



THEME: THE NEW COMPANIES ACT 2019 AND THE CHARITIES BILL

IMPLICATIONS FOR CHURCHES AND RELIGIOUS ORGANIZATIONS

Report

Organized by Kingdom Equip Network Thursday, 11 November 2021 Accra Ridge Church-Accra



ACKNOWLEDGEMENT

The Board and managing team at Kingdom Equip Network (K.E.N.) acknowledges the support of all stakeholders in organizing the 2021 edition of its Ekklesia Roundtable Series ('ERS'-4).

We would like to acknowledge our resource persons for their invaluable contribution to the success of this Roundtable:

- our collaborating partners and their respective representatives; *Ministry of Gender*, Children and Social Protection-Mr. Dela T. Ashiagbor, Ministry of Finance-Mr. Daniel Atwere Nuer and, the Registrar-General –Mrs. Jemima Mamaa Oware;
- our special guests including our Moderator -Very Rev. Helena Opoku-Sarkodie and the keynote guest; The Most Rev. Dr. Paul K. Boafo.

Our special thanks go to our sponsoring partners; the Ministry of Finance and other institutional and individual partners for their ongoing assistance over the years. Also, to our media partners we say- thank you!

We are grateful to all participants; both in-person and online i.e., leaders and representatives of Church Umbrella Groups, Para-Church Institutions, Churches, Professional Institutions, Civil Society Groups, State and Para-State Institutions and individuals for making time to be a part of the impactful sessions.

Finally, we acknowledge the hard work and inputs of the K.E.N. ERS-4 team towards a successful ERS-4; including our event facilitators, volunteers, vendors and management at the Accra Ridge church.



Rev. Dr. Emmanuel Ansah Convenor, K.E.N.



Rev. Dr. Oppong Adu-Gyamfi Board Chairperson, K.E.N.

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1.0 INTRODUCTION

1.1 **ROUNDTABLE SUMMARY**

Kingdom Equip Network (K.E.N) in collaboration with the Ministry of Finance, the Registrar-General's Department and the Ministry of Gender, Children and Social Protection organized a roundtable under the theme: 'The Companies Act 2019 and the Charities Bill; Implications for Churches and Religious Organizations. The programme was aimed at creating awareness and opening a discourse on the Companies Act 2019 (Act 992), New Tax Policies and Waivers and the Charities Bill with churches and other faith-based organisations to properly align with the current regulatory regime. The programme opened with a welcome address by the Convenor of K.E.N.; Rev. Dr. Emmanuel K. Ansah and a keynote address by the Guest of Honor and Keynote Speaker; the Most Rev. Dr. Paul Kwabena Boafo. There were presentations by the collaborating partners on the proposed Charities Bill, New Tax Policies and Waivers as well as on the Companies Act2019respectively. The Conference was open to in-person and online participation and brought together over220 participants including representatives of key State and Para-State Institutions, leaders and representatives of some Church Umbrella Groups, Para-Church and Civil Society Groups, as well as the Media and the general public.

General Outcomes

There were extensive discussions on the three key presentations. The presentations were informative and educative. Participants were enlightened on the impacts and implications of the new Companies Act 2019 and the proposed Charities bill. The discussions and comments sections afforded participants the opportunity of airing their views on the Act 992 and making inputs into the proposed bill. The conference was interactive; with participants contributing passionately to the discussions, underlining the need for further debate on the issues. Participants were a little uncomfortable with the abbreviation LBG (i.e., Limited by Guarantee) but accepted all other recommendations.

The conclusion captured discussions on the implications for churches and religious bodies as well as the general recommendations.

1.2 BACKGROUND

Kingdom Equip Network (K.E.N.) is a coalition of individuals and organisations seeking to promote good governance within and among Churches, Para-Church Institutions and the society as a whole. The conference was the 4th in the 'Ekklesia Roundtable Series' ('ERS') organised annually by the Network to bring together relevant stakeholders including the clergy, media, and the general public under a specific theme, to build consensus on policy initiatives that enhance the governance of Churches and the nation as a whole. The first three (3)Ekklesia Roundtable Series were held under the themes: 'The Legal Status of the Church in Ghana', Transitions and Succession in the Ghanaian Church' and 'Ministerial Accountability in the Church' respectively.

1.2.1 'ERS'-4 Collaborating Partners

Under the theme this year, K.E.N. sought the collaboration of relevant governmental and religious stakeholders. With support from some key Christian Umbrella groups and churches, the main collaborating partners were:

- ➤ The Ministry of Gender, Children and Social Protection -The Charities Bill
- ➤ The Ministry of Finance New Tax Policies and Waivers
- ➤ The Registrar-General's Department- The Companies Act 2019

1.2.2 'ERS'-4 Objectives

The purpose of the Roundtable was to create awareness on the dictates and implications of the new Companies Act, 2019 (Act 992). This Act introduces reforms to company registration and regulation with the overall aim of simplifying the regulatory framework surrounding the incorporation and operation of companies while improving existing corporate governance standards. Furthermore, the Roundtable was to afford participants the opportunity of being conversant with the proposal by the government of Ghana to introduce new tax regulations for churches, religious bodies and Non-Profit Organisations (NPOs) in the 'Charities Bill'.

Under the theme, the specific objectives were to:

- i. expound on the Act 992 and the proposed Bill;
- ii. enlighten churches and religious bodies on the related impacts and implications of Act992 and proposed Bill;

- iii. engage the general public to solicit inputs into the proposed Bill; and,
- iv. provide an avenue to network and build relationships among stakeholders and the relevant regulatory bodies for relational benefits.

1.2.3 'ERS'-4 Organisation Summary

In line with its mission of equipping the church to fulfill its mandate, K.E.N. held its 4thEkklesia Roundtable Series under the above theme whilst observing that many churches and religious bodies were as yet not conversant with the requirements under the Act 992 and the implications of the proposed Charities Bill.

K.E.N. put together the planning team to decide on the initial inputs to the event i.e., the date, time, venue, key resources persons and facilitators, event concept note, sponsors, event concept designs, publicity/mobilization, media partners and road map for the event day among others. As it is a religious oriented event, K.E.N. partnered with the Accra Ridge Church as the venue for the Roundtable. Furthermore, since K.E.N. is a locally owned non-profit organisation, sponsorship was raised for the conference to allow for free participation. Partnerships were also sought with media houses for pre- and post- publicity of the event. (See annex 4.3.1 for publicity/mobilization report).

Participation took into consideration the existing Covid-19 protocols so it was open to preregistration for in-person or online participation. Online participation took place mainly on the 'Zoom' online platform. The Roundtable was to allow for an open forum session where participants could get clarity after each presentation by the collaborating partners whilst taking note of key issues and recommendations. Upon close of the Roundtable, the presentations by the collaborating partners were sent to all participants. Also, feedback was sought from participants on the general organisation of the ERS-4.

1.2.4 'ERS'-4 Sponsors

The Ekklesia Roundtable Series 2021 was proudly sponsored by the Ministry of Finance - Ghana and other K.E.N. institutional and individual partners. Media partners included Citi 97.3fm, Peace Fm, Atinka Fm, Sweet Melodies and Oman FM among others.

1.2.5 'ERS'-4 Report Structure

The report of this Roundtable is structured as follows:

• A record of the conference proceedings (presentations and discussions)

- A summary of key agreements and issues raised by the conference (conclusions & recommendations)
- Annexes:
 - The programme outline
 - Profiles of resource persons
 - Publicity / Mobilization summary report
 - Participation report (summary and lists of participants)
 - Some photos from the event

Copy of the report, Speaker Presentations and Photos of the ERS-4 are accessible on the K.E.N. Website: www.kingdomequipnetwork.org

CONFERENCE REPORT 2.0

2.1 **CONFERENCE OPENING**

The Roundtable started at about 09:30am with an opening prayer by Apostle Samuel Doku; Chairman of the Council of Independent Churches- Ghana. In his welcome address, Rev. Dr. Emmanuel Kwabena Ansah, the Convener/Executive Director of Kingdom Equip Network stated that he was honoured and humbled at the turnout of church representatives, faith-based organisations, the media and friends; both in-person and online, and hoped that such distinguished participants would help make the deliberations fruitful. He alluded to the saying of St. Paul that the church is the pillar of truth and the light of the world; adding that it is therefore important for us to conform to law and order and help in the development and transformation of the community.

