

# **KINGDOM EQUIP NETWORK**

**Ekklesia Round Table Series**

**(ERS 1 – 2017)**

**THEME: The Legal Status of the Church in Ghana**

## **REPORT**



**Fiesta Royale Hotel, Accra – November 23, 2017**

## Acknowledgements

Kingdom Equip Network (KEN) acknowledges the support of all Stakeholders in organizing this maiden edition of Ekklesia Roundtable Series themed **“The Legal Status of the Church in Ghana”**.

KEN expresses gratitude to Lawyers Bethel Donkor and Ace Anan Ankomah for their technical contribution to the success of the program. We also appreciate the collaboration and patronage of all churches and their leaders, all Legal Professionals, members of Civil Society Groups, Government Departments, Academia and the Media. Our heartfelt thanks also go to our sponsors for their generosity.

Finally we wish to acknowledge the immense efforts of the KEN Board, Staff, Planning Committee and the team of volunteers who helped make the program a reality.

Kingdom Equip Network  
P. O. Box CT 1863, Cantonments, Accra  
Telephone: +233(0)55 803 2376  
E-mail: [kingdomequipnetwork@gmail.com](mailto:kingdomequipnetwork@gmail.com)  
Website: [www.kingdomequipnetwork.org](http://www.kingdomequipnetwork.org)

## TABLE OF CONTENTS

<b>1.0</b>	<b>INTRODUCTION</b>	<b>4</b>
1.1	Background	4
1.2	Objectives	4
<b>2.0</b>	<b>SESSION 1</b>	<b>5</b>
2.1	Welcome Address	5
2.2	Chairman’s Opening Remarks	6
2.3	Solidarity Messages	6
2.4	Keynote Address	7
2.5	Chairman’s Closing Remarks	9
<b>3.0</b>	<b>SESSION 2</b>	<b>10</b>
3.1	Chairman’s Remarks	10
3.2	Main Presentation	10
3.3	Experience Sharing & Questions and Answers	14
3.3.1	Experience Sharing	14
3.3.2	Questions & Answers	15
3.4	Group Breakout Session & Presentation	16
3.4.1	Group 1: Marriage Related Laws	17
3.4.2	Group 2: The Business of Church (Tax/Assets etc)	17
3.4.3	Group 3: Human Rights (Members/Leaders/Worshippers)	18
3.4.4	Group 4: Socio-Economic Partnership with the State	19
<b>4.0</b>	<b>CONCLUSION AND ACTION</b>	<b>20</b>
	Appendix 1: Program Outline	
	Appendix 2: Participants List	
	Appendix 3: Welcome Address	
	Appendix 4: Keynote Address	
	Appendix 5: Main Presentation	

## **SPEAKERS**

Hon. Joe Ghartey – Former Attorney General & Minister for Railways Development

Hon. Godfred Yeboah Dame – Deputy Attorney General & Minister of Justice

Mr. Ace Anan Ankomah Esq – Managing Partner, Bentsi-Enchill, Letsa & Ankomah

Prof. Philip E. Bondzi-Simpson – Rector of GIMPA

## **MAJOR SPONSORS**

Margins Group

Ghana Integrity Initiative

Institute of Democratic Governance (IDEG)

Agape New Testament Church

Mr. & Mrs. Ace Anan-Ankomah

Mr. Ray Snowden

## **RAPPORTEURS**

Stella Obese-Jecty

Solomon Boison Esq.

Rev. Dr. Alex Obiri- Yeboah

Ebenezer Obeng Akrofi

## **ORGANIST**

Alfred Patrick Addaquay

---

## 1.0 INTRODUCTION

### 1.1 Background

Churches in Ghana have since pre-independence days made significant contributions to education, health, politics and the general development of our nation. Although Christians account for nearly 70% of the population of Ghana, it is common knowledge that only an insignificant part of the populace knows and understands the legal framework that guides the operations of churches, especially the rights and responsibilities of members and leaders.

Article 21 (1) C of the 1992 Constitution of Ghana guarantees citizens the right to Freedom of Religion. This right is however tied to the individual and corporate rights of the citizenry as specified in the Constitution. It is therefore imperative that citizens are adequately informed and encouraged to uphold the tenets of the Constitution.

The ‘Ekklesia Roundtable Series’ (ERS) is organized by Kingdom Equip Network and aims at bringing together the Clergy, Academia, Media and experts in specific fields to build consensus on policy initiatives that enhance the governance of the Church and the nation. Kingdom Equip Network (‘KEN’) is a network of individuals and organizations that seek to promote good governance within and among Churches, Para-Church Institutions and the society as a whole.

### 1.2 Objectives of ERS 1

The Ekklesia Roundtable Series (ERS 1 - 2017), themed ‘***The Legal Status of the Church in Ghana***’ was the first in the series. The objectives of the Roundtable were to examine the legal processes involved in the establishment of churches, clarify the legal regulations and obligations binding Churches and Church leaders, interrogate the role of the church to enhance its efficiency and build consensus on a roadmap for possible legal reform in the laws which apply to the church in Ghana. The Roundtable brought together about 120 stakeholders in Church

Governance including a wide range of Church Groups, Civil Society, Legal Professionals, Academia and Public Officials from institutions and agencies that often deal with Churches.

This report captures the opening ceremony, presentation by resource person, questions by participants and comments by discussants. The program was in two sessions; the opening ceremony and the main presentation and discussions segment. These were interspersed with live soul-inspiring organ music. The expected outcomes of the conference were increased awareness and understanding of the laws governing churches and an initiation of a road map for harmonizing, and possible review of existing laws which govern the Church. It is hoped that it will lead to the preparation of a communiqué to determine the observations of the meeting and foreseeable challenges facing the Church.

## **2.0 SESSION 1: OPENING CEREMONY**

### **2.1 Welcome Address**

The welcome address was given by the KEN Convener, Rev. Dr. Emmanuel Kwabena Ansah, who is also the Senior Associate Pastor of the Covenant Family Community Church and the Immediate-Past General Secretary of the National Association of Charismatic and Christian Churches (NACCC).

In his remarks he stated that the Kingdom Equip Network (KEN) is a network of Clergy and Laity of different denominational backgrounds seeking to enhance church governance in Ghana as a means of facilitating the preaching of the Gospel of Jesus Christ. He added that the ERS platform has been set up to offer the Clergy the opportunity to engage various segments of society on issues that relate to the Church. He issued a disclaimer that KEN is neither an umbrella organization of churches nor the mouth piece of any particular denomination and although it operates through partnerships with various denominations KEN does not have permanent membership.

