISTERED OFFICE: Kanvilli Plot 76,Tamale
P.O. Box TL 378, Tamale
Ghana

AUDITORS: CLIFTAAS (Chartered Accountants)
Dansoman SSNIT Flat, Block 1, Ground Floor
P.O. Box AB 75, Abeka
Accra - Ghana

BANKERS: ABSA Bank Ghana Limited
Stanbic Bank Ghana Limited
Ecobank Ghana Limited

TAX NUMBER C0005154782

REGISTRATION NO. CG163241220

DIRECTORS' RESPONSIBILITIES AND APPROVAL

The directors are required by the Companies Act 2019 (Act 992) 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 satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the company, and explain the transactions and financial position of the business of the company at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the company and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set 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 company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

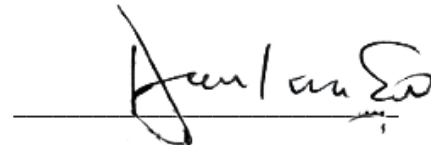
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the company will not be a going concern in the foreseeable future. The annual financial statements support the viability of the company.

The annual financial statements have been audited by the independent auditing firm, CLIFTAAS (Chartered Accountants), who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the member, the directors and committees of the directors. The directors believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 6 to 8.

The annual financial statements set out on pages 9 to 23 which have been prepared on the going concern basis, were approved by the directors and were signed on _____ on their behalf by:

A handwritten signature in black ink, appearing to read 'Sylvester', written over a horizontal line.

Mr. Sylvester Kwame Nkrumah
Executive Director

A handwritten signature in black ink, appearing to read 'E.V.O Dankwa', written over a horizontal line.

Prof. E.V.O Dankwa
Director

DIRECTORS' REPORT

In accordance with the requirements of section 136 of the Companies Act, 2019 (Act 992), we the members of the Board of Directors of Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT), LBG hereby submit our report together with the audited financial statements of the Company for the year ended 30 September 2022.

MAIN BUSINESS AND OPERATIONS

Ghana Institute of Linguistics, Literacy and Bible Translation, LBG (GILLBT) is private company limited by guarantee, and registered to carry out literacy, education and development projects in minority language communities in Ghana, as well as Bible translation work. There was no change in the nature of activities of the company during the period.

FINANCIAL RESULTS

The results for the year are set out in the attached financial statements. The years' operations resulted in a surplus of GHS1,046,102 (2021:GHS807,022).

Total assets as at 30 September 2022 was GHS8,470,837 (2021: GHS7,277,878). The Board of Directors considers the state of the Institute's affairs to be satisfactory. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis.

The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

EVENTS AFTER REPORTING DATE

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the company.

IMPACT OF COVID-19 PANDEMIC

The directors have given due consideration to the potential impact of the COVID-19

pandemic on the company's ability to continue as a going concern. The directors believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges the directors are of the view that the company has sufficient resources to continue as a going concern.

DIRECTORS' INTEREST IN CONTRACTS

During the year ended 30 September 2022, no significant or material contract was entered into by the Company in which directors of the Company had an interest which significantly or materially affected the business of the Company.

MEMBERSHIP

No changes were approved or made to the members of the company during the year under review.

PARTICULARS OF INTEREST REGISTER

There was no issue recorded in the interest register.

DIRECTORS

The directors of the company during the year and up to the date of this report are as follows:

Professor E.V.O Dankwa

Professor Akosua Adomako Ampofo

Mr. Sylvester Kwame Nkrumah

Mr. Francis Kusi

Bishop Charles Agyinasare

Apostle Eric Kwabena Nyamekye

Professor Samuel Ntewusu

Rev. Dr. Solomon Sule-Saa

Dr. Seidu Mahamadu Zakariah

Rev. Dr. Kwabena Darko

SECRETARY

The company's designated secretary is Mr. Sylvester Kwame Nkrumah.

AUDIT FEE

The audit fee payable for the financial year is GH¢22,230 exclusive of local taxes.

CAPACITY BUILDING OF DIRECTORS TO DISCHARGE THEIR DUTIES

The Company believes in corporate governance principles and continuously train our Board Members on leadership and corporate governance principles. However, there was no capacity building programme for directors in the course of the year under audit.

OTHER MATTERS

The directors confirm that no matters having arisen since 30 September 2022 which materially affect the financial statements of the company for the year ended on that date.

INDEPENDENT AUDITORS

The annual financial statements have been audited by the independent audit firm, Messrs CLIFTAAS(Chartered Accountants), who have been given unrestricted access to all financial records and related data. The Board of Directors believe that all representations made to the independent auditor during the audit were valid and appropriate.

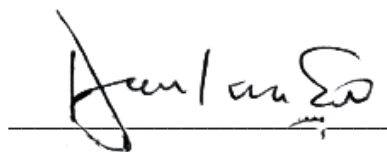
The independent auditor, CLIFTAAS (Chartered Accountants), having indicated their willingness, to continue in office were appointed pursuant to section 139(1) of the Companies Act, 2019 (Act 992) as ammended.

APPROVAL OF THE FINANCIAL STATEMENTS

The annual financial statements set out on pages 9 to 23 which have been prepared on the going concern basis, were approved by the directors and were signed on _____ on their behalf by:



Mr. Sylvester Kwame Nkrumah
Executive Director



Prof. E.V.O Dankwa
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GHANA INSTITUTE OF LINGUISTICS, LITERACY AND BIBLE TRANSLATION, LBG REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the financial statements of Ghana Institute of Linguistics, Literacy and Bible Translation, LBG set out on pages 9 to 23, which comprise the statement of financial position as at 30 September 2022, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the company as at 30 September 2022 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Companies Act 2019 (Act 992).

BASIS FOR 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 company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ghana. We have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS

In accordance with ISAs, this part of our report is intended to describe the matters communicated with those charged with governance that we have determined in our professional judgement were most significant in the audit of the financial statements. We have determined that, there are no matters to report under key audit matters.

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, but 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 and will 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 have 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.

DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 2019 (Act 992), and for such internal control as the directors determine 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, the directors are responsible for assessing the company'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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 judgement 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

We communicate with the directors 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 the directors 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.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL REQUIREMENTS

In accordance with Schedule Seven of the Companies Act, 2019 (Act 992), we confirm that in carrying out the audit:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion proper books of account have been kept by the company, so far as appears from our examination of those books, and proper returns adequate for audit purposes have been received;

- c. The statement of financial position and Statement of Comprehensive Income dealt with by the report are in agreement with the accounting records;
- d. We are independent of the company pursuant to Section 143 of the Act.
- e. Adequate disclosures has been made in the financial statements for the directors' emoluments and pension as well as amount due from officers and the amount reported in the financial statements are in agreement with the accounting records and returns.
- f. The Company has complied with the disclosure requirement under section 136 of the Companies Act 2019 (Act 992).