Rev. Dr. E. K. Ansah continued that we are the voice of God on earth and that our prophetic assignment as a church of God is to be together and save the world and to do all of this, we ourselves have to get our acts together. He stated that Kingdom Equip Network exists to promote guidance at every level of church governance and to assist churches collaborate as institutions guided by the doctrine of God. He referred to the first three 'ERS' conferences and thanked the distinguished speakers who patronized the series. He acknowledged the distinguished clergymen and other heads of churches present.

Rev. Dr. E. K. Ansah acknowledged the presence of the resource persons from the Ministries; Mr. Dela T. Ashiagbor, Mr. Daniel Atwere Nuer and Mrs. Jemima Mamaa Oware, the Moderator; Very Rev. Helena Opoku-Sarkodie and the Keynote Speaker; the Most Rev. Dr. Paul Kwabena Boafo. He appreciated the efforts of faith-based organisations and media houses represented and all participants for attending from several regions of Ghana, the United States of America, Denmark etc.

2.2 **KEYNOTE ADDRESS:** Most Rev. Dr. Paul Kwabena Boafo



Most Rev. Dr. Paul Kwabena Boafo gave thanks to the Almighty for the honour done him. He thanked organizers of the programme and acknowledged participants including those online and the media. In his speech, he drew the attention of participants to the fact that the issues at stake pertain to us all as people of God and that makes us a key embodiment of the nation. He said that often, Christians generally sit back and say that "government business does not concern us" and that we only pray and lead spiritually but we forget that we are spiritual as well as physical beings. He pointed out that it is important for us as the church to look holistically at the things entrusted to us and not be one sided and complacent.

Most Rev. Boafo stated that God created us in His own image and it is through the church that He engages the society. He added that laws are passed for our own good so Christians ought to show more concern and interest in national programmes, subscribe to laws and regulations and do what is good and right to inure to be benefit of all. He continued that, it is important for us to show interest in these Acts because some of us have businesses. He explained that some of these laws are what the Ekklesia Roundtable has brought to the fore and given us experts to guide deliberations so that participants would leave the meeting informed and equipped with our responsibilities. He prayed that participants would pay attention to the speeches, questions and responses and leave the programme equipped and focused on the implications of laws.

Finally, Most Rev. Paul Kwabena Boafo stated that we cannot feign ignorance of what the Act 992 has put forward for us as a nation. The God we serve is a God of order who instituted statutes for His people and they obeyed. He prayed participants would go through the deliberations and leave the programme rejoicing like the Ethiopian Eunuch who left Jerusalem reading the scriptures and went home rejoicing.

2.3 PRESENTATIONS BY COLLABORATING PARTNERS

Copy of the Speaker Presentations are accessible on the K.E.N. Website: www.kingdomequipnetwork.org

2.3.1 PRESENTATION I - 'NON-PROFIT ORGANISATIONS (NPO) BILL'

Mr. Dela T. Ashiagbor - Director, NPO Secretariat (Ministry of Gender, Children and Social Protection)



Mr. D. T. Ashiagbor presented an overview of the draft Non-Profit Organisation (NPO) Bill, 2021. He touched on the historical background of the development of the Bill, the NPO policy and directives and concluded on the National Consultation underway. Mr. Ashiagbor stated that NPOs are, among others, partners in national development and a valuable force to promote and consolidate democracy. Owing to this, NPOs require an institutional framework to perform and an enabling environment to operate and collaborate with government.

Mr. Dela Ashiagbor traced the historical background of the Bill from 1993; when the Government came out with a Non-Governmental Organisation (NGO) Bill that could not be implemented, through the years to October 2020 when Cabinet approved the NPO Policy (2020) leading to the establishment of the NPO Secretariat. The main objective of the policy, he said, is to create an enabling legal/institutional framework and deepen the democratic environment for NPOs to operate independently and contribute effectively to nation building. Mr. Ashiagbor explained that all entities; including associations, NGOs, faith-based and philanthropic organisations that are engaged in NPO activities as defined shall be required to comply with the provisions governing the activities of NPOs in Ghana.

On the NPO Bill 2021, Mr. Ashiagbor explained that the purpose is to provide for NPOs in the public interest for socio-economic development. The Bill establishes a Secretariat as a central authority responsible for the NPO sector. He further explained to participants the group of clauses in the bill, the object of the Secretariat, the establishment of committees for the Secretariat, the administration of the Secretariat and its key functions. He said the Secretariat shall also formulate policies necessary for the achievement of its object. Mr. Ashiagbor also touched on the appointment of the Chief executive, the nature and privileges of NPOs, abusive use of certificate of license and dispute resolution.

The establishment of an NPO fund was also discussed. The object of the fund he said, is to provide financial assistance to licensed NPOs and to ensure that the Secretariat can promote the interest of NPOs.

In conclusion, Mr. Ashiagbor stated that a national consultation on the Bill is underway. Inputs and recommendations will be submitted to the Attorney General and the National Technical Committee will then review the recommendations.

Thereafter, there will be validation for a final submission to Cabinet for consideration and back to Parliament for finalization.

➤ PRESENTATION I: Discussions, Contributions and Comments

Below are some issues participants sought clarification on and the responses:

"Please explain further how an NPO can make profit but only for the furtherance of the business...."

Profits should not be shared by members or directors; it should be ploughed back into the core function of the organisation.

➤ "How much is in the NPO fund and what is the qualification for application?"

The NPO fund is a proposal in the bill. If it is maintained after consultations, how to generate the funds too will also be spelt out in the bill. For now, it is only a proposal in the bill, yet to be accepted or rejected; not available.

"I see this presentation as something we must think about carefully. I feel we are at the crossroads in church regulation in this country and when we go back, we need to inform our heads of churches very well so they can decide whether they want to be part of this or not. How do we know that the inputs we make will be truly represented in the final decision taken? How would we know what informs the final decision of the technical committee?"

There is going to be a validation of the final review of the bill. It will be shared for groups to know if their inputs have reflected and the umbrella bodies will be invited to the validation to have a look at the final review of the document.

➤ "Since Churches cannot be NPOs, if a church wants to engage in a profitable venture does the church have to set up an affiliate company as an NPO?"

If church wants to work as a charity organisation, it has to establish an organisation attached to the church until churches resolve to be known as NPOs. At the moment churches are not NPOs, they work as charitable organisations.

> "If churches are not NPOs then what are they? Profit making organisations?"

Churches are not NPOs. All churches are supposed to be registered as Companies Limited by Guarantee (LBG) and an entity limited by guarantee is not necessarily an NPO. If a company wants to be an NPO it ought to set up another company and register it as such but churches are not NPOs. There are other organisations registered as LBGs - clubs, associations, foundations, those can be registered as Companies LBG at the NPO secretariat but churches are not NPOs.

"Christian Council takes care of all refugees in Ghana with funding from UNHCR. How do we separate the function of taking care of the refugees and remaining as the umbrella body for Christians?"

The Christian Council is not a Company Limited by Guarantee, nor a church and that is the difference.

2.3.2 PRESENTATION II: 'THE CHARITIES BILL - NEW TAX POLICIES AND WAIVERS'

Mr. Daniel Atwere Nuer – Head of Tax Policy Unit, Ministry of Finance

Mr. Daniel Atwere Nuer gave the background of the Charities Bill, tax concessions and exemptions, the need to fulfil our civic responsibilities and concluded on the importance of paying our taxes for government work to go on.

Tracing the background, he stated that government's collaboration with Faith-based Organisations (FBOs) was launched and an MoU was signed in December 2019 - with



relevant commitments outlined to support the activities of FBOs. Several discussions regarding taxation and exemptions led to an initiative to formulate a Charities Bill to address issues of taxation and other critical matters of regulation. Both the Charities Bill and existing draft NPO Bill contain general similarities with the exception of a few provisions.