Rev. Dr. E. K. Ansah emphasized that KEN does not seek to adjudicate on doctrinal matters. He further said that this maiden Conference, Ekklesia Roundtable Series 2017 (ERS-1) is premised on Scripture in 1 Corinthians 14:33 *“For God is not the author of confusion but of peace as in all the churches of the saints”*, verse 40 *“Let all things be done decently and in order”*, Hosea 4:6 *“My people are destroyed for lack of knowledge. Because you have rejected knowledge, I will also reject you from being priest for me; because you have forgotten the law of God, I also will forget your children”* and Romans 13:1 – 2 *“Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.....therefore whoever resists authority resists the ordinance of God, and those who resist will bring judgment on themselves”*

## **2.2 Chairman’s Opening Remarks**

In his acceptance speech, the Chair for the first session, Hon. Joe Ghartey, Former Attorney General and presently the Minister for Railway Development lauded the convener for such a useful initiative as KEN. The Minister went further to appreciate the contribution of churches in Ghana for rendering such essential services as education and health. He mentioned that indeed he himself like many others present at the conference were products of mission schools and that alone was a true testimony of the relevance of the church in the Ghanaian society. He advised that notwithstanding the influence wielded, churches should as much as possible operate within the dictates of the law in order to have a thriving church-state relationship.

## **2.3 Solidarity Messages**

There were fraternal solidarity messages from the Christian Council of Ghana, National Catholic Bishops Conference, Ghana Pentecostal and Charismatic Council, National Association of Charismatic and Christian Churches, Council of Independent Churches and the Council of Indigenous African Churches.

Delivering the messages, representatives acknowledged the relevance of KEN as an essential body which would immensely contribute a plethora of knowledge to members in order to coexist harmoniously within the legal framework of the state. They acknowledged the numerous problems the church has encountered with the law and stated that those were avoidable if there were a body in existence to conscientize churches on operating within the remits of the law. They further concurred that the birth of KEN was vital considering the kind of influence church wields in the country and its relationship with the political space. All the groups expressed appreciation to KEN for a forum such as the Ekklesia Roundtable Series which offers an opportunity to dialogue on issues affecting the Church.

#### **2.4 Keynote Address**

**“The Church-State Relationship in Ghana”** by Mr. Godfred Yeboah Dame, Deputy Attorney General.

The Deputy Attorney General recounted the development and transformation of the Church from the 15<sup>th</sup> century to serve as a pointer to what the role of the Church should be. He stated that “the church in Ghana has developed to affect and direct national attitudes, thinking and policy making”. An exploration of the church-state relationship, he said will not be possible if not preceded by an examination of the process of the establishment of the Church in Ghana. He thus traced the history behind the propagation of the gospel in the former Gold Coast colony to date.

He further said that Ghana’s population, which is predominantly Christian, has benefited immeasurably from the church’s activity. The church has led the way in the provision of quality second cycle education in Ghana with about 90% of the top secondary schools founded by missions. These schools he stated have produced Presidents, Speakers of Parliament, Chief Justices, scientists, engineers, top civil servants and very prominent clergy. He again commended the Christian Church in



Ghana for its role played in the abolition of slave trade and slavery in the country as well as the efforts made in pioneering works in new craft and industries, scientific agriculture, mass literacy, formal education, modern health and other social services. *“Performing such a noble role in society, the legal foundation for the church’s organization in modern Ghana is of utmost importance, especially as there is now a proliferation of churches in Ghana”* he said.

Mr. Yeboah Dame went on to touch on the legal regime for registration of churches. He said this is defined by what they essentially are meant to be – not for profit organisations. He explained that there are two kinds of not-for-profit organisations that churches usually are registered as: the Incorporated Trust and the Company limited by Guarantee. He mentioned that per law, churches registered under the Trustees Act, 1992, (Act 106) are established for religious, educational, literary and other charitable purposes and are only permitted to acquire property, sue and be sued or engage in any non-taxable revenue generating activity in the name of the body incorporated. Churches registered under the Companies Act, 1963 (Act 179) are recognized by law as purely set up for charity, public service, promotion of some developmental and social service but not for profit, thus such churches are prohibited from subsequent conversion to a company limited by liability. This distinction he mentioned is very vital as it seeks to prevent rogue businessmen forming companies incorporated as limited by guarantee, as some churches are, to evade minimum capital requirements and make profit.

Contrary to the reasons for which churches are incorporated he bemoaned, a significant number of them currently engage in business for profit without paying tax. He revealed that in view of the commercial drive of churches, it has become important for the state, in furtherance of its role as the regulator of business activities, to tax the income or profits of churches derived from trade or business.

Nonetheless, the vivacity of the religious space in Ghana he said, is a pointer to the fact that religion takes a central place in the consciousness of the Ghanaian. He cited articles in the 4<sup>th</sup> republican Constitution that affirms the religious character of the Ghanaian society. He said the Constitution, while secular, maintains the historically and culturally religious nature of the society. For instance Article 166 (1)(a) of the Constitution enjoins the representation of Christian and Muslim Groups on the National Media Commission. The proposed construction of a National Prayer Cathedral was also worth mentioning.

While emphasizing the indispensable role of the church in the Ghanaian life, he explained that the deplorable conduct of some leaders of the Christian church tends to tarnish the noble accomplishments of the Church over the last five centuries. For instance, excessive indoctrination has led some pastors to inflict inhumane treatment on their followers. He also cited various crimes such as embezzlement of church funds, swindling, fraudulent deals, Visa fraud and sex abuse. Regrettably, such attitudes he continued, clearly land the church in the hands of the law and ultimately blot the significance of the church in the state.

Mr. Yeboah Dame concluded that in order for the Church to recapture its pride of place in State affairs, it ought to, as a matter of urgency return to its original role of resisting misrule by the governing class and act as the bastion of human rights. “The Church should not only be part of civil society in Ghana, but also central in keeping civil society alive.”

## **2.5 Chairman’s Closing Remarks**

Closing the first session, the Chairman Hon. Joe Ghartey reiterated the need for a stronger church-state relationship as a force to ensure the needed social cohesion for development.

### 3.0 SESSION 2:

The Second Session of the Conference was characterized by the Main Presentation, Experience Sharing, Question and Answer session, Group Breakout, Group Reports and Comments, Formation of Consultative group and the preparation and issuance of a communiqué. The chairman for this session was Prof. Philip E. Bondzi-Simpson.

#### 3.1 Chairman's Remarks

In his acceptance remarks, Prof. Philip E. Bondzi-Simpson, the Rector of GIMPA mentioned that participants should endeavor to reflect on the issues of church-state relationship in the areas of: faith, belief and the constitutional protections, manifestation of faith and practices (how the law relates to faith practice), establishment of faith organizations (freelance etc.), faith and health (who is responsible for children – State/Parents?), Church and Business Practice (banks, micro-finance, hotels, insurance companies), complimentary services offered by the church (who appoints the heads of mission schools, hospitals, etc.) family law and estate administration, the Church and Public Order (Church processions, gay marriages and the law – who gives permissions?), respect for National Symbols (National Anthems, persecution orders etc.) and Alternative Dispute Resolution. These dimensions, he mentioned have become necessary to be discussed because of the ever dynamic role the church has to play in the modern political space.