The engagement partner on the audit resulting in this independent auditor's report is Daniel Kumako (ICAG/P/2023/1595)

CLIFTAAS
(Chartered Accountants)
P. O. Box AB 75, Abeka, Accra - Ghana

Signed by: Daniel Kumako (ICAG/P/2023/1595)

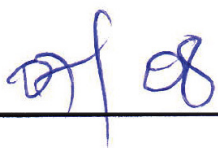
For and on behalf of:

CLIFTAAS (ICAG/F/2023/391)

(Chartered Accountants)

Dansoman SSNIT Flat Block 1, Ground Floor

P.O. Box AB 75, Abeka Accra - Ghana



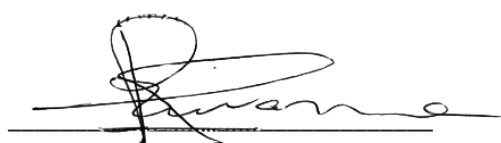
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STATEMENT OF FINANCIAL POSITION

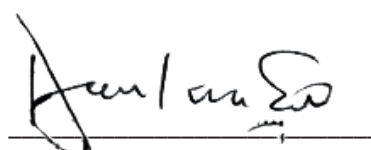
| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|-------------------------------------|-------|----------------------|----------------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 5 | 4,348,516 | 4,415,863 |
| Current assets | | | |
| Account Receivables | 6 | 265,277 | 118,948 |
| Short term investment | 7 | - | 325,292 |
| Related party receivables | 8 | 678,846 | 194,126 |
| Cash and cash equivalents | 9 | 3,178,198 | 2,223,649 |
| Total current assets | | 4,122,321 | 2,862,015 |
| Total assets | | 8,470,837 | 7,277,878 |
| Equity and liabilities | | | |
| Equity | | | |
| Capital Account | 10 | 5,564 | 5,564 |
| Accumulated Fund | | 2,960,198 | 1,914,096 |
| Capital (Revaluation) Surplus | 11 | 4,668,038 | 4,668,038 |
| Total equity | | 7,633,800 | 6,587,698 |
| Liabilities | | | |
| Current liabilities | | | |
| Account payables | | 837,037 | 690,180 |
| Total current liabilities | | 837,037 | 690,180 |
| Total liabilities | | 837,037 | 690,180 |
| Total equity and liabilities | | 8,470,837 | 7,277,878 |

The accounting policies and notes on page 13 to 23 form an integral part of the financial statements.

The financial statements and the notes on page 9 to 64 were approved by the board of directors and signed on its behalf by:



Mr. Sylvester Kwame Nkrumah
Executive Director



Prof. E.V.O Dankwa
Director

STATEMENT OF COMPREHENSIVE INCOME

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|-------------------------------------|-------|----------------------|----------------------|
| Income | | | |
| Grants and donation | 13 | 8,309,655 | 6,071,642 |
| Other income | 14 | 646,834 | 475,482 |
| Total income | | 8,956,489 | 6,547,124 |
| Expenditure | | | |
| Operating Expenses | 15 | 3,591,051 | 3,956,465 |
| Administrative and General Expenses | 16 | 4,318,245 | 1,772,642 |
| Finance Charge | 17 | 1,091 | 10,995 |
| Total Expenditure | | 7,910,387 | 5,740,102 |
| Surplus for the year | | 1,046,102 | 807,022 |

The accounting policies and notes on page 56 to 64 form an integral part of the financial statements.

STATEMENT OF CHANGES IN EQUITY

| Figures in GH¢ | Capital Account | Capital (Revaluation) Surplus | Accumulated Fund | Total |
|--------------------------------------|--------------------|-------------------------------------|---------------------|------------------|
| Balance at 1 October 2020 | 5,564 | 4,668,038 | 1,107,074 | 5,780,676 |
| Surplus for the year | - | - | 807,022 | 807,022 |
| Balance at 30 September 2021 | 5,564 | 4,668,038 | 1,914,096 | 6,587,698 |
| Balance at 1 October 2021 | 5,564 | 4,668,038 | 1,914,096 | 6,587,698 |
| Surplus for the year | - | - | 1,046,102 | 1,046,102 |
| Balance at 30 September 2022 | 5,564 | 4,668,038 | 2,960,198 | 7,633,800 |

The accounting policies and notes on page 56 to 64 form an integral part of the financial statements.

STATEMENT OF CASH FLOWS

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|---|----------|----------------------|----------------------|
| Cash flows from operations | | | |
| Surplus for the year | | 1,046,102 | 807,022 |
| Prior year adjustment | | - | 1,795,274 |
| Amortisation (Donated Asset) | | - | (1,191,931) |
| Depreciation | | 204,460 | 190,906 |
| Changes in account receivables | | (631,049) | (237,481) |
| Changes in account payables | | 146,857 | (442,912) |
| Net cash generated from operating activities | | 766,370 | 920,878 |
| Cash flows used in investing activities | | | |
| Purchase of property, plant and equipment | | (137,113) | (75,651) |
| Cash flows used in investing activities | | (137,113) | (75,651) |
| Net increase in cash and cash equivalents | | 629,257 | 845,227 |
| Cash and cash equivalents at 1 October | | 2,548,941 | 1,703,714 |
| Cash and cash equivalents at 30 September | 9 | 3,178,198 | 2,548,941 |

Analysis of balances of cash and cash equivalent as shown in the statement of financial position.

| | | |
|---|------------------|-----------|
| Cash on hand | 50,571 | 43,587 |
| Bank balance | 3,127,627 | 2,180,062 |
| Short-term investment (Gold Coast Securities Ltd) | - | 325,292 |
| | 3,178,198 | 2,548,941 |

The accounting policies and notes on page 56 to 64 form an integral part of the financial statements.

ACCOUNTING POLICIES

1. REPORTING ENTITY

Ghana Institute of Linguistics, Literacy and Bible Translation, LBG ("the company" or "the Institute") is incorporated as a private company limited by guarantee and domiciled in Ghana. The address of its registered office is Kanvilli Plot 76, Tamale, P.O. Box TL 378, Tamale, Ghana.

The Company, by its regulations, is authorised to carry out literacy, education and development projects in minority language communities in Ghana, as well as Bible translation work.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SMEs) as issued by the International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants, Ghana (ICAG) and in the manner required by the Companies Act, 2019 (Act 992) and other national regulations where appropriate. The financial statements have been prepared under the historical cost convention. They are presented in Ghana Cedi.

The preparation of financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.2 Foreign currency translation

2.2.1 Functional and presentation currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operate (the functional currency). The financial statements are presented in Ghana Cedi, which is the company's functional and presentation currency. Therefore, transactions denominated in foreign currencies are translated into Ghana Cedi and recorded at the rate of exchange ruling at the date of the transactions.

2.2.2 Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in surplus or deficit.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in surplus or deficit within 'finance income or costs'. All other foreign exchange gains and losses are presented in surplus or deficit within 'other (losses)/gains – net'.

2.3 Use of Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, incomes and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimated uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are described in Note 4.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements unless otherwise stated.

3.1 Income

Income is recognised to the extent that economic benefits will flow to Institute and can be reliably measured. Grants and donations income are recognised when received.

Other income from the sale of goods and services is measured at fair value of the consideration received or receivable, which is represented by the invoiced amount excluding value added tax, discounts and returns.

3.2 Expenses

The Institute's expenses are recognised on an accrual basis. Expenses comprise costs incurred directly or indirectly for the activities of the Institute.

Other costs incurred in rendering services are recognised as direct expense in the income and expenditure in the year in which the related revenue is recognised.

3.3 Grants/Donations

Grants and donations in the form of cash are accounted for on cash basis in the income and expenditure account. Donations are applied in accordance with specified designation as directed by the donors. Non-cash donations in the form fixed assets are capitalised and credited to deferred income and released to the income and expenditure account on a straight line basis over the expected economic useful lives of the fixed assets.

Under the terms of agreements between Summer Institute of Linguistics (SIL) and GILLBT, SIL is responsible for the personal expenses of its members who are seconded to GILLBT.

3.4 Employee Benefits

3.4.1 Wages and salaries

Wages and salaries paid to employees are recognised as an expense in the income statement during the period when the expense is incurred.

3.4.2 Defined Contribution Plans

The Company contributes towards two defined contribution plans in compliance with the National Pensions Act (Act 766). The organisation is required to make a monthly contribution of 13% of the employees' basic salaries, the employee makes a contribution of 5.5%, making a total of 18.5% of the workers' basic salaries. The Act seeks to implement a two- tier pension scheme which regulated by the National Pension Regulatory Authority (NPRA)

Employees and employers contribute 5.5% and 13% respective of employees' basic salaries, making a total of 18.5% towards Tier 1 and 2 pension schemes. The first- tier is a basic national social security and is mandatory for all employees. Out of the total 18.5%, 13.5% is paid to the Social Security and National Insurance Trust who manages 11.5% and remits the (2.5%) to the National Health Insurance Scheme. However, the second-tier is also mandatory and it is 5% of the basic salaries of the employees. Tier 2 is a defined contribution scheme and contributions are privately managed by National Pensions Regulatory Authority (NPRA) licensed service providers.

