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Reports

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Director: Prof. Dr. Obiora Ike, Executive Director of Globethics.net in Geneva and Professor of Ethics at the Godfrey Okoye University Enugu/Nigeria.

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1

INTRODUCTION

The African Churches Assets Programme phase 1: African Planning Workshop kicked off on the 2nd of March 2016 at the All Africa Council of Churches in Nairobi, Kenya. The workshop was the first step of a comprehensive programme that aims to help leaders in church institutions (such as educational centres, health care services, seminaries, etc.) to build practical capacity in a climate of strong accountability and transparency in the management of assets and resources.

The venue for the workshop was the Desmond Tutu Conference Centre. Participants were drawn from 10 countries namely Cameroon, Democratic Republic of Congo (DRC), Ghana, Kenya, Nigeria, Rwanda, Tanzania, Uganda, Zambia and Zimbabwe. They represented Church and Church-related organisations. This conference was a result of cooperation between Globethics.net and the All Africa Conference of Churches (AACC), with the support of Bread for the World.

2

EXPECTATIONS FROM THE PARTICIPANTS

The first session started with an exchange on the various expectations from the conference. Many of them expressed that they were there to learn. One of the participants said:

> *I am here to learn so that I can understand how a non-profit making entity can survive in a fully-fledged market environment. In this way get to know in what ways a church can engage in business (especially in the African context) without compromising its public image as a church/welfare organization. Finally, to be challenged to think more creatively, more systematically and hence more strategically towards real estate management in order to enhance resource mobilization initiates of … for self-sustenance.*

Another participant also said, "I hope to learn more about how to develop and manage our assets as a higher learning institution as the number of students is constantly decreasing in private higher learning institutions." Others also expected that the conference would be an opportunity to acquire tools with which to provide support to member churches and Education Secretariats on the improved and sustainable management of school infrastructure and equipment. Similarly, they saw the conference as an opportunity to improve on the conception, designing and imple-

mentation of their agencies' action plans in line with objectives and targets.

Apart from learning how to become better stewards of the resources that the various Churches and Church-Related organisations are blessed with, the participants also expressed that the conference would provide them with knowledge and skills on how to strategize and improve the governance and management of assets that can help their organisations. This was particularly important because they felt that they needed to become more financially autonomous in the future. The other main issues that were raised included:

- Hope to have better understanding on Fixed Asset funding and management,
- Hope to see real life examples during the training,
- Hope to know more about Real Estate Management;
- Learn from others what they are doing in their organizations to grow their assets,
- To know the difference between Church organizations and other organizations in relation to assets management.

3

DAY 1: PRESENTATIONS

3.1 Biblical Reflection from Lk 12: 42 - 48

Each day began with a biblical reflection and a word of prayer. On the first day, the biblical reflection was given by Prof. Dr. Christoph Stückelberger who set the mood for the subsequent presentations and activities. He read from Lk 12:42 – 48. This text is in the context of watchfulness. How can the believers be watchful and faithful to God? He began by saying that he is impressed that the bible is forever contextual. What the early Church experienced 2000 years ago is relevant to what is happening today. The Greek translation of the word that is used in the text as manager is 'oikonomos' (economist). This manager is a good manager who knows that he/she is not the owner of the company. He/she is a servant who offers service. The good manager does not start punishing those he is in-charge of and treat them as slave because the owner has delayed in returning. The bad manager is behaving in this manner because he/she feels that he/she is not responsible to anyone. All managers are therefore called upon to be responsible to those entrusted to them. As Church leaders we are responsible to the believers, politicians to the electorate, etc.

The punishment for the bad manager is harsh. This is captured in the sentence, "To the one who has been given much, much will be demanded and from the one who has been entrusted with much, much more will be asked." The more responsibility one is given, the more is demanded

of him/her. This is important because it reflects what good stewardship is all about. He connected it to the theme of the conference by saying that this story is applicable to everybody in whatever position one holds in the body of Christ in order to be good stewards of God.

Global and African Overview of Trends, Challenges, Standards: Experiences of Organisers

3.2 Bright Mawudor: Change in the Funding Architecture for Church-Related Organisations (CROs) in Africa

The first presentation in the morning was titled, "Change in the funding architecture for Church-Related Organisations (CROs) in Africa" by Dr. Bright Mawudor. He began by introducing that the development history of all of sub-Sahara Africa in the last 50 years shows the critical roles played by faith based organisations (FBOs) and their related organisations in education, western medicine, human rights, public policy and decision-making related to values and morals, good and accountable governance, social justice, enhanced social service delivery, peace and conflict resolution as well as fighting against apartheid and many other areas. He went on to say that according to the Berkley Centre for Religion, Peace and Work Affairs (2009) these efforts constitute a significant portion of development in Africa. However, he noted that the irony of the development work of the Church is that funding is heavily dependent on grants and donations from their partners in the West.