#### 3.2 Main Presentation

**“Churches: Basic Legal Framework and Issues”** by Ace Anan Ankomah Esq

The presentation touched on issues such as the need for a constitution of the church, qualification of ministers, registration of the church as a legal entity and registration of real properties of the church. Others are marriage certification, church business, staff contracts and taxation.

## **Church Constitution**

His presentation focused on the existing laws of the land and how they apply to the church and its operations. He further stated that as the country is regulated by the 1992 Constitution it is necessary for every church to have a constitution that:

- i. stipulates the basis of faith and belief of the church *and* clearly outlines the activities of the church
- ii. Gives an explanation of different names to indicate the context where it applies
- iii. defines the structures and sub-structures and their function there of

Mr. Anan Ankomah stated that it is essential for the church to enact a constitution to stipulate the appointment, qualification, authority and functions of the pastoral board and other pastors with clear defined policies, objectives, rules and regulations to facilitate the aims and management of the church. The shepherd and leader of the Church must be vested with executive authority, ‘exercisable within the context of and in accordance with this Constitution and the Word of God’. He said.

Modes of appointment and succession of the senior pastor and other pastors should also be stated. He stressed that it is proper for the ministers to be properly ordained. He further indicated that the constitution should establish a division responsible for the day-to-day administration of the facility, determine employment issues and set the conditions of service of administrative staff. The constitution should further provide for the establishment of branches, establish the primary disciplinary authority and indicate how the constitution itself should be amended.

### **Church Registration**

Mr. Anan Ankomah further explained that since a church is an association of persons combining for a religious purpose, it ought to be registered as such. The Trustees Incorporation Act of 1962, the Companies Act, 1963 and Religious Bodies Registration Act, 1989 are among the laws that the church can operate under. He explained that under the Trustees Incorporation Act, trustees/officers of any unincorporated voluntary association or body established for stated purposes can apply for a certificate of registration as a corporate body. Upon the grant of the certificate, the trustees/officers become a body corporate by the name described in the certificate, have perpetual succession, official seal, power to sue and be sued in the corporate name and hold and acquire property. The Religious Bodies Registration Law, passed by the PNDC in 1989, provides another regime of registration.

Mr. Anan Ankomah advised that it is incumbent on the church to register its real property in an area declared as a 'registrable zone' under the Land Title Registration Law. "The whole of Accra is registrable". The registration will either be in the name of the Church (Guarantee Company or RBR) or the registered trustees (Trustees Incorporation)' He advised that in the wake of crimes of multiple sale of land, churches that wish to acquire land should endeavour to conduct basic searches to acquire the right title deed before making any payments to any individuals or groups of individuals.

### **Marriage Certification**

On the law and marriage, Lawyer Anan Ankomah explained that there are three ways to get married in Ghana. These are under:

- The Marriage Ordinance (monogamous)
- The Mohammedans Ordinance (potentially polygamous)
- The Customary Law (potentially polygamous)

He stated that per the legal framework of Ghana, a marriage is lawful only when it is performed by a licensed Minister of the Gospel and on a licensed premise or by a Registrar of Marriages on an unlicensed premise. By effect marriages that are performed on unlicensed premises by ordained and licensed Ministers are void. He continued that Churches do not have an automatic right to conduct marriages. The Registrar-General must license the Church's premises and its pastors. 'The premises become official for that purpose, and the pastors become and are constituted into statutory marriage officers authorized to conduct marriages.'

### ***Church Business***

Touching on the activities of the church, he mentioned that except for the purposes of carrying out the activities registered for the church, any other activity that it engages in contravenes the law and as such churches that engage in any economic activity not licensed by law would have problems with the state. He added that schools and other institutions established by churches should be properly registered by legally recognized boards and the staff given standard terms and conditions of employment including a pension scheme incorporated in a contract of employment.

### ***Taxation***

Lawyer Anan Ankomah continued that all revenue generating activities whose proceeds do not go directly into the operations of the church are taxable. The Church as employer is required by law to withhold tax 'at source' from the salaries and earnings of workers at the rates provided in the law and pay the tax so withheld to the Ghana Revenue Authority. He explained that all income accruing from approved charitable or religious organizations by the Commissioner-General is tax exempt and that If the church has not acquired that status, then any income from any business such as sale of CDs and books, refreshment spots or Investments like dividends, interest, annuity, royalties, rent etc. is liable to tax.

### 3.3 Experience Sharing & Questions and Answers

#### 3.3.1 Experience Sharing

- i. Bishop S. N. Mensah of Full Gospel Church International advised the Church to ensure that it does not go against the law. He further said that leadership succession is a major problem confronting some churches in the event of the demise of the leader. He said that as a leadership development person, leadership success to him, is what lives after the leader when he is no more. For instance, Joshua was a great leader who did a great job in his time but failed to raise another leader to take up the mantle to lead Israel. Orthodox churches do not have this as an issue but the reality seems to be now dawning on the Charismatic and smaller Churches. What then has to be done? The challenge for many of these churches is who to take over - Son or another leader? There are some who are resisting to handover the baton to church leaders. Others are seriously grooming their children to take over – internal struggles here and there. He advised churches to put structures in place and make sure there are well-defined policies on how leadership can be sustained. “We certainly have to commit to find answers to these questions” he concluded. Lawyer Ankomah also advised that a conscious effort be made by such churches to establish legal structures that clearly outline the churches’ succession plan.
  
- ii. Rev. Dr. Abraham T. Aiyelabowo of the Triumphant Global Ministries considered himself a very fortunate man on earth because Lawyer Ace Ankomah came to his rescue when he fell foul to the law in establishing his church in Ghana. He recounted what happened to him when he didn’t know the Ghanaian laws very well and people deceived him. Rev’d Aiyelabowo praised the Ghanaian legal system as the type that works even for foreigners and also lauded KEN for the good initiative. He concluded that a person’s motive usually defines his emotions so if the motive is right God

will certainly vindicate him. He advised all to be careful about our activities because no matter who you are or what you do; the laws of the land remain supreme. “It is certainly a dangerous thing to fall in the hands of the law” he ended.