3.5 Taxation

The Company is a non-profit organisation and therefore not subject to Corporate Income Tax (CIT). No provision is therefore made in the financial statements for income taxes.

3.6 Property, plant and equipment

3.6.1 Recognition and Measurement

Property, Plant and Equipment are initially recognised at cost; being the purchase price and directly attributable cost of acquisition required to bring the asset to the location and condition necessary to be capable of operating in the manner intended by the Company, including appropriate borrowing costs and the estimated present value of any future unavoidable costs of dismantling and removing items.

Property, Plant and Equipment are subsequently measured at cost less accumulated depreciation and any accumulated impairment losses. When parts of an item of Property, Plant and Equipment have different useful lives, they are accounted for as separate items (major components).

3.6.2 Subsequent Costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Company and the cost of the item can be measured reliably.

3.6.3 Gains and Losses on Disposal

Gains and losses on disposal of an item of Property, Plant and Equipment are determined by comparing the proceeds from disposal with the carrying amounts and the net amount recognised in other income in the Statement of Comprehensive Income.

3.6.4 Depreciation

All Property, Plant and Equipment have a limited useful life and are depreciated using the straight-line method over their estimated useful lives. The depreciation rates used for each class of Property, Plant and Equipment are as follows:

| <u>Asset class</u> | <u>Useful life / depreciation rate</u> |
|----------------------------------|--|
| Buildings | 2.50% |
| Equipment | 12.50% |
| Motor vehicles | 25.00% |
| Furniture, Fixtures and Fittings | 12.50% |
| Plant and machinery | 12.50% |
| Computer and Accessories | 25.00% |
| Boat | 12.50% |
| Furnishing | 12.50% |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

3.7 Account receivables

Account receivables are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method, less provision for impairment. A provision for impairment is accounted for when management deems specific receivables balances not to be receivable. The amount of the impairment loss is recognised in the income and expenditure statement.

3.8 Cash and Cash Equivalent

Cash and cash equivalents include cash on hand, deposit held at call with bank, other short term highly liquid investments with original maturity of three months or less and bank overdrafts. Bank overdrafts are shown within borrowing in the current liabilities on the Statement of Financial Position.

3.9 Non-Derivative Financial Instruments

Non-derivative financial instruments comprise of equity securities, trade and other receivables, cash and cash equivalents, loans and borrowings and trade and other payables.

Non-derivative financial instruments are recognised initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, non-derivative financial instruments are measured at amortised cost using the effective interest rate method, less any impairment losses.

Cash and cash equivalent comprise of cash balances that are repayable on demand and form integral part of the Company's cash management. Other non-derivative financial instruments are measured at their fair values less any impairment loss.

3.10 Financial Assets and Liabilities

3.10.1 Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through Statement of Comprehensive Income or through surplus or deficit), and
- those to be measured at amortised cost.
- The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in Statement of Comprehensive Income (OCI). For investments in equity instruments that are not held for trading, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

3.10.2 Recognition and Derecognition

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all the risks and rewards of ownership.

3.10.3 Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in Statement of Comprehensive Income.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

Amortised cost:

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any surplus or deficit arising on derecognition is recognised directly in Statement of Comprehensive Income and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of Comprehensive Income.

FVOCI:

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in Statement of Comprehensive. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to surplus or deficit and recognised in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in the statement of Comprehensive Income.

FVPL:

Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVPL. A gain or loss on a debt investment that is subsequently measured at FVPL is recognised in surplus or deficit and presented net within other gains (losses) in the period in which it arises.

Equity instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to surplus or deficit following the derecognition of the investment. Dividends from such investments continue to be recognised in surplus or deficit as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at FVPL are recognised in other gains/(losses) in the statement of Comprehensive Income as applicable. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

3.10.4 Impairment

From 1 October 2021, the Company assesses on a forward-looking basis the expected credit loss associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables, the Company applies the simplified approach permitted by IFRS 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

3.10.5 Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled, or expires. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference between the carrying value of the original financial liability and the consideration paid is recognised in surplus or deficit.

3.11 Impairment of Assets

The carrying amounts of the Company's assets, other than receivables and deferred tax assets are reviewed at each Statement of Financial Position date to determine whether there is an indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset or its cash generation unit exceeds its recoverable amount. Impairment loss is recognised in the Statement of Comprehensive Income.

3.12 Account and other payables

This amount represents the value of goods and services provided to the Company prior to the end of the financial year that remains unpaid. Account payables are presented as current liabilities unless payment is not due within twelve months from the reporting date. If not, they are presented as non-current liabilities.

Account payables are obligations on the basis of normal credit terms and do not bear interests.

3.13 Related party disclosures

A related party is a person or entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As at the reporting date, Ghana Institute of Linguistics, Literacy and Bible Translation controls the affairs of the Income Generating Department of the Institute.

3.14 Provisions

Provisions for restructuring costs and legal claims are recognised when: the company has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably

estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

3.15 Subsequent Events

Events subsequent to the statement of financial position date are reflected only to the extent that they are related directly to the financial statements and their material effect.

4. Critical Accounting Estimates and Judgements

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial Period. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Estimates and assumptions that have a risk of causing adjustments to the carrying amounts are:

Critical Accounting Estimates and Judgements continued...

4.1 Going Concern

The Company's Management has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Consequently, the financial statements continue to be prepared on the going concern basis.

4.2 Fair Value of Financial Instruments

The fair value of financial instruments where no actual market exist or where quoted prices are not otherwise available are determined by using valuation techniques. In these cases, the fair values are estimated from observable data in respect of similar financial instruments or using models. Where market observable inputs are not available, they are estimated based on appropriate assumptions.

4.3 Impairment Losses on Financial Assets

The measurement of impairment losses both under IFRS 9 and IAS 39 across all categories of financial assets requires judgement, in particular, the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses and the assessment of a significant increase in credit risk. These estimates are driven by a number of factors, changes in which can result in different levels of allowances.

4.4 Property, Plant and Equipment

Critical estimates are made by Directors in determining depreciation rates for property, plant, and equipment. The rates used are set out in Note 3.6 on page 15

NOTES TO THE FINANCIAL STATEMENTS

5. Property, plant and equipment

Balances at year end and movements for the year

| Figures in GH¢ | Land | Buildings | Plant and Machinery | Motor vehicles | Furniture, Fixture and Fittings | Equipment | Computer System | Furnishing | Boat | Total |
|---|------------|------------------|---------------------|----------------|---------------------------------|---------------|-----------------|--------------|----------|------------------|
| Reconciliation for the year ended 30 September 2022 | | | | | | | | | | |
| Balance at 1 October 2021 | | | | | | | | | | |
| At cost | 543 | 4,975,198 | 221,083 | 842,157 | 122,032 | 199,588 | 14,090 | 43,442 | 51,720 | 6,469,853 |
| Accumulated depreciation | - | (712,953) | (142,552) | (789,657) | (107,454) | (194,644) | (14,090) | (40,920) | (51,720) | (2,053,990) |
| Carrying amount | 543 | 4,262,245 | 78,531 | 52,500 | 14,578 | 4,944 | - | 2,522 | - | 4,415,863 |
| Movements for the year ended 30 September 2022 | | | | | | | | | | |
| Additions from acquisitions | - | - | - | 53,387 | - | 83,726 | - | - | - | 137,113 |
| Depreciation | - | (124,380) | (27,635) | (20,625) | (14,578) | (14,720) | - | (2,522) | - | (204,460) |
| Property, plant and equipment at the end of the year | | 4,137,865 | 50,896 | 85,262 | - | 73,950 | - | - | - | 4,348,516 |
| Closing balance at 30 September 2022 | | | | | | | | | | |
| At cost | 543 | 4,975,197 | 221,083 | 895,544 | 122,032 | 283,314 | 14,090 | 43,441 | 51,720 | 6,606,964 |
| Accumulated depreciation | - | (837,332) | (170,187) | (810,282) | (122,032) | (209,364) | (14,090) | (43,441) | (51,720) | (2,258,448) |
| Carrying amount | 543 | 4,137,865 | 50,896 | 85,262 | - | 73,950 | - | - | - | 4,348,516 |
| Closing balance at 30 September 2021 | | | | | | | | | | |
| At cost | 543 | 4,975,198 | 221,083 | 842,157 | 122,032 | 199,588 | 14,090 | 43,442 | 51,720 | 6,469,853 |
| Accumulated depreciation | - | (712,953) | (142,552) | (789,657) | (107,454) | (194,644) | (14,090) | (40,920) | (51,720) | (2,053,990) |
| Carrying amount | 543 | 4,262,245 | 78,531 | 52,500 | 14,578 | 4,944 | - | 2,522 | - | 4,415,863 |