On tax concessions and exemptions, Mr. Nuer explained that the Income Tax Act, 2015 (Act 896) provides for the imposition of income tax, and for related purposes. The imposition of the tax is payable for each year of assessment. Explaining the Income Tax provisions, he stated that Section 97 (4) of the Act specifies that "the income accruing to or derived by a charitable organisation is exempt from tax" but Section 97 (5) indicates that, the exemption, however, does not apply to the business income of the charitable organisation. He gave examples of incomes of a charitable organisation which are subject to tax and those that are exempt from tax.

Mr. Nuer stressed on the need to fulfil our civic responsibilities by paying our taxes, pointing out the importance of domestic revenue. He took the opportunity to explain how the "Ghana cares Obaatan pa" programme works and reminded participants on Revenue Challenges and Remedial Measures in place.

Furthermore, he gave the breakdown of the current number of taxpayers, explaining that for our population of approximately 30 million, the estimate of potential taxpayers is only 18 million and the number of individuals registered to pay taxes is less than 3 million (2million of whom are employees).

In conclusion, Mr. Nuer appealed to participants to encourage their church members to pay their taxes too so that government workers can be paid as they are serving God in what they do. He ended on a biblical quote from Romans 13:6 -7 (NLT) "... Give to everyone what you owe them: pay your taxes and government fees to those who collect them, and give respect and honour to those who are in authority."

PRESENTATION II: Discussions, Contributions and Comments

Below are some issues participants sought clarification on and the responses:

"Some churches are large and others are small. Must smaller start-up churches pay tax?"

The rule of thumbis that unless the law says that the income, earning, or gain that one receives is exempt, it is taxable.

➤ "Non-Governmental Organisations (NGOs)employ a lot of volunteers and we all know volunteers have a high turnover. Is there a law requiring volunteers to pay tax?"

If a volunteer receives some earnings or salary as an individual or entity, it is taxable unless the law says otherwise. Unless the law makes an exception that the income is exempt, it is taxable.

if an NGO receives laptops to benefit schools in the village and there is the issue of customs duty at the port, how will the organisation get the tax exemption at the port because the laptops are purely to benefit the schools. What will be the process to secure tax exemption?"

For educational institutions, the government-assisted ones are exempt because it is a shared responsibility system.

You showed the taxable items that churches are supposed to pay taxes on. For example, the sale of goods and disposal of assets. For the sale of goods can we have itemized examples to show the faith-based organisations? Some churches sell anointed water, oranges and even handkerchiefs, not to mention consultation fees all in the name of church service."

If a church earns some income, it is taxable unless it is offering or donation which the law says is not taxable. However, if the church sets up a bookshop for instance, the proceeds from that business is taxable. If it is harvest and people bring goods for sale it is an act of kindness and not taxable but the sale of holy water, consultation fees and gifts are taxable. Gifts are taxable because they fall under investment incomes. For individuals, there are graduated rates of taxes so some incomes up to a certain level in a year are not taxable and the rest are. There should be a distinction between the taxable and non-taxable incomes.

"The media should be educated on some of these issues so that they stop bordering the Christian Council with questions on sale of items for religious purposes."

The media will be educated on these issues and churches too will be enlightened on what they need to do.

> "Does the church automatically attain tax exemption status after receiving the license as NPO or does the church still have to apply? If a church has to apply, how long will it take to attain a tax exemption status?"

One does not attain a tax exemption status. Churches still apply for tax exemption at the secretariat. It is only a matter of applying and adding the relevant documents and the application will be forwarded to the Ministry of Finance so a church does not need to have its status approved before applying for tax exemption.

a) If a church runs a mission school and hospital, are they NPOs and do they have to pay taxes?

2.3.3 PRESENTATION III: 'THE COMPANIES ACT 2019, ACT 992'

Mrs. Jemima Mamaa Oware - The Registrar-General of Ghana

The presentation comprised an introduction to the functions of Registrar-General's Department (RDG), the types of companies the department deals with and the key introductions within the new Companies Act, 2019(Act 992). Mrs. Oware touched on the



Beneficial Ownership (BO) disclosure, how to keep a company's register and concluded on some key pointers for participants to take home.

On the functions of the RDG, Mrs. Oware explained that the Registrar-General's is a Department under the Office of the

Attorney-General and Ministry of Justice. It is the sole authorized institution with the responsibility for the initial registration and maintenance of Businesses/Companies/Professional Bodies' information, Administration of Estates, and the Registration of Marriages and Industrial Property Rights. With Five (5) offices in Ghana -Accra, Kumasi, Takoradi, Tamale and Sunyani, the department ensures efficient and effective administration of laws which govern business operations, provide customer friendly registration services and compile accurate and timely data for National Planning.

Touching on the new Companies Act 2019 (Act 992), the Registrar-General stated that the Act was passed on the 2nd May, 2019 and received Presidential assent on 2nd August, 2019. This Act replaces Act 179 which was passed in 1963 and used for over 56 years. She explained that the new Act is very forward-looking, introduces more robust laws on corporate governance and beneficial ownership and promotes ease of doing business.

The Registrar-General stated that churches are required to register as Companies Limited by Guarantee (LBG). Such companies are not for profit but for charitable purposes and their objects must not connote profit-related activities.

Mrs. Oware also touched on the key introductions in the new Companies Act, 2019 (Act 992) and said that the object clause is no more mandatory and by default therefore, since all churches or guaranteed companies cannot carry out profit-making objectives, there would be the need to file a Registered Constitution at the point of registration with a Form 3B. Mrs. Oware also stated that new suffixes have been introduced; there is improved corporate governance and professionalism and the age for applying for incorporation is no longer 21 but 18. Again, the Act makes provision for the disclosure of Beneficial Ownership (BO) of companies.

The Registrar-General also touched on other reforms at the department including linking up with the Ghana Revenue Authority through a software that generates a Tax Identification Number (TIN) and deployment of data to the Social Security and National Insurance Trust (SSNIT) with the completion of each registration to ensure social security payment for employees.

In conclusion, Mrs. Oware explained that the duties and rights of companies have been enhanced for the strengthening of corporate governance practices and to ease the processes of doing business in Ghana. She advised church leadership that it is obligatory to provide accurate data, update data on a timely basis, provide a valid email and phone contact and file all changes to the Company within 28 days. Also, companies must file Annual Returns and Financial Statements else face sanctions, adding that it is better to comply with the provisions of the Companies Act, 2019 (Act 992) than to fall prey to the law.

> PRESENTATION III: Discussions, Contributions and Comments

Below are some issues participants sought clarification on and the responses:

➤ "I heard that churches that are not registered cannot have weddings outside a registered premise. I know one can go to the Registrar-General's department to register the marriage and get the certification. Is there something wrong with having the celebration at an unregistered premise such as an event centre?"

Clearly this is allowed because it conforms to the requirement of an ordinance marriage where the premises are licensed, minister gazetted and the couple have a proper license. However, if this has not been done and the man of God married the couple in an event center, the marriage will be void. The fact that one has been ordained as a minister of religion does not make him a marriage officer. You need to have that license brought to the Registrar General for it to be sent to the Minister of Justice and gazetted by the Ghana Publishing Corporation as a marriage officer.

➤ "We received the notice that the process for gazetting Marriage officers has been changed. Marriage officers now have to undergo training at a fee of 50 Ghc before they are gazetted. However, getting the Registrar-General's office to train the ministers have been a problem. What can be done to make it easier to train marriage officers?"

For the training of ministers, I have taken on that complaint. I have definitely taken note of it and I will make sure that we rapidly ensure that these trainings are done and gazetted. The department should not be a stumbling block because without the marriage officers being gazetted there cannot be a valid marriage.

> "How can we assist churches in classrooms to organize proper marriages under the ordinance?"

If a premises or church is not licensed, the couple should come to the Registrar-General's Department for the officers who have the special license to come with the register to the premises to have the marriage done. That will make the marriage valid. The principal registrar of marriages can take the special license everywhere in Ghana to conduct the marriage ceremony. It is however not for free. That process costs 900 Ghc, 400 for the special license and 500 Ghc for conducting the marriage outside the Registrar-General's Department. Alternatively, people can simply come to the Department to sign the certificate for just 400 Ghc and have the marriage blessed at the church.