### 3.3.2 Questions and Answers

- i) ***In what cases can Directors of Church Boards earn salaries? What is the difference between pastors who form part of the Board of Directors of churches who earn salaries and those who do not?***

Lawyer Ace Ankomah explained the three types of companies. He stated that if a company is limited by guarantee, it is not for profit and Directors cannot earn salaries. It is only when a company is a limited liability company (limited by shares) that the directors draw salaries. This is because that entity was solely established for making profits and even members earn dividends for their shares. He however explained that as churches are only registered as limited by guarantee they are not for profit and directors cannot draw salaries. The only way they can earn salaries is to resign and be appointed as Head Pastors.

- ii) ***How can we disseminate the information to the smaller churches that are permitting our children to marry in gardens and other unlicensed premises?***

Lawyer Ace Ankomah explained that if the premise for the marriage ceremony is not licensed, the pastor can go through the processes but the exchange of vows should be led by a marriage registrar otherwise the marriage will be void. He also gave an aside that if one finds out that his marriage is not legal, he/she can always place the 21-day bans and get married again. The Convener of KEN also stated that the information will be passed on since most of the Christian organizations are fully represented in the conference. A participant added that another way to disseminate the information is for KEN to organize more of such series periodically.



### **3.4 Group Breakout Session & Presentation**

#### **Group Breakout Session**

Participants were split into four groups to discuss four thematic areas:

**i. Marriage Related Laws**

Chair: Mr. Bethel Donkor Esq – Private Legal Practitioner

Co-Chair: Bishop James Saah – Board Member NACCC

**ii. The Business of Church (Tax/Assets etc)**

Chair: Dr. Adu Gyamfi – Chairman Christian Council of Ghana & President Ghana Baptist Convention

Co-Chair: Mr. Sam Appenteng – Board Member, KEN

**iii. Human Rights (Members/ Leaders/ Worshippers)**

Chair: Mr. Kwasi Premphah Esq – Director Ghana School of Law

Co-Chair: Rev. Dr. Fred Deegbe – Head Pastor, Calvary Baptist Church & Former General Secretary, Christian Council of Ghana

**iv. Socio-Economic Partnership with State**

Chair: Prof. Emmanuel Kingsley Larbi – Chancellor, Regent University College of Science & Technology

Co-chair: Rev Fr. Wisdom Larweh – Deputy General Secretary, Ghana Catholic Bishops Conference

Notwithstanding the four thematic areas, each group also deliberated the subject of Legal Registration, its implications, opportunities and effects. The framework that guided the discussions was:

- i. Key issues and concerns
- ii. Solutions – what can be done
- iii. What can the church do or not do
- iv. what should other institutions do
- v. Any other recommendations

## **Group Presentations**

### **3.4.1 Group 1: Marriage related laws**

**Issue:** Some churches only recognize marriages registered under ordinance

This is a major issue because there are many church goers who are married under the customary law and some of these churches go to the extent of even preventing them from partaking in communion.

**Recommendation:** Education should be intensified. Church leaders and members should all be educated on the three marital laws that operate in Ghana. They should be taught that the marriage ceremony in the church is not the only legal way. Again the Ghana Psychological Council is currently pushing for Marriage Counselors go through training to be licensed from next year. It is hoped that this will help control the situation.

### **3.4.2 Group 2: The Business of Church (Tax/Assets etc)**

**Issue:** Even though the church has been involved in business, we have not taken a critical look at those who handle such businesses. It has always been about who is available. Should a church register a commercial activity as a different entity?

#### **Recommendations**

- i. Since the church and the commercial activity are two separate entities with different objectives they must be registered separately. A holding company can be set up and subsidiaries setup to deal with different issues
- ii. If the Pastor produces books for sale for example and the proceeds go to him personally, he must declare that income and pay the appropriate taxes on it. However if the proceeds are treated as sources of income to the church without anyone profiting from same then there will be no need to declare the income and pay taxes on it.

- iii. Institutions of state must step up their work in educating the churches as to their responsibilities.
- iv) The Churches must also approach state institutions like the Ghana Revenue Authority (GRA) and the Registrar General's Department for advice and guidance when in doubt.

### **3.4.3 Group 3: Human Rights (Members/ Leaders/ Worshippers)**

#### ***Issue1: Liability of the Church to the Congregation and visitors to the Church premises***

##### ***Recommendations***

- i) The principle of the occupant's liability was stressed and churches are admonished to ensure that their premises are safe for all members who come to the premises; church members, staff, construction workers and visitors.
- ii) Churches are admonished to secure certificates of occupancy from the Municipal and relevant authorities before putting up their premises to use.

#### ***Issue 2: Noise making and nuisance in the neighbourhood***

##### ***Recommendations***

- i) Churches are advised to be mindful of the laws that regulate noise pollution and nuisance. There was also a call on the relevant authorities like the Environmental Protection Agency to educate and collaborate with churches to determine accurately that which constitutes noise and nuisance.
- ii) Authorities must come out clearly on the yearly standoff between the church in Accra and other communities and traditional authorities. What is the stance of the state on this matter?

### ***Issue: 3 Human rights abuses***

#### ***Recommendations***

- i) The church must ensure strict compliance with Shops and Factories Act, the Workman Compensation Act and all relevant Labor Laws of the state.
- ii) Trampling of Church leaders on the rights of members in the name of exorcism and deliverance should be a thing of the past. Umbrella Christian groups are encouraged to take up this matter and intensify education of member churches.
- iii) Umbrella Church organizations must educate and help regulate their member churches on the right handling of mentally persons as we seek to provide spiritual solutions to such problems

### ***Issue 4: Tax Exemption for the Church***

#### ***Recommendation***

The Government is encouraged to take a look at the tax exemption regime again in a view to making it more comprehensive and accessible to all churches who are engaged in not for profit service to the State.

### **3.4.4 Group 4: Socio-Economic Partnership with the state**

**Issues:** This group identified issues under Health, Education, Environment and Sanitation, Agricultural Extension Services, Humanitarian Services and Capacity Building

#### ***Recommendations:***

##### ***i. Health***

The Church should partner government to boost the existing insurance facility or create a workable one for members

**ii. Education**

Government should consult churches in establishing schools especially in remote locations. This is because in order for the church to support such schools, the facilities ought to be closer to the communities. Again government should come out with clear policies on how it intends to engage and support mission schools.

**iii. Humanitarian services**

By law there should not be any taxes imposed on the importation of goods for humanitarian purposes therefore the policy on importation of such goods should be reviewed

**iv. Environment and Sanitation**

Keeping clean environment and maintaining good sanitation is a civic responsibility therefore churches should use their platform to educate the masses and also partner with institutions like the media and NCCE to conscientize the public on the need for the performance of this civic duty

**v. Economic Capacity Building**

It is incumbent on the Church to partner government to set up Small and Medium Enterprises (SMEs) to build the capacity of members and the general populace. Again there should be women empowerment interventions to encourage women to up their game in business to generate income to help their families and ultimately the state.