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|---|-------|----------------------|----------------------|
| 6. Account Receivables | | 117,249 | 41,852 |
| Staff Debtors | | 148,028 | 77,096 |
| Accountable Imprest | | 265,277 | 118,948 |
| Total account receivables | | | |
| 7. Short-term investment | | | |
| Fixed Deposit (Gold Coast Securities Ltd) | | - | 325,292 |
| 8. Related party receivables | | | |
| This represents the intercompany balances due (or receivables) from the Income Generating Department. | | | |
| Due (To)/From Income Generating Department (IGD) | | 678,846 | 194,126 |
| 9. Cash and cash equivalents | | | |
| Cash on hand | | 50,571 | 43,587 |
| Bank balances | | 3,127,627 | 2,180,062 |
| | | 3,178,198 | 2,223,649 |
| 10. Capital Account | | | |
| This is made up of Net assets transfered from SIL (Ghana Branch), donated fixed assets and other project funds unused | | | |
| Net assets transfered from SIL (Ghana Branch) | | 45 | 45 |
| Donated fixed assets | | 115 | 115 |
| Other project funds | | 5,404 | 5,404 |
| | | 5,564 | 5,564 |
| 11. Capital (Revaluation) Surplus | | | |
| This balance represents revaluation surplus from valuation of the Institute's land and building in 2018. | | | |
| 12. Account payables | | | |
| Staff creditors | | 159,401 | 484,612 |
| Other creditors and accruals | | 677,637 | 205,568 |
| Total account payables | | 837,038 | 690,180 |
| 13. Grants & Donations | | | |
| Administration | | 497,562 | 423,307 |
| Designated | | 4,052,398 | 2,948,824 |
| Undesignated | | 3,759,695 | 2,699,511 |
| Total revenue | | 8,309,655 | 6,071,642 |

NOTES TO THE FINANCIAL STATEMENTS

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|--|-------|----------------------|----------------------|
| 14. Other income | | | |
| MRF | | 549,022 | 413,904 |
| Housing | | 901 | 1,526 |
| Exchange gain | | - | 33,588 |
| Other Admin Income | | 96,911 | 26,464 |
| Total other income | | 646,834 | 475,482 |
| 15. Operating Expenses | | - | 95,731 |
| Vehicle Running | | 3,591,051 | 3,860,734 |
| Language project | | 3,591,051 | 3,956,465 |
| Total operating expenses | | | |
| 16. General and administrative expenses | | | |
| Audit Fee | | 22,230 | 28,978 |
| Communication | | 36,846 | 25,364 |
| Depreciation | | 204,460 | 190,906 |
| Exchange loss | | 20,249 | - |
| Impairment on investment | | 856,789 | 219,481 |
| License and Insurance | | - | 47,223 |
| Meeting and conference | | 110,041 | 30,862 |
| Other Administrative expenses | | 704,037 | 272,322 |
| Postage and telephone | | 100 | 190 |
| Printing and stationery | | 111,634 | 23,728 |
| Professional and consultancy services | | - | 18,549 |
| Salaries and wages | | 1,861,552 | 733,006 |
| Security | | 4,532 | 32,409 |
| Travelling and transport | | 321,542 | 56,646 |
| Utilities | | 64,233 | 92,978 |
| Total general and administrative expenses | | 4,318,245 | 1,772,642 |
| 17. Finance charges | | | |
| Bank charges | | 1,091 | 10,995 |
| 18. Financial Instrument Disclosures | | | |
| The accounting policies on the debt instruments have been applied to the following line items: | | | |
| Short-term investment | | - | 325,292 |
| Bank | | 3,127,627 | 2,180,062 |
| Staff and other debtors | | 117,249 | 41,852 |
| Account and other payables | | 837,038 | 690,180 |

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|----------------|-------|----------------------|----------------------|
|----------------|-------|----------------------|----------------------|

Income and expenses in respect of debt instruments are as follow:

| | | |
|--|----------|--------|
| Interest income on short-term investment | - | - |
| Exchange gain | (20,249) | 33,588 |
| Bank charges | 1,091 | 10,995 |

Other related party transactions

This relates to the compensation paid to the executive director and other key management personnel

| | GH¢ | GH¢ |
|-------------------------------------|----------------|---------|
| Key management compensations | 822,907 | 740,673 |
| Receivables (Staff debtors) | 117,249 | 41,852 |
| | 940,156 | 782,525 |

19. Impairment of Investment in Gold Coast Securities Ltd

The Institute did not receive any interest as well as principal on fixed deposit balance of GHS325,292 from 1 October 2021 to 30 September 2022.

According to the Gold Coast Securities Ltd, "the funds placed for investment purposes by the Institute were pooled together with those of other clients and invested with various counterparties which are Saving & Loans and Finance House as well as Fund Management firms. These counterparties had their licenses revoked on 8 November 2019 as a result of the reforms carried out by the Bank of Ghana and Securities and Exchange Commission. This development led to client investments locked up since 2019 and after 3.5 years, the investment is unlikely to be recovered by the Institute.

The Management of the Institute has therefore considered impairment of the fund balance since all efforts to recover proved futile.

20. Capital Commitments and Guarantee

There were no commitments for capital expenditure as at 30 September 2022 (2021: Nil)

21. Contingent Assets and Liabilities

There were no contingent asset or liabilities as at 30 September 2022 (2021: Nil)

22. Adjusted comparative information

Where necessary, comparative have been reclassified and restated to conform to changes in the presentation in the current period.

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

(INCOME GENERATING DEPARTMENT)



| | |
|--|----|
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DIRECTORS' RESPONSIBILITIES AND APPROVAL

The directors are required by the Companies Act 2019 (Act 992) 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 satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the company, and explain the transactions and financial position of the business of the company at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the company and supported by reasonable and prudent judgements and estimates.

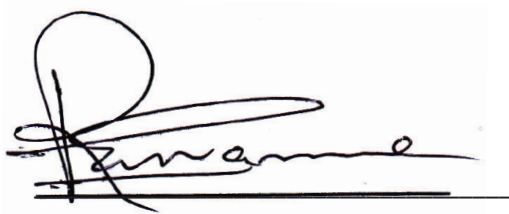
The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for 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 company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

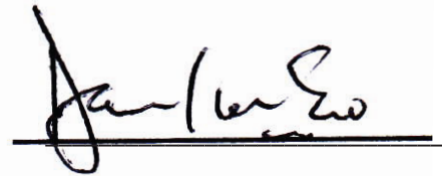
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the company will not be a going concern in the foreseeable future. The annual financial statements support the viability of the company.

The annual financial statements have been audited by the independent auditing firm, CLIFTAAS, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the member, the directors and committees of the directors. The directors believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 7 to 9.