➤ "I'd like to know if the new companies Act 2019 allows churches to have board of trustees and does the board of trustees have to be registered separately from the church itself that has been registered?"

Some of the old churches were registered under the trusteeship Act but that is no more in operation and that is why churches have been asked to register as Companies Limited by Guarantee. The old churches that were registered under the trusteeship Act have been allowed to move on but now all churches are supposed to register as Companies Limited by Guarantee.

b) "If a ministry metamorphoses to other branches, do such branches also have to be

registered or can they still remain under the registration of the mother ministry? Does a mother church's registration cover the local branches? This refers to the issue of satellite churches and their branches. What is their status?"

Yes, the parent church has to register all its branches and the mother church then becomes the main subscriber. If the parent church does not register the branches the branch names can be used by another entity and the church cannot do anything about it.

- > "Which particular office in the Registrar General's Department do we submit the church constitution to?"
- c) "Who constitute members of a church who keep moving from one church to the other or the staff who work in the church?"

The church has to state the different categories of its members be it ordinary, associate, congregant etc. All those details have to be in the constitution. The church can have its own constitution but if you are registered under the LBG you should have a constitution that conforms to the law, and the law stipulates how the provisions of the constitution should be. For instance, from section 1-9 of the constitution you cannot change it but there are other portions that can be amended to suit the churches requirement. The constitution can conform to what is in the register but the church can amend its operations.

d) "You talked about companies limited by guarantee and said that when they are going to sign there should be a secretary and two directors and you also mentioned the board. My question is what is the difference between the board and those who go to sign as board of trustees? Are these the same people who will be board of trustees for life? Or can the directors select an independent board? I ask because many organisations do not have an idea about this board system and so we have people who signed at the initiation of the company remaining board of directors for life and I think that can be a problem."

Board of directors are the ones who manage the affairs of the church, they carry out the vision of the subscribers or members of the church. The subscribers in a company are the shareholders but for a church they are not shareholders, they are subscribers. They put themselves forward to be members of the church. They are governed by a constitution which shows how those members should become members or be removed. It is that group of members who appoints the directors to govern the church. The number can be a minimum of 2 and it depends on how many members would like to appoint. Some of the members can also be directors but it is good for the members to stay back and appoint the directors to run the organisation or church.

e) "Who qualifies to be the Beneficial Owner (BO) in the company limited by guarantee system? Are there any guidelines or restrictions?"

The BO is the ultimate owner or the one who has the controlling interest in the company. With churches, unlike companies limited by shares, it is not monetary. The BO is the one who appoints. For instance, the minister of the church or the head or board members; that person who has the controlling power to appoint or the founder. It should be the one who has the ultimate responsibility of that church. However, if nobody has that control in the church then the names of all the subscribers are submitted as the BOs.

f) "Does the BO system really work?"

Yes. The aim is to have some form of transparency. The law stipulates that those really behind the organisation must be known. The BO has to be disclosed.

For churches, we do not talk about ownership so in completing the forms, we use the board. The names of the six or seven members of the board must be declared. The Reverend Minister cannot be on the board because he/she earns salary.

g) "What is the meaning of a "Company limited by Guarantee?"

For a company limited by guarantee, the subscribers or members of that company guarantee that should that company decide to wind up, the members would pay a minimum amount for the liquidation of the company and the object of that company should be non-profit. That is why it clashes with the NPO. You cannot be LBG and be profit making.

- h) "There should be a second look at the acronym LBG as it has taken a different meaning. Can we not simply use' CG', where 'C' refers to Company and 'G' refers Guarantee?"
- "We do not like LBG added to our names. Why can't the authorities simply accept NFP (not for profit)?"
- j) "If a subscriber of a company limited by guarantee wants out what is the procedure to follow?"

A Company Limited by Guarantee cannot just take a subscriber's name off the list. A resolution has to be passed to remove that subscriber. It has to be done in accordance with the dictates of the constitution of the company or church. The church will then send the information to the Registrar General's Department for the subscriber's name to be taken off the register.

k) "How does one acquire the Tax Identification Number (TIN)?"

When a church completes the registration forms, the TIN of the subscribers will be picked by the Registrar-General's Department's system and linked to the Ghana Revenue Authority's system to generate the TIN for the church.

3.0 CONFERENCE OUTCOME

3.1 CONCLUSIONS

- i. A national consultation on the proposed NPO bill, 2021 is underway. Inputs and recommendations will be submitted to the Attorney General, the National Technical Committee will then review the recommendations, after which there will be validation for a final submission to Cabinet for consideration and back to Parliament for finalization.
- ii. A look at the breakdown of numbers of the Taxpayers in Ghanais not encouraging given the population of approximately 30 million, the estimated potential taxpayers of 18 million and the number of individuals registered to pay taxes of less than 3 million. The collaboration between religious bodies and government should be a wind of opportunity to get the churches to help in tax education. The church can effectively play that towards widening the tax net because we cannot develop as a nation with these numbers. Participants were encouraged to pay their taxes.
- iii. The New Companies Act 2019 is very forward-looking, introduces more robust laws on corporate governance and beneficial ownership and, promotes ease of doing business. Again, the duties and rights of companies have been enhanced for the strengthening of corporate governance practices and to further ease the processes of doing business in Ghana. Church leadership were advised that it is obligatory to provide accurate data, update data on a timely basis, provide a valid email and phone contact and file all changes to the Company within 28 days. Also, companies must file Annual Returns and Financial Statements else face sanctions.
- iv. For the suffix LBG to be changed, it has to go through parliamentary proceedings. CLG (Company Limited by Guarantee) can be considered, but NFP (Not for Profit) as suggested by some participants cannot be used because not all companies are Not-For-Profit.
 - In doing a name change, all subscribers will have to come together to pass a special resolution to effect the change. All churches are to comply with the directives.

v. The Registrar General's Department will be decoupled. It shall become Office of the Registrar of Companies and Office of the Registrar General. The Office of the Registrar of Companies will focus on business only in order to provide better services. The Registrar General will oversee industrial property rights, estates and marriages. When the board is sworn in, services will begin. The offices will operate from its current premises until new offices are put up.

3.2 RECOMMENDATIONS

Participants welcomed the following recommendations:

a) Churches can set up NPOs

Churches are not NPOs. All churches are supposed to be registered as Companies Limited by Guarantee (LBG) and an entity limited by guarantee is not necessarily an NPO. If a company wants to be an NPO it ought to set up another company and register it as such.

b) Tax Exemptions

The Income Tax Act, 2015 specifies that the income accruing to or derived by a charitable organisation is exempt from tax. This exemption however does not apply to the business income of charitable organisations. Churches can apply for tax exemption at the secretariat. It is only a matter of applying and adding the relevant documents and the application will be forwarded to the Ministry of Finance.

c) Re-Registration of companies without TIN

The Government is encouraging everyone to have a unique TIN; being the National Identification Authority number. Companies that were registered before 2011 when the systems were not synced do not have the Tax Identification Number (TIN). They have to go through re-registration. This means that if a company was registered before 2011 and has not been filing its annual returns as well, it is sitting on a time bomb.

d) Updating of company details

Over two thousand (2,000) churches registered since 2011 have failed to update their details. These names are due to be stricken off the Register and have been posted on the RGD website, www.rgd.gov.gh. One thousand (1,000) of these names would be de-activated after

having been called up to rectify their standing yet failing to do so unless the information on current subscribers or directors are updated.

e) Filing of Annual returns

A lot of churches are not in good standing because they have failed to file their annual returns. Several of them will go off the register by the end of March 2022. Annual returns can now be filed online.

f) Declaration of Beneficial Ownership

All businesses are to declare their Beneficial Owners before 31st December, 2021. The documents can be found at the website. Participants are advised to use their NIA cards in completing the forms.

g) Mandatory change of names

Every existing company must change its name and mandatorily adopt a Constitution by Special Resolution in accordance with Act 992. All churches must therefore pass a resolution to amend their names to end with Limited by Guarantee or LBG. This should be done latest by June, 2022.

h) Succession Planning

All churches are to put in place succession plans which will specify the mode of succession in the church. Succession planning will help in identifying and developing internal people with the potential to fill key leadership positions. Failure to do this can lead to risks relating to the quality of services and management of resources.

i) Change of Auditors

All churches are to change their auditors after every six (6) years. Ensuring auditor independence is as important as ensuring that revenues and expenses are properly reported. If the auditor's independence is impaired, the company has not satisfied the requirement to file financial statements audited by an independent body.