## 4.0 CONCLUSION AND ACTION

In his closing remarks, Rev. Dr. E. K. Ansah stated that KEN as a network, offers a wide range of services such as Church Strategy Planning, Church Governance and Administration, Church Succession Planning, Church Asset Management, Church Mass Evangelism Strategy Planning and Church Legal

Framework drafting. He added that the objectives of the ERS 1 – 2017, to a large extent have been achieved. There is now clarity in the legal processes involved in the establishment of the Church as well as clarity in the legal regulations and obligations binding the Church and Church leaders in Ghana. Rev. Dr. E. K. Ansah further thanked all participants for their inputs in the discussions and for making the conference a success.

**Prior to the meeting, organizers expected the following:**

- i) Increased awareness and understanding of the laws governing Churches
- ii) Initiation of a roadmap for harmonizing and possible review of existing laws which affect the Church.

**From the foregoing, it stands to reason that,**

- i) An increased awareness of the laws governing the Church has been created
- ii) KEN will initiate and set up a consultative group among Church groups to fine tune the conclusions and engage appropriate legal authorities to pursue coherence
- iii) A communiqué will be prepared and issued
- iv) KEN will serve advance notice on next ERS programs

## Appendix 1: Program Outline

KINGDOM EQUIP NETWORK | 'EKKLESIA ROUNDTABLE SERIES' | 23RD NOV. 2017 @  
FIESTA ROYALE HOTEL, ACCRA

### PROGRAM

**8:30am – 9:00am:**

- Musical Interlude
- Arrival & Registration

**PART 1: OPENING SESSION 9:00am (1hour 15min.)**

**MC: Bishop Clive Mould**

➤ Opening Prayer
➤ Welcome Address
➤ Introduction of Guests
➤ Introduction of Chairperson
➤ Chairperson's remarks
➤ Solidarity Messages
<i>Musical Interlude</i>
➤ Keynote Address
➤ Chairperson's closing remarks
➤ Announcements
<b>Photo Session 1</b>
10:15am – 10:30am ----- <b>SNACK BREAK (15 MIN.)</b> -----

**PART 2: DISCUSSION SESSION 10:30am (2hours 30min. )**

**MC: Maryanne E. Acolatse**

➤ Opening / Introductions
➤ Main Presentation
➤ Experience Sharing
➤ Q&A Session
➤ Group breakout Session
➤ Group reports and comments
➤ Formation of Consultative group
➤ Issuing of Communique
➤ Vote of thanks
➤ Announcements
➤ Closing Prayer
<b>Photo Session 2</b>
<b>Lunch</b>

## Appendix 2: Participants' list

KINGDOM EQUIP NETWORK| EKKLESIA ROUNDTABLE SERIES 23.NOV.2017

### ATTENDANCE

- RAPPORTEURS**

NO.	NAME	DETAILS
1	Stella Obese-Jecty	Event Rapporteur / Group 1
3	Ebenezer Obeng-Akrofi	Group 2
4	Rev. Dr. Alex Obiri- Yeboah	Group 3
	Solomon Boison Esq	Group 4

- INDIVIDUAL GUESTS**

NO.	NAME	DETAILS
1	Apostle Francis Amoako-Atta	Freedom Chapel INT'L
2	Apostle James Nii Aponsah	Founder, General Overseer of Liberation Bible Church
3	Apostle Mrs. Colleen Opoku Amuaben	Precious Seed Chapel International
4	Bishop James Saah	Action Chapel Int'l
5	Bishop N. A. Tackie-Yarboi	Victory Bible Church
6	Bishop S.N. Mensah	Full Gospel International
7	Bishop Yaw Owusu- Ansah	Head of religious broadcast, Multimedia
8	Bishop James Saah	
9	Brigadier General Emmanuel Kotia	
10	Dzifa Ami Gakpleazi	Royal House Chapel
11	Elorm Zormelo	
12	Honorable Joe Ghartey	Former Attorney Gen./ Min. for Railways Devpt.
13	Jonas Cofie	Victory Bible Church
14	Justice Kwabensa Asuman-Adu	
15	Lady Rev Adelaide Heward-Mills	Dag Heward –Mills Ministry Lighthouse Chapel
16	Mr. Ace Anan Ankomah	Managing Partner, Bentsi-Enchill, Letsa & Ankomah
17	Mr. Bethel Donkor Esq.	
18	Mr. Issac Mensah-Newton	GHAFES
19	Mr. Samuel Appenteng	
20	Mrs. Efua Ghartey	
21	Mrs. Gifty Baka	Global Evangelical Church
22	Mrs. Odetta Agyeman	Love Worship Christian Center
23	Prophet Samuel Addison	Eagle House Chapel
24	Ransford Oforipanyin	



25	Rev. Alfred Acheampong	International Prayer House Chapel
26	Rev. E. Titi Lartey	Harvest International Ministry
27	Rev. Fitzgerald Odonkor	Harvest Chapel International Ministries
28	Rev. Frank Abedi-Boateng	
29	Rev. George Obeng Agyei	Lawyer, Presbyterian Church
30	Rev. John Ashun	Christian Faith Church Intl
31	Rev. Kennedy Okosun	Action chapel Int'l (Rep. Archbishop)
32	Rev. Steve Agyemang	Love Worship Christian Center
33	Rev. Dr. Abraham Aiyelabowo	Triumphant Global Ministries
34	Plus 1	
35	Plus 2	
36	Rev. Dr. Asante Darteh	All Nations Christian Center
37	Rev. Dr. Isaac Quaye	Word Of Life Christian Center
38	Rev. Dr. Mensah B. Adams	International Palace Church
39	Rev. Dr. Ogbarmey Tetteh	New Creation International
40	Rev. Dr. Oppong Adu-Gyamfi	International Charismatic Church
41	Rev. Lawyer K. Ankamah	Ankamah and Associates
42	Rt. Rev. Dr. Daniel Sylvanus Mensah Torto	Anglican Bishop of Accra
43	Very Rev. Helena Opoku Sarkodie	Head, Religious affairs dept. GBC
<b>INDIVIDUALS REPRESENTATIVES</b>		
44	<b>Agape House New Testament Church 2 REP</b> ( FOR Rev. Richard C. Whitcomb)	Andrew Appau Obeng
45		Bright Doe
46	<b>Aglow Int'l Ghana</b>	Florence Sandra Whyte
47		Olivia Newman
48	<b>Harvest Chapel International</b>	Betty Donkor
49		Rev. Edward K. Tumsiah
50		Rev. Nana Folson
51		Rev. David Aboagye Danquah
52	<b>Ridge Church</b>	Rev. Kofi Ankama
53		Rev. Lewis Crabbe