He also highlighted the change in the funding pattern of Church-Related Organisations (CROs) over the last 25 years. The presenter noted that most of the funding agencies have chosen to open their own offices in Africa. However, due to perceived inefficiency in the management of resources, there has been gradual decrease in Church membership in the West and therefore a decrease in contributions for devel-

opment/diaconical work in Africa. This situation then calls for more accountability and transparency. He also pointed out that currently most partners give designated grants due to what he termed donor fatigue. In the same way the situation is characterised by unpredictable economic environment as well as change in domestic and international priorities in the north. This trend was seen as responsible in putting the commendable diaconical work of the Church at risk because it has led to most CROs being incapable to operate their programmes or respond to calls for help; the responses include:

- Churches must make changes commensurate with global changes or risk becoming irrelevant in their prophetic witness and mission;
- Need for introspection - Identify determinants that will deliver insititutions? from the yoke of dependency;
- Strategize to maximise the value of landed property and or other investments. Diversify its funding base.

3.3 Christoph Stückelberger: Church Assets Management: Global Trends, Challenges, Opportunities and Solutions

The second presentation of the day made by Prof. Dr. Christoph Stückelberger was titled, "Church Assets Management: Global Trends, Challenges, Opportunities and Solutions." He started by defining the terms. In this presentation, Churches and Church-related Organisations (CRO) refer to parishes, regional, provincial, national units, Church Councils (e.g. NCC's), conferences (e.g. AACC) and CROs such as specialised ministries, hospital, schools, seminaries, universities, etc.

Church-related Assets (CRA) include Natural Assets (e.g. land, forests, sources, lakes, animals, etc.), Real Estate Assets (e.g. building, roads, infrastructure, etc.) and Financial Assets (e.g. capital, invest-

ments, insurances, etc.) Governance is defined as leadership structure and decision-making rules and regulations for assets and management as the execution and monitoring of decisions of the governing bodies, while stewardship is viewed as the Christian term for responsible, faithful leadership and management (of entrusted goods/assets) as agents of God who is the owner of all (assets).

Prof. Stückelberger went on to give highlights on global facts and trends in relation to the economy, governance and accountability. He pointed out that the economic trends are characterised by globalisation where there is global economic interconnectedness in production, ownership of resource, trade, assets and financial markets. This then leads to open markets which creates more competition, less protection of traditions, privileges and boarders. He also highlighted on the governance trends saying that as a result of globalization more international rules, regulations and standards are related to quality, transparency and monitoring, reporting and anti-corruption measures. The accountability trends reflect professionalisation and internationalisation in accounting standards, transparency standards, management requirements and more public monitoring through new communication technologies such as the mobile phone and internet. This is coupled with new reporting standards GRI, ISO, Global Compact and Integrated Reporting (IR) for private sector as well as public and civil society organisations (CSOs).

In speaking about the Church Assets facts and trends he noted that Churches and CROs are extremely different in wealth of assets—there are those that are very poor while others are very rich. In many countries Churches and CROs own huge assets by tradition, colonial history, recent donations and good management. However, information about these assets vary drastically since some feature exhaustive information and others feature scanty or very little information.

Prof. Stückelberger also looked at the Church-State Relations. Most religious organisations (Christian as well as non-Christian e.g. Muslim,

Hindu, Buddhist) often get special treatment and privileges for their assets from states. However, there is evidence that in some other cases some religious organizations lost their assets after revolutions resulting in atheist governments (e.g. former Soviet Union) although some regained them again after 1989 by reparation (e.g. East Germany, Russia and China). The current situation is that religious organisations loose more and more of their privileges and special treatment in relation to assets due to international standardisation trends and due to abuses of church assets by church leaders. As a matter of fact, there are cases of proper use and misuse of assets that could be pointed out. These included:

- Income Generating: In South Korea PCK women's association have a twelve (12) floor building Seoul; The AACC strategy for assets planning is another success story
- Lack of Control/abuse of power: Church of South India Trust Association CSITA, Nanjing Seminary China
- Loss of land by misappropriation: parishes, seminaries, NCCs (Accra, Indonesia, China, India, Mexico etc.)
- Loss of income in sales of properties below market price (Germany, India)
- 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)
- Loss of State recognition due to lack of reporting: UTC India
- Lay movements: church from below, experts among church members should be more included.