The annual financial statements set out on pages 10 to 25 which have been prepared on the going concern basis, were approved by the directors and were signed on _____ on their behalf by

A handwritten signature in black ink, appearing to read 'Sylvester', is written over a horizontal line.

Mr. Sylvester Kwame Nkrumah
Executive Director

A handwritten signature in black ink, appearing to read 'E.V.O Dankwa', is written over a horizontal line.

Prof. E.V.O Dankwa
Director

DIRECTORS' REPORT

In accordance with the requirements of section 136 of the Companies Act, 2019 (Act 992), we the members of the Board of Directors of Ghana Institute of Linguistics, Literacy and Bible Translation (Income Generating Department) hereby submit our report together with the audited financial statements of the Company for the year ended 30 September 2022.

Main business and operations

Ghana Institute of Linguistics, Literacy and Bible Translation ("the Company" or "the Insitute") is private company Limited by Guarantee (LBG), and registered to carry out literacy, education and development projects in minority language communities in Ghana, as well as Bible translation work. The Income Generating Department of the Institute provides press, accomodation, catering and event hosting services.

Financial Results

The financial results for the year are as set out below:

| | 2022 | 2021 |
|---|--------------------|-----------|
| | GH¢ | GH¢ |
| Profit/(Loss) before tax for the year is | (742,365) | (77,954) |
| From which is added income tax credit of | 57,398 | 22,499 |
| Giving a profit after tax for the year of | (684,967) | (55,455) |
| Prior year adjustment | 84,220 | - |
| To which is added balance brought forward on retained earnings | (756,293) | (700,838) |
| Leaving a balance carried forward on retained earnings of | (1,357,040) | (756,293) |
| Total Assets | 6,486,940 | 6,690,389 |

Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis.

The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

Events after reporting date

All events subsequent to the date of the annual financial statements and for which the

applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the company.

Impact of COVID-19 Pandemic

The directors have given due consideration to the potential impact of the COVID-19 pandemic on the company's ability to continue as a going concern. The directors believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges the directors are of the view that the company has sufficient resources to continue as a going concern.

Directors' interest in contracts

During the year ended 30 September 2022, no significant or material contract was entered into by the Company in which directors of the Company had an interest which significantly or materially affected the business of the Company.

Authorised and issued share capital

The Income Generating Department of the Institute is not legally registered entity or does not operate separately from the Institute. As a result, there was no shares subscribed by the members as well.

Directors

The directors of the company during the year and up to the date of this report are as follows:
Professor E.V.O Dankwa

Professor Akosua Adomako Ampofo

Mr. Sylvester Kwame Nkrumah

Mr. Francis Kusi

Bishop Charles Agyinasare

Apostle Eric Kwabena Nyamekye

Professor Samuel Ntewusu

Rev. Dr. Solomon Sule-Saa

Dr. Seidu Mahamadu Zakariah

Rev. Dr. Kwabena Darko

Secretary

The company's designated secretary is Mr. Sylvester Kwame Nkrumah.

Ownership

There have been no changes in ownership during the current financial year

| | Holding |
|--|----------------|
| Ghana Institute of Linguistics, Literacy and Bible Translation | 100.00% |
| | 100.00% |

Particulars of interest register

There was no issue recorded in the interest register.

Capacity Building of Directors to discharge their duties

The Company believes in corporate governance principles and continuously train our Board Members on leadership and corporate governance principles. However, there was no capacity building programme for directors in the course of the year.

Other matters

The directors confirm that no matters having arisen since 30 September 2022 which materially affect the financial statements of the company for the year ended on that date.

Audit Fees

The audit fee payable for the financial year is GH¢13,352 exclusive of local taxes.


Independent Auditors

The annual financial statements have been audited by the independent audit firm, CLIFTAAS, who have been given unrestricted access to all financial records and related data. The Board of Directors believe that all representations made to the independent auditor during the audit were valid and appropriate.

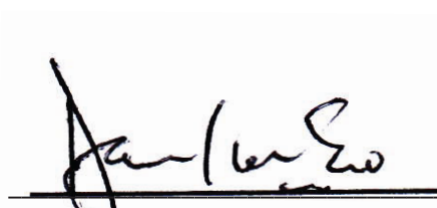
The independent auditor, CLIFTAAS (Chartered Accountants), having indicated their willingness, to continue in office were appointed pursuant to section 139(1) of the Companies Act, 2019 (Act 992) as amended.

Approval of the financial statements

The financial statements set out on pages 10 to 25 which have been prepared on the going concern basis, were approved by the directors and were signed on _____ on their behalf by:



Mr. Sylvester Kwame Nkrumah
Executive Director



Prof. E.V.O Dankwa
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GILLBT (INCOME GENERATING DEPARTMENT) REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the financial statements of Ghana Institute of Linguistics, Literacy and Bible Translation (Income Generating Department) set out on pages 10 to 25, which comprise the statement of financial position as at 30 September 2022, and the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the company as at 30 September 2022 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Companies Act 2019 (Act 992).

BASIS FOR 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 company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Ghana, we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KEY AUDIT MATTERS

In accordance with ISAs, this part of our report is intended to describe the matters communicated with those charged with governance that we have determined, in our professional judgement, were most significant in the audit of the financial statements. We have determined that there are no matters to report under key audit matters.

OTHER INFORMATION

The directors are responsible for the other information. The other information comprises the information included in the Annual Report, but 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 and will 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 have 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.

DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 2019 (Act 992), and for such internal control as the directors determine 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, the directors are responsible for assessing the company'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 the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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 judgement 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

We communicate with the directors 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 the directors 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.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal Requirements

In accordance with Schedule Seven of the Companies Act, 2019 (Act 992), we confirm that in carrying out the audit:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b. In our opinion proper books of account have been kept by the company, so far as appears from our examination of those books, and proper returns adequate for audit purposes have been received;

- c. The statement of financial position and statement of comprehensive income dealt with by the report are in agreement with the accounting records;
- d. We are independent of the company pursuant to Section 143 of the Act.
- e. Adequate disclosures has been made in the financial statements for the directors' emoluments and pension as well as amount due from officers and the amount reported in the financial statements are in agreement with the accounting records and returns.
- f. The Company has complied with the disclosure requirement under section 136 of the Companies Act 2019 (Act 992).

The engagement partner on the audit resulting in this independent auditor's report is Daniel Kumako (ICAG/P/2023/1595)

CLIFTAAS
(Chartered Accountants)
P. O. Box AB 75, Abeka, Accra - Ghana

Signed by: Daniel Kumako (ICAG/P/2023/1595)

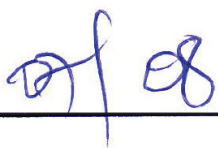
For and on behalf of:

CLIFTAAS (ICAG/F/2023/391)

(Chartered Accountants)

Dansoman SSNIT Flat Block 1, Ground Floor

P.O. Box AB 75, Abeka Accra - Ghana



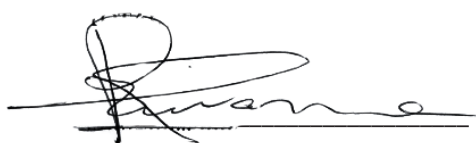
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STATEMENT OF FINANCIAL POSITION