#### **ORGANIZATIONS REPRESENTED**

NO	NAME OF ORGANIZATION	ATTENDING
<b>CHURCH UMBRELLA GROUPS</b>		
1	Christian Council of Ghana	Chairman- Rev. Dr. Ernest Adu-Gyamfi (see No. 4 below)
2	Council for African Instituted Churches (CAIC)	Rev. Isaac Anaman (Gen. Sect.)
		Bishop Sylvester Borkumah
3	Council for Independent churches	Apostle S. T. Doku (Gen. Sect)
		Rev. Justice John Coffie

4	Ghana Baptist Convention	Rev. Dr. Ernest Adu-Gyamfi (President)
		Rev. Dr. Fred Deegbe
5	Ghana Pentecostal and Charismatic Council	Rev. Barrigah
6	National Association of Charismatic and Christian Churches	Apostle James Nii Aponsah
7	National Catholic Bishops Conference	Rev. Father Clement Adjei
		Rev. Father Wisdom Larweh
<b>STATE/PARA-STATE INSTITUTIONS</b>		
8	Department of Social Welfare	Joseph Attigah
		Odilia Asakeyarigo
9	Ministry of Justice & Attorney General's Dept.	Hon. Godfred Yeboah Dame
10	Office of Parliament	Frederick Asare
		Rev. Nicholas
11	Registrar General's Department	Domtie Sarpong
		Seyywoe K. Zegbedeh
		Kwame Poku-Boah
		Oladede Kwaku Asibike
12	Legal Aid	Eric Opoku Brobbey
13	Judicial Service	Rev. Dr. Moses Ankrah
<b>PROFESSIONAL/CIVIL SOCIETY</b>		
14	Ghana Center for Democratic Development	John Frinjuah
		Mawusi Dumenu
15	Institute for Democratic Governance (IDEG)	Kwasi Jonah
16	CFI: IDEG is the host secretariat for the CFI	Major General Coleman
		Seth Abloso
17	Christian Lawyers' Fellowship	Mr. Yaw Adjei Afriyie Nketiah ( Prez.)
		Mr. Solomon Boison
18	Parliamentary Christian Fellowship	see no.9 (Rev. Nicholas)
19	Institute of Economic Affairs	William Insaidoo
		Olivia Brako-Hiapah
20	Ghana Integrity Initiative	Linda Ofori-Kwafo
21	Ghana Anti- Corruption Coalition	Kwasi Boateng Assumeng
<b>ACADEMIA</b>		
22	Ghana School of Law	Mr. Kwasi Prempeh- Eck (Director)
23	GIMPA Faculty of law	Mrs. Yankah
24	Regent University College of Science & Technology	Prof. Emmanuel Kingsley Larbi
		Rev. Mawuli Tamakloe
25	University of Ghana Law School	Prof. Christine Dowuona Hammond

## MEDIA REPRESENTATION

MEDIA	STATION	NO. OF REP.
TV (3)	TV3	1
	Metro TV	2
	*Ghana TV	1
PRINT (5)	TODAY	1
	Daily Heritage	1
	Daily Graphic	2
	Daily Guide	2
	Business & Financial Times	1
RADIO (5)	Starr	1
	Class	1
	GBC Radio	2
	Oman FM	1
	Rite FM	1
	ONLINE (1)	Ghana News Agency

## PLANNING COMMITTEE/ VOLUNTEER FACILITATORS

NO.	NAME
PLANNING COMMITTEE	
1	Rev. Emmanuel Ansah
2	Bishop Clive Mould
3	Susan Ackah
4	Selase Kwawu
5	Rev. Dr. Alex Obiri-Yeboah
6	Jennifer Tamakloe
7	Mrs. Mercy Osei-Konadu Hammah
8	Kwadwo Adjabeng
9	Tsotsoo V. Padi
10	Maryanne Acolatse
11	Michael Mensah
FACILITATORS	
1	Michael Ansah
2	Gertrude Laryea
3	Collins

4	Sandra Ampem-Darko
5	Prince Zormelo
6	Nancy Effah Apea

## Appendix 3 – Welcome Address

### **EKKLESIA ROUNDTABLE CONFERENCE - 23RD NOVEMBER 2017** **WELCOME NOTE BY REV DR. EMMANUEL KWABENA ANSAH**

Mr. Chairman, Honorable Ministers, Members of Parliament, Distinguished Clergymen and women, Distinguished Legal Professionals, Ladies and Gentlemen.

We count it a great honor to welcome you to this premier event of the Kingdom Equip Network on behalf of the Board.

Kingdom Equip Network (KEN) is a network of clergy and laity of different denominational backgrounds seeking to enhance church governance in our nation as a means of facilitating the preaching the Gospel of Jesus Christ.

We wish to state that:

- i. We are not an umbrella organization of churches. Neither are we the mouth piece of any particular denomination.
- ii. Although we work through our partnerships with various denominations we do not have permanent membership.
- iii. We provide the platform for church and para-church groups to interact with various segments of society and give expression to views especially in the area of governance.

In this regard, we do not seek to adjudicate on doctrinal matters.

### **EKKLESIA ROUNDTABLE SERIES (ERS)**

In pursuance of (iii) above, the ERS platform has been set up to offer the clergy the opportunity to engage various segments of society with the view to enhancing the governance of the Church and State.

ERS-1 is premised on scripture in **1 Corinthians 14:33, 40** states

*“<sup>33</sup>For God is not the author of confusion but of peace, as in all the churches of the saints. <sup>40</sup>Let all things be done decently and in order.”*

The church and her leaders should not perish because of lack of knowledge – **Hosea 4:6** – “My people are destroyed for lack of knowledge...”

**Romans 13:1, 2** – “Let every soul be subject to the governing authorities. For there is no authority except from God, and the authorities that exist are appointed by God.  
<sup>2</sup>Therefore whoever resists the authority resists the ordinance of God, and those who resist will bring judgement on themselves”

There are stories of marriages for which vows were taken in church, which after many years really did not have a certificate to show and some other issues which may be as a result of ignorance of the law in some cases.