3.3 CLOSING

In closing the programme, the Most Rev. Dr. Paul Kwabena Boafo commended the organisers; Kingdom Equip Network for a good job done, from the caliber of the resource

persons assembled, to the organisation of the whole event. He thanked the experts for educating participants on the laws and giving them food for thought. He further agreed with the resource persons that these laws are not new to us and it is about time churches made their inputs to make them work. Most Rev. Dr. Paul Kwabena Boafo stated that if churches have run into trouble with the taxes, the speakers have shown us what the waivers are and how to qualify for the exemptions.

On the change of names and addition of 'Limited by Guarantee' (LBG), he advised churches to find their way to Parliament to seek for any alteration they so desire. Most Rev. Dr. Kwabena Boafo stated that on the whole, the programme has been most educative. He assured participants that Kingdom Equip Network is ever prepared to be with churches at the point of their need so that the church can become a major stakeholder in the development of the country.

He added his voice to the importance of paying taxes as it is even in the scriptures, adding that, if we could all be committed to this duty it will inure to the benefit of the nation and we would not even have to borrow as a country.

The host - Rev. Dr. Emmanuel Kwabena Ansah thanked all participants including; the representatives of churches, FBOs and the Media for the massive participation and support to the efforts of Kingdom Equip Network in bringing these important issues to the fore.

The closing prayer was said by Rev. Dr. Oppong Adu Gyamfi; the Board Chairman of Kingdom Equip Network and the benediction was given by the Most Rev. Dr. Paul Kwabena Boafo.

4.0 ANNEXES

4.1 ANNEX A: CONFERENCE PROGRAMME

KINGDOM EQUIP NETWORK | EKKLESIA ROUNDTABLE SERIES-4 | 11TH NOV. 2021 | 9:00AM – 12:00PM GMT | AT THE ACCRA RIDGE CURCH

• Arrival/Registration

Opening Session

- Opening Prayer
- Welcome Address / About K.E.N./ ERS-4
- Introduction of Guests / Guest of Honour
- Introduction of Speakers

Part 1: Presentations by Collaborating Partners

- (i) The Companies Act 2019 The Registrar General's Dept.
- (ii) New Tax Policies and Waivers The Ministry of Finance (iii) Charities Bill Ministry of Gender, Children and Social Protection

Interlude

Part II: Discussions - Q&A Session

Part III: Brief Solidarity Messages from Stakeholders

Closing Session

- Summary/Action Commitment
- Closing Remarks / Acknowledgments
- Announcements
- Benediction
- Photos/ Refreshment

4.2 ANNEX B: PROFILE OF RESOURCE PERSONS

4.2.1 Moderator

Very Rev. Helena Opoku-Sarkodie is a Superintendent Minister of the Methodist Church Ghana. She was commissioned into the ordained ministry in 1990 and is currently the resident minister of the Tema Joint Church. She has also served as the Head of Religious Broadcasts at the Ghana Broadcasting Corporation (GBC), Accra. Very Rev. Opoku-Sarkodie is a passionate Christian educator and preacher of the gospel.

4.2.2 Keynote Speaker (abridged)

The Most Rev. Dr. Paul Kwabena Boafo is a Ghanaian theologian, author, minister and currently the Fifth (5th) Presiding Bishop of the Methodist Church Ghana. He previously served as the Administrative Bishop of the Church.

He was commissioned as a Methodist minister in 1986 and ordained in 1989. He holds a first degree in the study of Religions with Philosophy from the University of Ghana and a PhD in Wesleyan studies from Queen's University, Belfast, United Kingdom.

From the year 2000 to date, the Most Rev. Dr. Paul Kwabena Boafo has been teaching in many institutions and programmes. These include; Trinity Theological Seminary, Legon (adjunct lecturer in Wesleyan Studies), Methodist University College, Dansoman (adjunct lecturer in Christian Ethics, Professional Ethics, and Wesleyan Studies), Freeman Centre for Leadership and Development (facilitator for Evangelist Training) and Kwame Nkrumah University of Science and Technology (KNUST - Senior Lecturer in Historical Theology and Professional Ethics in the Department of Religious Studies).

He has also served either as chairman, secretary or member of a number of committees in the Church and at the KNUST.

4.2.3 Speaker I: Mr. Dela T. Ashiagbor, Ministry of Gender, Children and Social Protection

Mr. Dela T. Ashiagbor is a senior civil servant and a clinical social worker. He is currently the Director of the Non–Profit Organisation Secretariat (NPOs- MoGCSP) which regulates the operations of the Non–Profit Organisation (NPO) sector. Prior to that role, Mr. Ashiagbor was the Deputy Director of Programme Development, Department of Social Welfare (DSW).

He holds a Certificate from the School of Social Work and a Diploma in Social Administration, Bachelor of Arts and Master of Philosophy in Social Work from the University of Ghana. He also holds a Post-Graduate Certificate in Psychotherapy from the Tavistock and Portman Health Insurance Trust, London, UK. He is a member of many professional organisations including the Ghana Social Workers Association, Global Social Workers, Network of Professional Social Workers and a member of the National Technical

Committee on Non-Profit Organisations Legal Framework of Ghana. He has a passion for Non-Profit Organisation work and philanthropy development with particular emphasis on NPO funding, NPO sustainability and NPO Law.

4.2.4 Speaker II: Mr. Daniel Atwere Nuer – Ministry of Finance

Daniel is a career public servant with a little over 33 years of experience in tax administration and tax policy and currently the Head of the Tax Policy Unit (TPU) at the Ministry of Finance, Ghana.

Prior to this, he worked as the Monitoring and Evaluation Manager with the Ghana Revenue Authority (GRA), in the operations department of the then IRS, and in the RPM Departments of the RAGB and GRA. He has also worked with several different teams in providing policy inputs for national budgets and monitoring the implementation of those policies; preparation of supporting legislation for tax policies and revenue measures in annual budgets and the review of Ghana's tax laws as part of the integration and modernisation of the Revenue Agencies. He has worked as a tax expert on IT projects in both Ghana and the Gambia. He was part of the Project Team responsible for setting up the GRA, development of the 1st and 2nd Strategic Plans and setting up the Petroleum Unit of the GRA. At the TPU, aside of supervising work at the Unit he assists in policy reform, analysis and review.

He holds an M.Phil. Taxation from the University of Pretoria, is a Fellow of the Chartered Institute of Taxation (Ghana) and is a Tax Administration Diagnostic Assessment Tool (TADAT) Trained Assessor. He fellowships with the Osu Ringway Branch of the Catch the Anointing Centre (CTAC) of the United Denominations Originating from Lighthouse Group of Churches (UD-OGLC).

4.2.5 Speaker III: Mrs. Jemima Mamaa Oware, Registrar-General

Mrs. Jemima Mamaa Oware was called to the Bar in October 1984 and began her career in 1985 as a Legal Assistant with the Sackandah Chambers. She went on to serve as an Assistant State Attorney with the Ministry of Justice and Attorney-Generals' Department (MOJAD)- Prosecution Division in 1987. She was later posted to the Registrar-General's Department (RGD) in 1994 as a Senior State Attorney and rose through the ranks of the

Service to become the Acting Registrar-General since 2015 and the substantive Registrar-General from the 27th of July, 2017 to date.