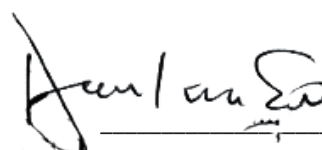
| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|-------------------------------------|-------|----------------------|----------------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 5 | <u>5,983,450</u> | <u>6,121,179</u> |
| Current assets | | | |
| Account Receivables | 6 | 15,122 | 14,285 |
| Short term investment | 7 | 234,791 | 177,609 |
| Related party receivables | 8 | 35,295 | - |
| Cash and cash equivalents | 9 | <u>218,282</u> | <u>377,316</u> |
| Total current assets | | <u>503,490</u> | <u>569,210</u> |
| Total assets | | <u>6,486,940</u> | <u>6,690,389</u> |
| Equity and liabilities | | | |
| Equity | | | |
| Capital Account | 10 | 130,981 | 130,981 |
| Accumulated Fund | | (1,357,039) | (756,293) |
| Capital (Revaluation) Surplus | 11 | <u>5,460,980</u> | <u>5,534,764</u> |
| Total equity | | <u>4,234,922</u> | <u>4,909,452</u> |
| Liabilities | | | |
| Non-current liabilities | | | |
| Deferred tax | 8.1 | <u>1,421,069</u> | <u>1,478,467</u> |
| Current liabilities | | | |
| Trade and other payables | 12 | 152,103 | 97,723 |
| Current tax liabilities | 8 | - | 10,621 |
| Related party payables | 18 | <u>678,846</u> | <u>194,126</u> |
| Total current liabilities | | <u>830,949</u> | <u>302,470</u> |
| Total liabilities | | <u>2,252,018</u> | <u>1,780,937</u> |
| Total equity and liabilities | | <u>6,486,940</u> | <u>6,690,389</u> |

The accounting policies and notes on page 14 to 25 form an integral part of the financial statements.

The financial statements and the notes on page 10 to 25 were approved by the board of directors and signed on its behalf by:



Mr. Sylvester Kwame Nkrumah
Executive Director



Prof. E.V.O Dankwa
Director

STATEMENT OF COMPREHENSIVE INCOME

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|-------------------------------------|-------|----------------------|----------------------|
| Revenue | | | |
| Cost of sales | 13 | 1,451,095 | 1,636,492 |
| Gross profit | 16 | (372,983) | (287,712) |
| Other income | | 1,078,112 | 1,348,780 |
| General and administrative expenses | 17 | 245 | 6,458 |
| Loss before tax | 18 | 1,820,722 | 1,433,192 |
| Income tax credit | | (742,365) | (77,954) |
| Loss for the year | 8 | 57,398 | 22,499 |

The accounting policies and notes on page 14 to 25 form an integral part of the financial statements.

STATEMENT OF CHANGES IN EQUITY

| Figures in GH¢ | Capital Account | (Revaluation) Surplus | Retained Fund | Total |
|-------------------------------------|--------------------|--------------------------|--------------------|------------------|
| Balance at 1 October 2020 | 130,981 | 5,534,764 | (700,838) | 4,964,907 |
| Loss for the year | - | - | (55,455) | (55,455) |
| Balance at 30 September 2021 | 130,981 | 5,534,764 | (756,293) | 4,909,452 |
| Balance at 1 October 2021 | 130,981 | 5,534,764 | (756,293) | 4,909,452 |
| Loss for the year | - | - | (684,966) | (684,966) |
| Prior year corrections | - | (73,784) | 84,220 | 10,436 |
| Balance at 30 September 2022 | 130,981 | 5,460,980 | (1,357,039) | 4,234,922 |

The accounting policies and notes on page 82 to 91 form an integral part of the financial statements.

STATEMENT OF CASH FLOWS

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 |
|---|-------|----------------------|----------------------|
| Cash flows from operations | | | |
| Loss before tax | | (742,365) | (77,954) |
| Depreciation | | 217,361 | 216,826 |
| Effect of prior year adjustment | | - | (636) |
| Movement in working capital | | | |
| Change in inventories | | (837) | (2,484) |
| Changes in trade and other receivables | | (57,182) | 201,113 |
| Changes in trade and other payables | | 528,479 | 65,602 |
| Other adjustments to reconcile profit (loss) | | 78,457 | - |
| Total adjustments to reconcile loss | | 766,278 | 480,421 |
| Net cash flows from operations | | 23,913 | 402,467 |
| Income taxes paid | | (103,314) | (15,000) |
| Net cash flows (used in) / from operating activities | | (79,401) | 387,467 |
| Cash flows used in investing activities | | | |
| Purchase of property, plant and equipment | | (79,633) | (41,061) |
| Cash flows used in investing activities | | (79,633) | (41,061) |
| Net (decrease) / increase in cash and cash equivalents | | (159,034) | 346,406 |
| Cash and cash equivalents at 1 October | | 377,316 | 30,910 |
| Cash and cash equivalents at 30 September | 9 | 218,282 | 377,316 |
| Analysis of balances of cash and cash equivalent | | | |
| Cash on hand | | 6,287 | 39,525 |
| Bank balance | | 211,995 | 337,791 |
| | | 218,282 | 377,316 |

The accounting policies and notes on page 82 to 91 form an integral part of the financial statements.

ACCOUNTING POLICIES

1. REPORTING ENTITY

Ghana Institute of Linguistics, Literacy and Bible Translation ("the Company" or "the Insitute") incorporated as private company limited by guarantee and domiciled in Ghana. The address of its registered office is Kanvilli Plot 76, Tamale, P.O. Box TL 378, Tamale, Ghana.

The Company, by its regulations, is authorised to carry out literacy, education and development projects in minority language communities in Ghana, as well as Bible translation work. The Income Generating Department of the Institute provides press, accomodation, catering and event hosting services.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards for Small and Meduim-sized Entities (IFRS for SMEs) as issued by the International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants, Ghana (ICAG) and in the manner required by the Companies Act, 2019 (Act 992) and other national regulations where appropriate. The financial statements have been prepared under the historical cost convention. They are presented in Ghana Cedi.

The preparation of financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.2 Foreign currency translation

2.2.1 *Functional and presentation currency*

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the entity operate (the functional currency). The financial statements are presented in Ghana Cedi, which is the company's functional and presentation currency. Therefore, transactions denominated in foreign currencies are translated into Ghana Cedi and recorded at the rate of exchange ruling at the date of the transactions.

2.2.2 *Transactions and balances*

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in profit or loss within 'finance income or costs'. All other foreign exchange gains and losses are presented in profit or loss within 'other (losses)/gains – net'.

2.3 Use of Estimates and Judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, incomes and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimated uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are described in Note 4.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Company's financial statements unless otherwise stated.

3.1 Revenue

Revenue from the sale of goods and services is recognised when the Income Generating Department has transferred to the buyer the significant risks and rewards of ownership of the goods and services; the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold and services rendered; the amount of revenue can be measured reliably; it is probable that the economic benefit associated with the transaction will flow to the Company and the cost incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from the sale of goods and services is measured at fair value of the consideration received or receivable, which is represented by the invoiced amount excluding value added tax, discounts and returns.

3.2 Cost of Sales

When goods are sold, the carrying amounts of those goods are recognized as expense in the period in which the related revenue is recognised. The amount of any write-down of goods to the net realizable value and all losses of goods are recognised as expense in the period the write-down or loss occurs. The amount of reversal of any write- down of goods, arising from an increase in net realizable value, is recognized as a reduction in the amount of goods recognised as expense in the period in which the reversal occurs.

Direct costs incurred in rendering services are recognised as direct expense in the statement of profit or loss in the year in which the related revenue is recognised.

3.3 Employee Benefits

3.3.1 Wages and salaries

Wages and salaries paid to employees are recognised as an expense in the income statement during the period when the expense is incurred.

3.3.2 Defined Contribution Plans

The Company contributes towards two defined contribution plans in compliance with the National Pensions Act (Act 766). The organisation is required to make a monthly contribution of 13% of the employees' basic salaries, the employee makes a contribution of 5.5%, making a total of 18.5% of the workers' basic salaries. The Act seeks to implement a two-tier pension scheme which is regulated by the National Pension Regulatory Authority (NPRA)

Employees and employers contribute 5.5% and 13% respective of employees' basic salaries, making a total of 18.5% towards Tier 1 and 2 pension schemes. The first-tier is a basic national social security and is mandatory for all employees. Out of the total 18.5%, 13.5% is paid to the Social Security and National Insurance Trust who manages 11.5%, and remits the (2.5%) to the National Health Insurance Scheme. However, the second-tier is also mandatory and it is 5% of the basic salaries of the employees. Tier 2 is a defined contribution scheme and contributions are privately managed by National Pensions Regulatory Authority (NPRA) licensed service providers.