This session of the ERS is made up of the following participants:

- Individual Denominations
- Individual Clergy
- Umbrella Church Organizations - Christian Council of Ghana, Council for African Instituted Churches, Council for Independent Churches, Ghana Baptist Convention, Ghana Pentecostal and Charismatic Council, National Catholic Bishop’s Conference and National Association of Charismatic and Christian Churches
- Civil Society Groups – Institute of Democratic Governance, Civic Forum Initiative, Ghana Center for Democratic Development, Ghana Anti-Corruption Coalition, Institute of Economic Affairs, Ghana Integrity Initiative
- Government Departments – Registrar General, Attorney General (represented by the Deputy Attorney General), Department of Social Welfare, Office of Parliament
- Professional & Religious Associations – Ghana Bar Association, Christian Lawyers’ Fellowship, Parliamentary Christian Fellowship, Ghana Fellowship of Evangelical Societies (GHAFES), Scripture Union, Women Aglow, Full Gospel Business Men’s Fellowship
- Academic Institutions – Ghana School of Law, University of Ghana School of Law, Ghana Institute of Management and Public Admin (GIMPA)- represented by its Rector, Regent University – represented by its Founder and Chancellor
- Media Partners
- And several other groups

## **EXPECTED OUTCOMES**

1. Increased awareness and understanding of the laws governing churches

2. Initiate a road map for harmonizing and possible review of existing laws which affect churches

## **ACKNOWLEDGEMENTS**

- Lawyers Bethel Donkor and Ace Ankomah – these two Christian Lawyers were engaged in a series of discussions
- KEN Board
- KEN Staff and Team of Volunteers
- All Churches and their Leaders
- All Legal Professionals

## **Appendix 4 – Keynote Address**

### **THE CHURCH/STATE RELATIONSHIP IN GHANA**

Mr. Chairman, distinguished guests, ladies and gentlemen, I deem it a privilege and an honour to be entrusted with this undertaking at a gathering of eminent legal practitioners and high-ranking men of God.

The influence of the church has permeated the fabric of Ghanaian society. Like the biblical dough, the church in Ghana has developed to affect and direct national attitudes, thinking and policy making. Mr. Chairman, an exploration of the church/state relationship will not be possible if not preceded by an examination of the process of the establishment of the church in Ghana. Permit me to thus bore your distinguished guests with a brief excursus into the introduction and propagation of the gospel in former Gold Coast colony which is modern day Ghana.

The seed of the Christian church was sown in the Gold Coast in the 15<sup>th</sup> century. In addition to the economic objectives, the promotion of the Christian faith in the new lands was one of the important goals of the Portuguese voyagers. Thus, on 20<sup>th</sup> January, 1482, the first public mass was held at Elmina. Priests soon started making converts among the people of Elmina and districts around with the result that, by 1503, the chief of Efutu and about 1300 of his subjects had been baptized.

It is worthy to note that the quest to propagate the gospel was inspired by three factors. First was the European's perception of Christianity as being synonymous with civilization. To be Christian is to be civilized, and non-Christians are beyond the pale. Second was the outstanding claim that God's spirit cannot be effective in

a non-Christian. Third was the use of force as a means of conversion. Necessarily, there had to be a crusade against primitive cultures. These factors were encapsulated by a Cambridge don, the Master of St. Catherine's College, Cambridge University, the Rev. Richard Sibbes, when he articulated in a sermon entitled *Lydia's Conversion*:

*“Now, God in preparation for the most part, civiliseth people, and then Christianiseth them, as I may say; for the Spirit of God will not be effectual in a rude, wild, barbarous soul, in men that are not men. Therefore, they must be brought to civility; and not only to civility, but there must be a work of the law, to cast them down; and then they are brought to civility thereupon”* – Cited in S. H. Rooy, *The Theology of Missions in the Puritan Traditions* (Grand Rapids, Michigan: Eerdmans 1965) 3033.

A major inroad into the spread of the Christian faith was witnessed with the arrival of Rev. Thomas Thompson at the Cape Coast Castle in 1752. Being convinced that the success of the Church in the country depended on native clergy, Thomas Thompson in 1754, sent three boys to England from Cape Coast to train. Two of them died. The third, Philip Kweku (anglicized as Quaake), was ordained priest of the Anglican Church and returned home in 1765. His works were instrumental in the training of native clergy and laying a firm foundation for the Cape Coast Castle School, where many of the 19<sup>th</sup> century Cape Coast intelligentsia were educated. The gospel undoubtedly spread quickly along the coast and a large part of many areas off the coast.

But what about Ashanti? Just as the Ashantis resisted colonial rule for a longer period than their coastal brothers – at least until the latter part of the 19<sup>th</sup> century, they rejected initial attempts to introduce Christianity. George Gillanders Findlay and W. W. Holdworth note in their work *“The History of the Wesleyan Missionary Society, 1922”* that, Rev. R. T. Picot, a Methodist missionary's request for permission to carry out a mission in Ashanti received this reply from an Ashanti royal:

*“We will accept the mission if you act as Mr. Freeman did to help the peace of the nation and the prosperity of trade, but you must understand that we will not select children for education for the Ashanti children have better work to do than to sit down all day idly to learn Holy! Holy! Holy! They have to learn to fan their parents and do other work which is better .... It is your religion which has ruined the Fante country, weakened their power and brought down the high men on a level with the low men”*.

Thus, the destruction of social stratification or the class system by Christianity was unacceptable in Ashanti in the beginning. Another Ashanti chief denied an earlier missionary, Rev. Thomas Birch Freeman the permission to build a chapel in Kumasi. The chief responded that it would be easy to build a church on his head than to build it on the soil of Ashanti. It is an irony that by the Special Grace of the Almighty, the great grandchildren of the same chief, became translators of the Bible into Twi (cf Krakye Denteh), Anglican priest (Rev Fr. John Prempeh) and another grandson Nana Prempeh I was converted to Christianity when he was exiled to Seychelles.

Further, Nana Otumfuo Opoku Oware II, himself, the immediate past Asantehene wrote on the occasion of the 222<sup>nd</sup> Anniversary of the Founding of the Anglican Church

*“as an Anglican myself, I am deeply aware of my debt to the church for the interest its clergy took in me when I was young and for my education in Adisadel, the church’s first secondary school in this country”.*

So from an initial resistance to join missionary efforts, the powerful Asante royal was open to educating a future Asantehene at Adisadel College, a missionary school.

Ghana’s population is predominantly Christian and has benefited immeasurably from the church’s activities on the land. The church has led the way in the provision of quality second cycle education in Ghana, with I dare say, 90% of the top secondary schools founded by missions – Mfantsipim, Adisadel, Wesley Girls, Holy Child, St. Augustine’s, St. Roses, St. Monica’s, Aburi Girls, Accra Academy, Pope Johns School, St. Johns, St. Peter’s, etc. These schools have been responsible for Presidents, Speakers of Parliament, Chief Justices, top scientists, top engineers, top civil servants and of course leading clergy Ghana has seen.

**There is no doubt that** Ghana owes a debt of gratitude to the Christian church. In the effort to promote the ideal of the equality of all men created in the image of the common Father, God, the Church played a role in the abolition of the slave trade and slavery in this land. The church’s pioneering work in introducing new crafts and industries, scientific agriculture, mass literacy, formal education, modern health and other social services stands tall.

The church today provides about a quarter of the bed strength of all hospitals in the country, even though until recently, they received very little aid from public funds.