In her capacity as the Registrar-General, Mrs. Oware has successfully introduced reforms including the online portal, eCertificates, digitization of Companies records and, automation of the Regional Offices. All of these have reduced the turnaround time in the registration of businesses and enhanced the image of the Department to create a congenial atmosphere for its numerous clients. Significantly, together with a Committee of Experts, she was able to see through the passage of the Companies Bill into an Act; now the Companies Act- 2019 (Act 992) which replaces a piece of legislation which had not been reviewed since 1963 but whose implementation is bringing about innovative transformation in the way of doing business for Ghana.

She holds a Bachelor of Arts (B.A) degree from the University of Ghana in 1979 and a Barrister - At – Law degree from the Ghana School of Law. She is also a Commissioner of the Securities and Exchange Commission, a member of the Ghana Bar Association as well as the Federation of International Women Lawyers Association (FIDA), Ghana. She is married with five children and two grand-daughters.

4.3 ANNEX C: ERS-4 PUBLICITY & MOBILIZATION SUMMARY REPORT

- Mobilization began by utilising the K.E.N. existing database. These are contacts from the past K.E.N. events (i.e., 'ERS's' and 'Equipping the Church Series') which comprised of among others, 317 persons from 123 churches. These contacts were sent WhatsApp invitation messages and emails.
- Some physical visits /invitations were made to the Umbrella groups, Para-church, state and civil society organisations on the K.E.N. database. Publicity also went on the platforms of some Umbrella groups who are K.E.N. partners to invite members on their networks.
- There were live presenter mentions of the ERS-4 on radio stations including Oman FM, Joy FM, Sunny FM among others.
- Radio interviews were conducted on Citi FM and Sweet melodies.

- Pre-publicity articles were published by Citinews.com, Peacefm online, Myjoyonline and Ghanaweb.
- A half page, full colour advert was also published in the Daily Graphic.
- Publicity for the event also took place on the K.E.N. website and Facebook site.
- Sixteen (16) media houses participated on the event day
- Post event publicity was published on Ghanaweb, Peacefmonline, Myjoyonline and Citinews.com. among others.

4.3.1 PRE- & POST- PUBLICITY NEWS LINKS

PRE-PUBLICITY

1. Atinkaonline.com

Link: https://atinkaonline.com/religious-bodies-stakeholders-to-discuss-implicationsof-companies-act-2019-and-charities-bill/

2. Ghanaweb.com

Link: https://www.ghanaweb.com/GhanaHomePage/NewsArchive/Religious-bodiesgovernment-stakeholders-to-hold-roundtable-discussion-on-Companies-act-and-Charities-Bill-1392790/

3. Myjoyonline.com

Link: https://www.myjoyonline.com/religious-bodies-government-to-discuss-thecompanies-act-2019-and-the-charities-bill-in-november/

4. Ghanavisions.com

Link: https://www.ghanavisions.com/2021/11/03/religious-bodies-government-todiscuss-the-companies-act-2019-and-the-charities-bill-in-november/

5. Twnews.co.uk

Link: https://twnews.co.uk/gh-news/religious-bodies-government-stakeholders-tohold-roundtable-discussion-on-companies-act-and-charities-bill

6. Tvnewsgh.com

Link: https://www.tvnewsgh.com/the-church-is-part-of-the-state-dr-ansah-oncompanies-act-2019-and-charities-bill/

7. Modernghana.com

Link: https://www.modernghana.com/news/1116043/exclusive-audio-the-church-ispart-of-the-state.html

8. Peacefmonline.com

Link:

https://www.peacefmonline.com/pages/local/religion/202111/455221.php?storyid=10 0&

POST PUBLICITY

1. Citinewsroom.com

Link: https://citinewsroom.com/2021/11/2021-k-e-n-ekklesia-roundtable-sensitiseschurches-on-companies-act-npo-bill/

2. Peacefmonline.com

http://peacefmonline.com/pages/local/religion/202111/456306.php

3. Atinkaonline.com

https://atinkaonline.com/auditor-general-addresses-religious-and-faith-leaders-onextensive-issues-at-ers4/

4. Ghanaweb.com

https://mobile.ghanaweb.com/GhanaHomePage/regional/Auditor-General-addressesreligious-and-faith-leaders-on-extensive-issues-at-ERS4-1407928

5. Newsghana.com

https://newsghana.com.gh/auditor-general-addresses-religious-and-faith-leaders-onextensive-issues-at-ers4/

6. 233prime.com

https://233prime.com/auditor-general-addresses-religious-and-faith-leaders-onextensive-issues-at-ers4/

7. Amaghanaonline.com

https://amaghanaonline.com/2021/11/24/auditor-general-addresses-religious-andfaith-leaders-on-extensive-issues-at-ers4/

8. Modernghana.com

https://www.modernghana.com/news/1120844/registrar-general-school-religious-andfaith-based.html

ANNEX D: ERS-4 PARTICIPATION REPORT 4.4

The Conference was open to in-person and online participation. Online participation was mainly on the 'Zoom' online platform. Additionally, ERS-4 was broadcast live via the K.E.N. Facebook site and YouTube channel. There were also live Twitter updates/engagements as the event was ongoing.

ERS-4 attracted over 200 participants. In all, there were 222 participants on register i.e. both in-person and online ('Zoom' only). Note however that for the online 'Zoom' participation, some were singular devices broadcasting for the viewership of church groups(including the Qodesh Family Church, Anagkazo Assemblies and Machaneh Church International). Also, as mentioned earlier, some viewership was on the K.E.N. Facebook site and YouTube Channel. Hence, the actual participation numbers are more than on register.

Participation represents 148 organisations i.e. representatives of key State and Para-State Institutions, leaders and representatives of some Church Umbrella Groups, Para-Church and Civil Society Groups, and the Media. participation Table 1 below is a summary breakdown of participation:

Table 1: Breakdown of ERS-4 Participation by Organisations Category and Representatives (In-Person/Online- 'Zoom' only)

	ORGANISATIONS		REPRESENTATIO			
CATEGORY	TOTALS: ORGANISATION CATEGORY REPRESENTED	IN- PERSO N	ONLIN E	N BREAKDOWN PER ORGANISATION CATEGORY (TOTAL)	IN- PERSO N	ONLIN E
UMBRELLA GROUP	9	8	1	22	21	1
PARA-CHURCH GROUP	11	4	7	25	7	18
STATE/CIVIL SOCIETY	2	2	0	2	2	0
OTHERS (Professionals, businesses, etc)	30	3	27	32	3	29
CHURCHES	80	48	32	123	68	55
MEDIA	16	15	1	18	17	1
TOTAL	148	80	68	222	118	104

Other Online Participation breakdown:

- K.E.N. Facebook engagements: 24 persons
- K.E.N. YouTube viewership: 185 persons
- Twitter engagements:

Potential Impacts	7,687,431
Potential reach	1,247,188
Total contributors	125
Tweets per contributor	4
Followers per contributor	9,977.5

4.4.1 LIST OF IN-PERSON PARTICIPATION

Table 2: List of ERS-4 In-person participation

UMB	RELLA	GROUP: 8 (21 PEOPLE)		
NO.	ORG. NO.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
1	1	Christian Council of Ghana (1)	Mr. Ntiamoah	Oheneba-Kofi
2			Rev. Laryea	Emmanuel Amartey
3			Prophetess Adjetey	Emelia
4			Rev. Akrong	Albert Anum
5	2	Council of African Instituted	Obadjen	Gabriel
6	2	Churches(8)	Rev Quartey	Naomi
7			Rev Okpoti	Isaac Nii Konney
8			Gashong	Rose
9			Bishop Borkumah	Sylvester
10	3	Council of Independent Churches (1)	Apos. Doku	Samuel Teye
11	4	Ghana Charismatic Bishops	Bishop Addy	Eddy
12	4	Conference (2)	Bishop Asomani	David
13	5	Ghana Pentecostal & Charismatic Council (1)	Asigri	Ernest
14	6	National Association of	Rev. Dr. Adu-Gyamfi	Oppong
15		Charismatic Christian Churches (2)	Rev Adams	Bernard Mensah
16	7	National Catholic Secretariat (1)	Johnson	Dinah
17			Apos. Fynn	Kennedy
18			Apos. Oppong	Rosemary
19	8	National Clergy Association of Ghana (5)	Prophet Dogbatse	Daniel
20			Prophet Ofori	Israel Daniel
21			Apos. Asiedu	George Ofoe