3.4 TAXATION

3.4.1 Income Tax

The income tax expense for the year comprises current and deferred income tax. Tax is recognised in the income statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity respectively.

3.4.2 Current Income Tax

The current income tax charge is calculated on the basis of tax laws enacted or substantively enacted at the reporting date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

3.4.3 Deferred Tax

Deferred tax is recognised, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the reporting date and are expected to apply when the related deferred tax asset or tax liability is realized.

Deferred tax assets are recognised only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset

current tax assets against current tax liabilities and when the deferred taxes assets and liabilities relate to income taxes levied by the same tax authority on either the same entity or different taxable entities where there is an intention to settle the balances on a net basis.

3.5 Property, plant and equipment

3.5.1 Recognition and Measurement

Property, Plant and Equipment are initially recognised at cost; being the purchase price and directly attributable cost of acquisition required to bring the asset to the location and condition necessary to be capable of operating in the manner intended by the Company, including appropriate borrowing costs and the estimated present value of any future unavoidable costs of dismantling and removing items.

Property, Plant and Equipment are subsequently measured at cost less accumulated depreciation and any accumulated impairment losses. When parts of an item of Property, Plant and Equipment have different useful lives, they are accounted for as separate items (major components).

3.5.2 Subsequent Costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the items will flow to the Company and the cost of the item can be measured reliably.

3.5.3 Gains and Losses on Disposal

Gains and losses on disposal of an item of Property, Plant and Equipment are determined by comparing the proceeds from disposal with the carrying amounts and the net amount recognised in the Statement of Comprehensive Income.

3.5.4 Depreciation

All Property, Plant and Equipment have a limited useful life and are depreciated using the straight-line method over their estimated useful lives. The depreciation rates used for each class of Property, Plant and Equipment are as

| Asset class | Useful life / depreciation rate |
|----------------------------------|--|
| Buildings | 2.50% |
| Boat | 12.50% |
| Furniture, Fixtures and Fittings | 12.50% |
| Equipment | 12.50% |
| Computer and Accessories | 25.00% |
| Plant and machinery | 12.50% |
| Furnishing | 12.50% |

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

3.6 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method. The cost of finished goods and work in progress comprises packaging costs, raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity).

At each reporting date, inventories are assessed for impairment. If inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

3.7 Trade and other receivables

Trade and other Receivables are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method, less provision for impairment. A provision for impairment is accounted for when management deems specific trade receivables balances not to be receivable. The amount of the impairment loss is recognised in the statement of comprehensive income.

3.8 Prepayment

Prepayments consist of various payments that have been made in advance for goods and services to be received in future. Prepayments are measured at amortised cost, and are derecognised when the goods and services to which the prepayment relate have been received.

3.9 Cash and Cash Equivalent

Cash and cash equivalents include cash on hand, deposit held at call with bank, other short term highly liquid investments with original maturity of three months or less and bank overdraft. Bank overdrafts are shown within borrowing in the current liabilities on the Statement of Financial Position.

3.10 Provisions

Provisions for restructuring costs and legal claims are recognised when: the company has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

3.11 Non-Derivative Financial Instruments

Non-derivative financial instruments comprise of equity securities, trade and other receivables, cash and cash equivalents, loans and borrowings and trade and other payables. Non-derivative financial instruments are recognised initially at fair value plus any directly

attributable transaction costs. Subsequent to initial recognition, non-derivative financial instruments are measured at amortised cost using the effective interest rate method, less any impairment losses.

Cash and cash equivalent comprise of cash balances that are repayable on demand and form integral part of the Company's cash management. Other non-derivative financial instruments are measured at their fair values less any impairment loss.

3.12 Financial Assets and Liabilities

3.12.1 Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other Comprehensive Income or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or Other Comprehensive Income (OCI). For investments in equity instruments that are not held for trading, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

3.12.2 Recognition and Derecognition

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all the risks and rewards of ownership.

3.12.3 Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Debt instruments

Subsequent measurement of debt instruments depends on the Company's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Company classifies its debt instruments:

Amortised cost:

Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the statement of profit or loss.

FVOCI:

Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method. Foreign exchange gains and losses are presented in other gains/(losses) and impairment expenses are presented as separate line item in the statement of profit or loss.

FVPL:

Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVPL. A gain or loss on a debt investment that is subsequently measured at FVPL is recognised in profit or loss and presented net within other gains (losses) in the period in which it arises.

Equity instruments

The Company subsequently measures all equity investments at fair value. Where the Company's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments continue to be recognised in profit or loss as other income when the Company's right to receive payments is established.

Changes in the fair value of financial assets at FVPL are recognised in other gains/(losses) in the statement of profit or loss as applicable. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

3.12.4 Impairment

From 1 October 2021, the Company assesses on a forward-looking basis the expected credit loss associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivables, the Company applies the simplified approach permitted by IFRS 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

3.12.5 Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled, or expires. Where an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference between the carrying value of the original financial liability and the consideration paid is recognised in profit or loss.

3.13 Impairment of Assets

The carrying amounts of the Company's assets, other than receivables and deferred tax assets are reviewed at each Statement of Financial Position date to determine whether there is an indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of an asset or its cash generation unit exceeds its recoverable amount. Impairment loss is recognised in the Statement of Comprehensive Income.

3.14 Trade and Other Payables

This amount represents the value of goods and services provided to the Company prior to the end of the financial year that remains unpaid. Trade and other payables are presented as current liabilities unless payment is not due within twelve months from the reporting date. If not, they are presented as non-current liabilities.

Trade payables are obligations on the basis of normal credit terms and do not bear interests.

3.15 Related party disclosures

A related party is a person or entity with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control. As the reporting date, the Income Generating Department is owned and controlled by Ghana Institute of Linguistics, Literacy and Bible Translation

3.16 Subsequent Events

Events subsequent to the statement of financial position date are reflected only to the extent that they are related directly to the financial statements and their material effect.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Company makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial Period. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Estimates and assumptions that have a risk of causing adjustments to the carrying amounts are:

4.1 Going Concern

The Company's Management has made an assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable

future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the Company's ability to continue as a going concern. Consequently, the financial statements continue to be prepared on the going concern basis.

4.2 Fair Value of Financial Instruments

The fair value of financial instruments where no actual market exist or where quoted prices are not otherwise available are determined by using valuation techniques. In these cases, the fair values are estimated from observable data in respect of similar financial instruments or using models. Where market observable inputs are not available, they are estimated based on appropriate assumptions.

4.3 Impairment Losses on Financial Assets

The measurement of impairment losses both under IFRS 9 and IAS 39 across all categories of financial assets requires judgement, in particular, the estimation of the amount and timing of future cash flows and collateral values when determining impairment losses and the assessment of a significant increase in credit risk. These estimates are driven by a number of factors, changes in which can result in different levels of allowances.

4.4 Deferred Tax Assets

Deferred tax assets are recognized in respect of tax losses to the extent that it is probable that future taxable profit will be available against which the losses can be utilized. Judgment is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of future taxable profits, together with future tax-planning strategies.

4.5 Income Tax

The Company is subject to income tax in Ghana, but where the final tax outcome is different from the amounts that were initially recorded, such differences will impact on the income and deferred tax provisions in the period in which such determination was made.

4.6 Property, Plant and Equipment

Critical estimates are made by Directors in determining depreciation rates for property, plant, and equipment. The rates used are set out in Note 3.5 on page 16-17.