Performing such a noble role in society, the legal foundation for the church's organisation in modern day Ghana is of utmost importance, especially as there is now a proliferation of churches in Ghana. The legal regime for registration of churches is defined by what they essentially are meant to be – not for profit organisations. There are two kinds of not-for-profit organisations that churches usually are registered as: the incorporated trust and the company limited by guarantee. Traditionally, churches used to register as incorporated trusts. The law, the **Trustees (Incorporated) Act, 1962, (Act 106)**, permitted trustees of voluntary associations and bodies established for religious, educational, literary, and other charitable purpose to be incorporated, to hold land and to have perpetual succession. Trustees may be incorporated by the Minister to whom functions are assigned by the President. The trustees may apply to the Minister who may issue a certificate of registration as a corporate body. On the grant of the certificate, the trustees shall become a body corporate by the name described in the certificate, shall have perpetual succession and an official, shall have power to sue and be sued in the corporate name, and shall have capacity to hold and acquire land.

It is noted that churches lately, especially those of the charismatic and Pentecostal kind, are registered as companies limited by guarantee. This happens under the **Companies Act, 1963 (Act 179)**. A company limited by liability is one where the liability of its members is limited to such amount as the members may respectively undertake to contribute to the assets of the company in the event of it being wound up- section 9(1)(b). Members therefore pledge funds not necessarily as working capital for the going concern of a non-profit, social or charitable organisation, but as contribution to meeting any shortfall in the creditor's requirement in the event of the company being wound up.

Companies limited by guarantee are envisaged by the law to be purely set up for charity, public service, promotion of some developmental and other social object and not for profit, and thus prohibits its subsequent conversion to a company limited by liability. This is so even though a company limited by liability may be converted to one limited by guarantee. In essence, as one author, Dr Bondzie-Simpson notes, whilst the law countenances a Zaccheus becoming spiritually converted and philanthropic, the other way round is prohibited. The law condemns Judas, a disciple of Christ abandoning the faith and chasing after money.

This distinction is very vital as it seeks to prevent rogue businessmen forming companies incorporated as limited by guarantee, as some churches are, to evade

the minimum capital requirements and make profit. The Companies Code has no provision for a company limited by guarantee to convert and become a profit driven entity, a company limited by liability. In point of fact, section 10(2) of Act 179 prescribes penalty for a company limited by guarantee which carries on business for the purpose of making profits. All officers and members thereof shall be liable for the payment and discharge of all the debts incurred and the company and every officer and member shall be liable to a fine for every day of the company doing such business. It goes without saying that churches which have incorporated as company limited by guarantee and are doing business of transport, farming, money transfers, etc. are committing an offence, unless they have registered or incorporated other entities as companies limited by liability to be doing those businesses for them.

My understanding of “carrying on business for the purpose of making profits” is that a guarantee company is, for instance, precluded from running a school or concert hall even though its revenue may exceed expenditure provided that the profit is ploughed back and used for the purpose of non-profit making objects. Further, it implies that companies limited by guarantee, apart from not making profits for themselves, cannot make profits for anyone else, including their promoters or those who brought the company into being.

Mr. Chairman, it is a truism that, contrary to the objects for which churches are incorporated, a significant number of churches nowadays engage in business for profit. Generally, the income or profits of an ecclesiastical, charitable or educational institution of a public character is not taxable. Where it is established that the income or profits of a charitable organisation are derived from trade or business, such income or profits are taxable. Thus where a church sets up bookshops for selling books and an advisory agency for the purpose of giving religious advice, it was held in an English case that the activities of the bookshop were a trade but the advisory services were not. In view of the commercial drive of churches, it is supremely important for the state in furtherance of its role as the regulator of business activity in Ghana, to tax the income or profits of churches derived from trade or business. The following activities of churches are trading and will clearly be taxable:

- i. Selling books and distributing the profits among pastors and elders;
- ii. Profits from publications for charity and profits from charitable work;
- iii. Running restaurants;
- iv. Running a school;

- v. Leasing of property;
- vi. Running of transport industries; agricultural ventures.

Mr. Chairman, religion plays an important part in the existence of the Ghanaian. The vibrancy of the religious space in Ghana is indicative of the central place of religion in the consciousness of the Ghanaian. The Constitution of the 4<sup>th</sup> Republic, while secular, affirms and maintains the historically and culturally religious character of Ghanaian society. The Preamble – as with the National anthem, opens with the words “In the Name of the Almighty God”.

Article 166 (1)(a) of the Constitution enjoins the representation of Christian Groups and of course, the Muslim groups, on the National Media Commission, an independent constitutional body charged with safeguarding the professionalism and independence of both state-owned and private media.

The proposed construction of a National Prayer Cathedral constitutes the single most powerful statement of support by any leader of this country, affirming the importance of the Christian faith. Indeed, in contesting the past three elections, the clarion call for the President Nana Addo Dankwa Akufo-Addo was “THE BATTLE IS THE LORD’S” – a direct quotation from the Bible. The power of God propelled him to the Presidency and guides him and all his appointees in the implementation of pragmatic policies for the State.

While emphasizing the indispensable role of the church in the Ghanaian life, it bears noting that certain deplorable conduct of some leaders of the Christian church have the real tendency to tarnish the noble accomplishments of the Church in the Gold Coast and Ghana over the last five centuries. Excessive indoctrination of followers of the Christian faith has made some beholden and under the spell of misguided pastors. This same excessive indoctrination has placed pastors in the situation where they are able to inflict inhumane treatment of in the name of exorcising perceived evil spirits or healing their followers of their diseases.

The vulnerable, especially those who suffer from mental illnesses have been chained and given weird treatments at some Christian centres.

Added to all of this is the deeply worrying phenomenon of corruption in the Church. Mr. Chairman, it is apt to say that most churches have become theatres of corruption. Crimes of all shapes and forms play out in their arena. Embezzlement of church funds, swindling of rich members by pastors and elders, fraudulent car and property deals, visa fraud and sex abuse of the most scandalous proportions

are committed in the name of preaching the Word. I will not be far from right to observe that the church has become the conduit for self-glorification and illicit wealth acquisition. Such attitudes clearly will result in the church constantly having a brush with the law enforcement agencies of the state, and thus, ultimately, blight the significance of the church in the state.

In order for the Church to recapture its pride of place in State affairs, it ought to, as a matter of urgency, return to its original role in the State of resisting the misrule and misgovernance by the governing class and acting as the bastion of human rights. The Church should not only be part of civil society in Ghana, but also central in keeping civil society alive.

I have taken the pains to recount the development and transformation of the Church from the 15<sup>th</sup> century in order to serve as a pointer to what the role of the Church ought to be going forward.

Thank you for according me the opportunity and listening.