PAR	A-CHUI	RCH: 4 (7 PEOPLE)		
	ORG.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
22	1	Excellent Youth Outreach	Mr. Oteng - Yeboah	Kwesi
23	_	GHAFES	Mensah-Newton	Isaac
24	2	GHAFES	Obeng	Bright Aboagye
25	3	Ghana Youth for Christ	Mensah	Jackson
26			Adelaye	Femi
27	4	Institute of Christian Impact	Abayie	Sandra
28			Kpendo	Dela
			T	T
STA	1	L SOCIETY: 2 (2 PEOPLE)		
	ORG. NO.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
29	1	Ministry of Finance	Josiah-Aryeh	Veronica N.O.
30	2	Ghana Integrity Initiative	Okai	Michael
PRO PEO		NAL INSTITUTION: 3 (3		
	ORG. NO.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
31	1	International Cocoa Initiative	Miss Sackey	Miriam
32	2	C.A.	Adu-Gyamfi	Charisma
33	3	Harry Richardson Consult	Richardson	Harold
			T	T
CHU		: 48 (68 PEOPLE)		
	ORG. NO.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
34	1	Abiding Faith Church	Addo	Richard
35	2	African Methodist Episcopal Zion Church	Mr. Doe	Justice Yao Nutifafa
36	3	Beauty of Christ	Rev. Sam	Isaac
37	4	Berea Academy	Amanor	Jones
38			Deacon Mr. Wuver	Alfred Mawusimey
39	5	Colvery Pontist Church	Rev. Narterh	Francis
40		Calvary Baptist Church	Adjei	Davis
41			Mr. Antonio	Peter
42		Charismatic Evangelistic Ministry	Apostle Adu-Ofoe	Gideon
43	6	Charismane Evangensue Ministry	Ps. Sogbodjo	David Otu
44	7	Charismatic Lifeway Ministry	Rev. Agbotor	Daniel

45			Rev. Aikins	Jacob
46	8	Christ Castle Church	Adjoka	Michael Asare
47	9	Christ Citadel International Church	Rev. Abbey	George
48	10	Christ Independent Church	Apostle Odonkor	Evans
49	11	Christ Is the Same Ministries	Mr. Vorsah	Gershon
50	12	Christ Movement Ministries International	Rev. Quaye	Elijah
51	13	Christian Church	Pastor Asare	Albert
52	14	Church of Christ	Osei-Kumi	Edwin
53			Mrs. Quartey	Cecilia
54	15	Covenant Family Community Church	Rev Bimpong	Kwaku Osei
55		Charen	Adomako	Grace Enyonam
56	16	Deeper Life Church	Smith	Bartels
57	17	Destiny Restoration International	Rev. Aquainas	John
58	17	Mins.	Mrs. Aquinas	Нарру
59	18	Divine Grace Prayer Centre	Rev. Kissi	Mary
60			Boja	Gideon
61		Embassy of Love Mins.	Armah	Mary
62	19		Tekpor	Patience
63			Awinu	Seth
64			Blaboe	Redeemer
65	20	Faith and Hope Chapel	Rev.Odametey	Benjamin
66	20	International	Rev.Lamptey	Enoch
67	21	Faith Encounter International Ministry	Pastor Arku-Neldon	Patrick
68	22	First Love Church	Asamoah	Zoe-Freda
69	22	That Love Church	Baayeh	Adwoa
70	23	Future Christ Builders	Rev. Mills	Thomas A.
71	24	Homest Changl International	Nkansah	Samuel
72	24	Harvest Chapel International	Ansah	Ebenezer
73	25	Hope Agape Ministries/ Apex Law Consult	Mrs. Appiah-Adu	Nana Kegya
74	26	International Central Gospel Church	Bunyan	Elsie
75	27	International Palace Church	Amornortey	Emmanuel
76	28	Jehovah loves ministry international	Kwao	Theodora
77	29	Kharisma International Worship Centre	Rev. Osei	Mary Dufie
78	30	King of Glory Pentecostal Church	Rev. Anim	Charles
79	31	Life Word	Agbotoh	Mary

80			Tata	Elson Philip
81	32	Miracle Chapel of Christ	Apostle Adofo	Patrick
82	33	Mountain Missions	Ps Quist	Kingsley
83	34	Redeemer's Evangelical Power Sanctuary Int.	Dorm	Joe Alfred
84	35	Redeemer's Praise Ministry	Rev Boadu Marfo	Samuel
85	36	Restoration Charismatic Evangelical Church	Lamptey	Elliot Nii-Lante
86	37	Ridge Church	Larbi	William Amoah
87	37	Ridge Church	Dodoo	Francis
88	20	Carina of Life Chanal	Pas. Turkson	Benjamin
89	38	Spring of Life Chapel	Adjei	Mayfair
90			Nartey	Aileen Norkor
91	39	Tema Joint Church	Holman	Sonia
92			Mr. Amlalo	Augustus Lomotey
93	40	Tesano Baptist Church	Neils-Palme	Kenneth
94	41	The Methodist Church	Affum	George Kofi
95	42	The Mirsah Family Church Int.	Rev Johnson.	Larry.
96	43	The Restored Family Chapel Int.	Rev. Dr. Yeboah	Alex Obiri
97	44	UniChrist Chapel	Apostle Appiah-Kubi	George
98	45	Unity Ambassadors of God Ministry	Bishop Gomado	Daniel
99	46	Universal Believers Ministry	Apost. Owusu	Jeremiah Kwasi
100	47	Word of Life Christian Centre	Rev. Narh	Paul
101	48	Words of Truth Covenant Family	Rev. Arthur	Evans E.
MED)IA: 15 (17 PEOPLE)	1	
1,222	ORG.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
102	1	Oman Fm	Ofosu	Stephen
103	2	Citinewsroom.com	Bessa	Delali Adogla
104	3	Peace FM	Asamoah	Prince Baffour
105		Atinka Fm	Twum	Derrick
106	4	Atinka Tv	Maduga	Ebenezer
107	5	Newstrust online	Danso	Kwasi
108	6	BX Tv	Serwaa	Maame
109	7	Trace News	Tagoe	Kelvin
110		D 1 5	Barimah	Yavu
111	8	Rock Tv	Manu	Kofi
112	9	Choice News	Cobbina	Nana Yaw

113	10	GBC	Numekevor	Vivian
				Patrick
114	11	Mercury Fm	Obeng	
115	12	Hope fm and Tv	Sarfo	Adwoa
116	13	Green Tv/Fm	Narh	Noach
117	14	Success fm/Tv	Tetteh	Stephen
118	15	Different Newspaper	Ojunu	Joseph
				T
		/EVENT ASSISTANTS (8)		
NO.	CAT. NO.	ROLE	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
119		Protocol (Clean-n-Beyond)	Woname	Thywill
120		Protocol (Clean-n-Beyond)	Baako	Gotlieb
121	1	Protocol (Clean-n-Beyond)	Baako	Akuyo Christiana
122		Protocol (Clean-n-Beyond)	Apreku	Kingsley Kojo
123		Protocol (Clean-n-Beyond)	Tetteh	Vanessa
124		Event Assistant (K.E.N.)	Odei	Juanita Appiah
125	2	Event Assistant (K.E.N.)	Njibiche	Melinda
126		Event Assistant (K.E.N.)	Amankwah	Mary
FAC	ILITAT	ORS (11)		
NO.	CAT. NO.	ROLE	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
127	1	Convener / K.E.N.	Rev. Dr. Ansah	Emmanuel
128	2	Board Chair / K.E.N.	Rev. Dr. Adu-Gyamfi	Oppong
129	3	K.E.N. Organizing Team	Mrs. Ackah	Susan
130	4	K.E.N. Organizing Team	Anang	Benjamin
131	5	Facilitator K.E.N.	Mrs. Konadu	Mercy Osei-
132	6	Rapporteur	Obese-Jecty	Stella
133	7	ARC I.T. Assistant	Quist-Therson	Nii Okwei
134	8	I.T. /Technical- K.E.N. Organizing Team	Adamah	Walter E.
135	9	I.T./ Online Zoom team	Nartey	Benedicta
136	10	I.T./ YouTube/Facebook	Kpor	Cyril
137	11	Media/ Publicity K.E.N. Organizing Team	Ugoh	Emmanuel Oscar

