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African Church Assets Programme: Focus, Origin, Trends, Motivations, Goals

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African Church Assets Programme: Focus, Origin, Trends, Motivations, Goals

African Church Assets Programme ACAP II Workshop, Rwanda, PIASS Butare, 12-13 Dec. 2017

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1.1 Terminology

Churches and Church-related Organisations CRO

- parishes, regional, provincial, national units
- Church Councils (NCC's), conferences (AACC)
- CROs: specialised ministries, hospital, schools, universities …

Church-related Assets (CRA)

- Natural Assets (land, forests, sources, lakes, animals etc.)
- Real Estate Assets (building, roads, infrastructure etc.)
- Financial Assets (capital, investments, insurances etc.)

Church-related Ressources (CRR)

- Human Ressources (staff, skills, knowledge)
- Spiritual Ressources (prayer, values, worship)
- Networking Ressources (community, partners, global church)
- Time Ressources (managing time)

1.2 Terminology

Governance

- Leadership structure and decision-making rules and regulations (for Assets)

Management

- Execution and monitoring of decisions of the governing bodies

Stewardship

- Christian term for responsible, faithful leadership and management (of entrusted goods/assets) as stewards of God as owner of all (assets).

2. Origins of ACAP: AACC 2003-2013

Resolution AACC General Assembly Uganda 2013:

"*Remembering* the 8th General Assembly's (Yaounde 2003) *"Recommendations on Corruption"* which call among others that "AACC member churches take immediate action to declare all church-related institutions like schools, clinics, hospitals, offices etc. corruption-free zones"

"*Recognizing* also the manifold efforts of AACC and its member churches of trainings in leadership and church management, among others by the "*Social Audit* of the Secretariat of All Africa Conference of Churches" 2006 and follow up workshops"

"*Recalling* the commitment of the 9th AACC General Assembly in Maputo 2008 for moral regeneration, human rights, stewardship and governance in Africa and in its churches"

Recommends and requests

- AACC to offer *church leadership trainings* for stewardship, accountability, transparency and governance;
- Theological institutions to increase *Christian leadership formation* and promote leadership codes of conducts;
- Member churches and NCC's to strengthen and improve *regulations* for expenses, procurements, separation of power and accountability;

- Member churches and NCC's to *address political authorities and business leaders* to overcome abuse to entrusted resources for personal benefit;
- **AACC General secretariat with ecumenical partners to launch an *African Christian Assets Programme* ACAP to map, register, secure and manage church-related assets of land, resources and real estates and increase income from it;**
- Member churches and NCC's to decide on *minimum standards for candidates for elections* of positions in churches and church-related institutions, including a clause prohibiting candidates from buying votes;

- The AACC General Secretariat to present an *action plan* for the implementation of these recommendations;
- Member churches and NCC's to submit every second year to AACC General Secretariat a *progress report* on the implementation of the action plan on stewardship, accountability and transparency.

3. ACAP Focus

Asset Focus

Immovable assets: land, forests, water, real estate

Action Focus

No more declarations, recommendations!

But Action plans, impactful implementation!

Not in another 10 years, but 2018!

AACC General Assembly June 2018:

Not lamentations about lack of ressources!

But reports about achievements!

4.1 Global Trends in Standards

1. **Economic Trends**

- Globalization: global economic interconnected ness in production, ownership of resource, trade, assets, financial markets
- Open markets means more competition, less protection of traditions, privileges, Boarders

2. **Governance Trends**

- As a result of globalization more international rules, regulations and standards re quality, transparency, financial markets, monitoring, reporting, anti-corruption measures.

3.

Accountability Trends

- Professionalisation and internationalisation in accounting standards, transparency standards, management requirements and more public monitoring through new communication technologies (mobile/internet)
- New reporting standards GRI, ISO, Global Compact, Integrated Reporting IR for private sector, but also public and civil society organisations CSOs.

4.2 Church Assets Facts and Trends

- Churches and CROs are extremely different in wealth of assets: some very poor, some very rich.
- Churches and CROs own in many countries huges assets by tradition, colonial history, recent donations, good management.
- Information about the assets vary etremely: some have all info, very very little.