NOTES TO THE FINANCIAL STATEMENTS

5. Property, plant and equipment

Balances at year end and movements for the year

| Figures in GH¢ | Land | Buildings | Plant and Machinery | Motor vehicles | Furniture, Fixture and Fittings | Equipment | Furnishing | Total |
|---|--------------|------------------|---------------------|----------------|---------------------------------|---------------|------------|------------------|
| Reconciliation for the year ended 30 September 2022 | | | | | | | | |
| Balance at 1 October 2021 | 1,500 | 7,446,159 | 96,556 | 34,389 | 74,514 | 298,997 | 83,026 | 8,035,141 |
| At cost | - | (1,379,835) | (78,665) | (34,389) | (71,008) | (267,039) | (83,026) | (1,913,962) |
| Accumulated depreciation | | | | | | | | |
| Carrying amount | 1,500 | 6,066,324 | 17,891 | - | 3,506 | 31,958 | - | 6,121,179 |
| Movements for the year ended 30 September 2022 | | | | | | | | |
| Additions from acquisitions | - | - | - | - | - | 79,633 | - | 79,633 |
| Depreciation | - | (186,154) | (12,070) | - | (1,051) | (18,086) | - | (217,361) |
| Property, plant and equipment at the end of the year | 1,500 | 5,880,169 | 5,821 | - | 2,455 | 93,505 | - | 5,983,450 |
| Closing balance at 30 September 2022 | | | | | | | | |
| At cost | 1,500 | 7,446,158 | 96,556 | 34,389 | 74,514 | 378,630 | 83,026 | 8,114,773 |
| Accumulated depreciation | - | (1,565,989) | (90,735) | (34,389) | (72,059) | (285,125) | (83,026) | (2,131,323) |
| Carrying amount | 1,500 | 5,880,169 | 5,821 | - | 2,455 | 93,505 | - | 5,983,450 |
| Closing balance at 30 September 2021 | | | | | | | | |
| At cost | 1,500 | 7,446,159 | 96,556 | 34,389 | 74,514 | 298,997 | 83,026 | 8,035,141 |
| Accumulated depreciation | - | (1,379,835) | (78,665) | (34,389) | (71,008) | (267,039) | (83,026) | (1,913,962) |
| Carrying amount | 1,500 | 6,066,324 | 17,891 | - | 3,506 | 31,958 | - | 6,121,179 |

| Figures in GH¢ | Notes | 30 September 2022 | 30 September 2021 | |
|-------------------------------|---------------------------------|--------------------------------|--|------------------------------------|
| 6. Inventories | | | | |
| Accomodation | | 5,494 | 6,213 | |
| Press | | - | 1,720 | |
| Catering | | 9,628 | 6,352 | |
| | | 15,122 | 14,285 | |
| 7. Account Receivables | | | | |
| GILLBT Guest House (Tamale) | | 198,303 | 109,333 | |
| Accra Guest House | | - | 12,897 | |
| Press (Tamale) | | 36,488 | 55,379 | |
| | | 234,791 | 177,609 | |
| 8. Taxation | | | | |
| | Balance at 1 October | Charge for the year | Payments/Credit in the year | Balance at 30 September |
| Up to 2021 | 184 | 25,437 | (15,000) | 10,621 |
| 2022 | 10,621 | 57,398 | (103,314) | (35,295) |

The amount provided for Income Tax is calculated at the rate of 25% of the Adjusted Profit and is subject to agreement with Ghana Revenue Authority.

8.1 Deferred Tax

Deferred income tax are calculated on all temporary differences under the liability method using the principal tax rate of 25% (2021:25%).

| | | |
|---|------------------|-----------|
| Deferred tax liability | 1,421,069 | 1,526,404 |
| Reconciliation of deferred tax movements | | |
| At 1 October 2021 | 1,478,467 | 1,526,404 |
| Deductible temporary difference movement on tangible fixed assets | (57,398) | (47,937) |
| At 30 September 2022 | 1,421,069 | 1,478,467 |

8.2 Reconciliation of Effective Tax Rate and Applicable Tax Rate

| | | |
|---|------------------|----------|
| Loss before taxation | (742,365) | (77,954) |
| Tax at the applicable tax rate of 25% (2021:25%) | (185,591) | (19,489) |
| Add/(Deduct): | | |
| Tax effect of non-deductible expenses | 130,944 | 54,206 |
| Tax effect of capital allowances | (23,562) | (9,281) |
| Tax effect of origination(reversal) of temporary difference | (57,398) | (47,936) |
| | (135,607) | (22,499) |

| | | |
|---------------------------|-----|-----|
| Effective tax rate | 18% | 29% |
|---------------------------|-----|-----|

9. Cash and cash equivalents

| | | |
|---------------------|----------------|---------|
| Cash on hand | 6,287 | 39,525 |
| Balances with banks | 211,995 | 337,791 |
| | 218,282 | 377,316 |

10. Capital Account

This represents the value of assets transferred from GILLBT (NGO) to the IGD as at 1 October 2021.

| | | |
|-----------------|----------------|---------|
| Capital account | 130,981 | 130,981 |
|-----------------|----------------|---------|

11. Capital (Revaluation) Surplus

This balance represents revaluation surplus from valuation of the Institutes land and building in 2018.

12. Account payables

| | | |
|-------------------------------|----------------|--------|
| Accruals | 13,352 | 22,539 |
| Other payables | 138,751 | 75,184 |
| Total account payables | 152,103 | 97,723 |

13. Revenue

| | | |
|-----------------------|------------------|-----------|
| Press income | 242,802 | 340,971 |
| Accommodation | 981,661 | 1,129,512 |
| Catering (Restaurant) | 226,632 | 166,009 |
| Total revenue | 1,451,095 | 1,636,492 |

14. Cost of sales

| | | |
|----------------------------|-----------------|----------|
| Opening inventories | 14,285 | 11,801 |
| Purchases | 373,820 | 290,196 |
| Goods available for sale | 388,105 | 301,997 |
| Closing inventories | (15,122) | (14,285) |
| Total cost of sales | 372,983 | 287,712 |

15. Other income

| | | |
|---------------------------|------------|-------|
| Sundry income | 245 | 6,458 |
| Rent received | - | - |
| Total other income | 245 | 6,458 |

16. General and administrative expenses

| | | |
|---------------------------------|----------------|---------|
| Audit Fee | 13,352 | 22,538 |
| Depreciation | 217,361 | 216,826 |
| Other Administrative expenses | 306,415 | 251,963 |
| Postage and telephone | - | 28,331 |
| Printing and stationery | 13,350 | 6,424 |
| Repairs and maintenance-General | 297,365 | 102,549 |

| | | |
|--|------------------|-----------|
| Salaries and wages | 665,685 | 587,088 |
| Staff costs | 30,202 | 24,044 |
| Sundry expenses | 54,917 | 4,692 |
| Travelling and transport | 8,568 | 5,301 |
| Utilities | 213,507 | 183,436 |
| Total general and administrative expenses | 1,820,722 | 1,433,192 |

17. Financial Instrument Disclosures

The accounting policies on the debt instruments have been applied to the following line items:

| | | |
|-----------------------------|----------------|---------|
| Bank | 211,995 | 337,791 |
| Trade and other receivables | 234,791 | 177,609 |
| Trade and other payables* | 830,949 | 291,849 |

*Note: This excludes statutory liabilities.

18. Related party transactions

This represent the amount due/payable to the GILLBT (NGO)

| | | |
|---------------------------|------------------|-----------|
| Due (To)/From GILLBT(NGO) | (678,846) | (194,126) |
|---------------------------|------------------|-----------|

19. Capital Commitments and Guarantee

There were no commitments for capital expenditure as at 30 September 2022 (2021: Nil)

20. Contingent Assets and Liabilities

There were no contingent asset or liabilities as at 30 September 2022 (2021: Nil)

21. Comparatives

Where necessary, comparative have been reclassified and restated to conform to changes in the presentation in the current period.

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