4.4.2 LIST OF ONLINE PARTICIPATION ('ZOOM')

Table 3: List of ERS-4 Online participation (Zoom)

UMBRE	LLA GR	ROUPS: 1 Group (1 PERSON)		
TOTAL NO.	ORG.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
1	1	Council for African Instituted Churches	Rev. Dr. Akogyeram	Humphrey
PARA-C	HURCH	I: 7 Groups (18 PEOPLE)		
	ORG.	ORGANISATION	TITLE &	FIRST NAME
	NO.		SURNAME	(OTHER NAMES)
2	1	GHAFES	Frempong	Isaac
3	2	Chara Faranalian Camaina	Kors-Mensah	Ronald Eyram
4	2	Ghana Evangelism Committee	Swanzy	Abraham
5	3	Ghana Youth for Christ	Mensah	Jackson
6			Asuman	Angela Ampomah
7	4	Great Commission Movement of Ghana	Fomevor	Clemence
8		Shana	Kofie	Gordon
9	5	International Christian Leadership Institute	Egyir-Croffet	John
10			Agyeman- Bannerman	Carla
11			Frempong	Sandra
12			Okai	Alberta Naa Ode
13	6	6 Nii Okai Ministries	Okai	Ernest Nii – Okai
14				Torto
15			Armah-Mensah	Francis
16			Offei	Eunice Agyeibea
17			Asiedu	Morgan
18	7	Scripture Union, Ghana	Arthur	Debora Gifty
19			Woode	Comfort
OTHER:	S (Profes	ssionals, Businesses, individuals etc.): 27 (29 PEOPLE)	
	ORG.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)
20	1	Advanced Diploma in Marriage and Family Studies	Abbrey	James Kofi
21	2	Ambas Consult Ltd.	Sakyi	Eric
22	3	Bol	Boateng	Solomon
23	4	Christophany Bible College and Seminary	Abakah	Rev. Dr. Joseph

24	5	CYARA Rest Haven	Adeleye	Affy
25	6	E-blue	Eduah	Esi
26	7	Enoch Associates	Amoako	Freda
27	8	Floramaria Services	Apodei	Ramsey
28	9	Ghandour	Kwao	Kate
29	10	GIA	Lamptey Mills	Godfred
30	11	International Needs Ghana		cromwell. Awadey
31	12	Kaiptc	Yeboah	Stephen
32	13	MercLaw Associates Private legal practice	Baddoo	Rachel
33	14	P2V Consulting Ltd	Kanbonnabah	Pascal
34	15	RDE International	Hooper	Saviour Oforiwaa
35	16	Religious Organisation	Otchere	Zahra
36	17	SAS	Hammond	Theodora
37	18	School	Gormey	Derby
38	19	Self	Darko	David
39	20	Selsen Consult	Goka	Emmanuel
40	21	Senet Corporate Solicitors	Amewudah	Efua
41	22	SIC Life Company Limited	Dodd-Gyan	Josephine
42			Quansah	Annabel
43	23	St. Adelaide Schools	Dickson	Pamela Akyaa
44			Nsowah	Lillian
45	24	Tabitha, Ghana	Edwin	Osei-Kumi
46	25	The Navigators of Ghana	Kotir	Clara
47	26	Universal Business Network (UBN)	Nadutey	Victor
48	27	University of Health & Allied Sciences	Prof. Ansah	Evelyn
CHURCI	HES: 32	(55 PEOPLE)		
	ORG.	ORGANISATION	TITLE &	FIRST NAME
	NO.		SURNAME	(OTHER NAMES)
49	1	Beauty of Christ's Ministries	Sam	Isaac
50			Asamoah-Afriyie	Abena
51			Hilfa	Vulley
52	2	Calvary Baptist Church	Gborfu	Theodore Mawuenyega
53			Nunoo	Josephine
54			Dodoo	Cecil
55	3	Christ Castle International	Asare Adjoka	Michael
56	4	Christ Culture Ministries	Tetteh Hans	Isaiah

57	5	Christ Independent Chapel	Evans	Odonkor
58	6	Christian Church	Asare	Albert
59			Andoh	Albert
60	7	Church	Asamoah	Kingsford
61			Agyemang	Isaac Newthings
62	8	Church Unlimited	Stevens	Godsarm
63	9	Deeper Life Bible Church	Don-Peters	Pastor Adu Amoakohene
64	10	Essentials of Christ Mission	Tandoh	Samuel Edwin
65	11	Faith Encounter International Ministries	Brew	Thomas
66		Foursquare Gospel Church, Ghana	Amankwah	Charles
67	12		Baddoo	Eben
68			Sey	Francis
69	13	Full Gospel Church International	Amartey	Solomon
70			Owusu-Adjei	Jones
71	14	Global Revival Ministries	Awuku Attuah	Samuel
72		Holistic Gospel Church International	Achintri	Joseph Atta
73	15		Yelinje	Paul
74	16	Holy Fire Revival Mins.	Nkum	Michael
75	17	International Central Gospel Church	Amegatse	Emmanuel Prince
76	18	Kingsway International Christian Centre-Ghana	Sowah	Elaine
77			Mercer-Ricketts	Janelle
78	19	Kingdom Light Chapel		James G. Solaga
79	20	Living Fountain International Ministries	Oheneba Dornyo	Samuel
80		Machaneh Church International	Asomani	Mercy
81	21		Agyei	Kenneth
82			Asiedu	Jasmin
83	22	New Creation Chapel International	Kwarteng	Isaac
84			Mensah	George
85			Osae	Francis
86			Tetteh	Daniel
87			Sackey	Marie-Rose
88			Sackey	Samuel
89			Brew	Gladys
90			Tetteh	Cynthia
91			Mensah	Veronica
92	23	Pleasant Place Church	Ananpansah	Samuel
93	24	Prayer House Chapel	Ankrah	Moses Ansah Barnor

94	25	Redeemed Baptist Church		Rebeccauser9-	
95	26	Redeemer's Praise Ministry	Marfo	Samuel Boadu	
96	27	Revival Time Ministry	Emmanuel	Tasun	
97	28	Tema Joint Church	Minkah-Premo	Sheila	
98	29	The Makarios Church	Boateng	Afua	
99			Ntim	Shirley	
100	30	UD-OLGC	Asamoa	Kwabena	
101			Heward Mills	Adelaide	
102	31	Words of Truth Covenant Family	Arthur	Evans	
103	32	WWFI	Aboagye	Rami	
MEDIA: 1 (1 PERSON)					
	ORG.	ORGANISATION	TITLE & SURNAME	FIRST NAME (OTHER NAMES)	
104	24	Sweet Melodies fm	Aryee	Erica	

4.5 ANNEX E: PHOTO GALLERY

OPENING SESSION



Registration desk



Our Moderator- Very Rev. Helena Opoku-Sarkodie



Opening prayer - Apostle Samuel Doku



Welcome address – Rev. Dr. Emmanuel Ansah K.Boafo (Convener/K.E.N.)



Keynote address -The Most Rev. Dr. Paul

SPEAKERS



Speaker 1- Mr. Dela T. Ashiagbor (MoGCSP)



Speaker 2- Mr. Daniel A. Nuer (MOF)



Speaker 3 – Mrs. Jemima M. Oware (Registrar General's Department)



Cross-sectional views of ERS-4 participants





Q & A SESSION



Panel of Speakers seated for Q&A Session









Some participants asking questions to the panel of Speakers

CLOSING



Closing prayer – Rev. Dr. Oppong Adu-Gyamfi (Board Chair/ K.E.N.)



Technical/ Online team

Media coordinator and Rapporteur



Some media interviews with the Registrar General



Some Event Facilitators/Assistants

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Telephone: +233(0)55 803 2376

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