4.3 Church-State Relations Facts, Trends

- Most religious organisations (Christian as non-Christian, e.g. Muslim, Hindu, Buddhist) got special treatment and privileges for their assets from states.
- Some religious organizations lost their assets in revolutions resulting in atheist governments (e.g. former Soviet Union), some regained them again after 1989 by reparation (e.g. East Germany, Russia, China).
- Religious organisations loose more and more their privileges and special treatment re assets due to international standardisation trends and due to abuse of church assets by church leaders or foundations.

5.1 Cases of Abuse of Church Assets

- Income Generating: South Korea PCK women's association 12 floor building Seoul; AACC strategy for assets planning
- Lack of Control/abuse of power: Church of South India Trust Association CSITA, Nanjing Seminary China, many
- Loss of land by misappropriation: parishes, seminaries, NCCs (Accra, Indonesia, China, India, Mexiko etc.)
- Loss of income in sales of properties below market price (Germany, India, many)
- Pension Funds Fraud: non-transfer of payments, lack of funds for retired pastors, deacons, church personal
- Court cases: pastors and bishops in jail (China, India, many)
- Loss of State recognition due to lack of reporting UTC India
- Lay movements: church from below, experts among church members

5.2 Example Church of South India

Church of South India CSI, United Church of protestant denominations

- Started in 1947
- Members 4 million
- Dioceses 24
- Bishops 22
- Clergies 2788
- Congregations 11’382
- Colleges and High Schools institutions, hospitals etc. 1248
- Primary Schools 2800
- Over all Staff 20 800 and above
- **Assets: 1 Trillion Indian Rupees** 1 000 000 000 000 (150 Billion USD)
- **Legal owner of all assets: 1 Fund** (CSI Trust Association CSITA)
- President of CSITA: the Moderator of CSI
- End Feb 2016: National Government of India decided a Fraud investigation in CSITA by SFIO (Serious Fraud Investigation Office)! Result expected 2017

6. Challenges and Opportunities

Challenges

Financial Needs
Decreasing income (less members/church tax, new churches, more competition)

Documentation
Insufficient info about assets

Professionalisation
Need for professionalisation

Lack of experts
expensive experts

Opportunities

Financial Needs
Develop new income sources (Managing assets as one source)

Documentation
Documentation program: registering and securing assets

Professionalisation
recrute young accounts e.g. PCC

Lack of experts
mobilize layers, architects among church member

Challenges

Nepotism (international)
lack of quality of leaders
Corruption, Fraud
enormous loss of assets
Ekklesiology: Leadership
theol. justification of lack of control and accountability of church leaders
Ordination-Laity
Lay persons not taken seriously
Ecclesiology: Man and Women
few women in church leader-ship and asset management

Opportunities

Nepotism (international)
selection by professionalism
Corruption, Fraud
More income by less loss
Ekklesiology: Leadership
Theol. leadership formation for accountable leadership: accountable to God and church
Ordination-Laity
Ordination of finance officers?
Ecclesiology: Man and Women
Equality of man and women in ordination, church leadership and asset management

7. Actions

1. **Theological work** on good stewardship in managing assets
2. **Fair Elections** of leaders of churches and CRO is essential
3. **Ecclesiological work** on church leadership/accountability
4. **Legal work** on new international standards, trends, obligations also for religious organisations
5. **Documentation/information work** on church assets
6. **Church Strategy**: give high priority for asset management in church strategy
7. **Sanctions**: decide clear sanctions and if needed court action against corruption and fraud re assets

8. Goals of this workshop

1. Participants are strongly motivated and committed to contribute to improve Asset Management in their institutions
2. Participants are equipped with information and instruments for church asset mapping, securing, developing and monitoring
3. Participants develop an action plan for Asset Management in their institution.

May God bless our efforts – for God's Glory. Soli Deo Gloria

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شكراً جداً (Shokran Gidan) merci

thank you teşekkürler ngiyabonga

baie dankie kealeboga diolch

yn fawr धन्यवाद (Danyavad) 謝謝 (xiexie)

asante sana gracias Спасибо (spacibo)

danke grazie murakoze adube

oshe dankjewel obrigado/a