Example of Church of South India

The example from the Church of South India was relevant in exposing misuse of Church assets. Church of South India (CSI), United Church of protestant denominations which was started in 1947 has a

membership of 4 million in 24 Dioceses, 22 Bishops 2,788 Clerics and a congregation of 11,382. It also has a total of 1248 colleges and high school institutions, hospitals etc. as well as 2,800 primary schools. It has a staff establishment of over 20,800 people and assets totalling to one Trillion Indian Rupees (1,000,000,000,000) equivalent to 150 Billion USD. The legal owner of all assets which are all in one Fund is (CSI Trust Association - CSITA) and the President of CSITA is the Moderator of CSI. Towards the end February 2016 the National Government of India launched a fraud investigation in CSITA through SFIO (Serious Fraud Investigation Office), which was an indication on how bad things were.

Overview of the Challenges and Opportunities Identified during the Presentation:

Challenges	**Opportunities**
Financial Needs Decreasing income (less members/church tax, new churches, more competition)	**Financial Needs** Develop new income sources (Managing assets as one source)
Documentation Insufficient information about assets owned	**Documentation** Documentation program: registering and securing assets
Professionalisation Need for professionalization	**Professionalisation** Need to recruit young accounts e.g. PCC
Lack of experts It is expensive to hire experts	**Lack of experts** Mobilize lawyers, architects and other experts among church members
Nepotism (international) Lack of quality of leaders	**Nepotism (international)** Selection criteria based on professionalism
Corruption, Fraud Enormous loss of assets	**Corruption, Fraud** More income by less loss

Ecclesiology: Leadership Theological justification of lack of control and accountability of church leaders	**Ecclesiology: Leadership** Theological leadership formation for accountable leadership: accountable to God and church
Ordination-Laity Lay persons are not taken seriously	**Ordination-Laity** Ordination of finance officers
Ecclesiology: Man and Women Few women in church leadership and asset management	**Ecclesiology: Man and Women** Equality of man and women in ordination, church leadership and asset management

Prof. Stückelberger concluded his presentation with the following suggestions and steps to be taken:

- Theological work on good stewardship in managing assets needs to be done
- Ecclesiological work on Church leadership and accountability needs to be developed
- Religious organisations need to develop their understanding on new international standards, trends and legal obligations There is need for documentation/information work on church assets
- Church strategy: It is important to give high priority for asset management in church strategy
- Sanctions: It would be important to determine clear sanctions, including if necessary court action against corruption and fraud related to assets
- Action Plan: all should develop an action plan for Asset Management in their Church/CROs

Issues Raised by the Participants

Prof. Francis Obiora Ike pointed out that the ACAP conference was not only useful but also a learning process. He thanked the participants for highlighting their success stories and encouraged them to come up with more. He went on to share a success story of the Catholic Institute

for Development Justice and Peace (CIDJAP). This is an institute of research and training. The mission statement of this institute is "If you want peace, work for justice." These two he said are linked. Everywhere in the world that is experiencing war is doing so because of one main reason. This reason is that there is no justice. The institute focuses on five main things:

1. Empowerment of people i.e. physical, psychological, spiritual etc.;
2. Promotion of integral development (not just economic);
3. Promotion of hope. This is because everywhere in the world people are living in hopelessness. There is no peace, there is threat of terrorism etc. However, more importantly Jesus came to give hope and hope must be given;
4. Working for peace. As a result of this, there are elders in Africa who fly to any country where there is war and strive to arbitrate;
5. Advocacy for human rights and human dignity.

He spoke of the need to develop an agenda for action. He argued that the faith-based people are many in the world. He noted that statistics indicate that the Catholics alone total 1.2 billion, the protestant Churches have a population of 1 million and the Muslims 1.2 million. He shared that the Catholic Church has managed to do two things: namely, they have centralised governance structures (Rome) and decentralised governance structures (every local diocese) as well. In relation to the asset management he pointed out that the Pope in Rome does not have money but the faithful everywhere contribute through what is known as St. Peter's pence. That collection goes a long way in supporting the Pope in his pastoral work.

The management of assets should be done professionally, he said. It should never be done through guess work. Professionals should be engaged to assess the value of all what is owned, including land, trees etc.

He pointed out that there are lots of blessings among the poor. *"The poor are the richest,"* he said. He shared an experience of a microfinance credit revolving fund he helped start in Nigeria as a way of empowering the people hence integral development. Through what began as a small collection where members gave and received as loan has now grown to a huge microfinance with 24 branches managing 4 billion naira in assets by 2015 with a staff establishment of 400 to 500 people. He encouraged the participants to start microfinance institutions in their countries if the laws of their countries allow because the clientele is guaranteed.

He strongly recommended that there is need to train the people entrusted with the management of the assets so that they are put into optimal use.

He concluded by saying that the one challenge that there is to convince the bishops to buy the ideas from the conference. He then suggested that Globethics.net and Bread for the World should organise and bring together the bishops and train them.

Summary

After the various participants shared their experiences, Stückelberger summarised the presentations and noted that a recurring item was Asset.

Assets were viewed in a broad way and included: real estate, building, capital investment, structures (institutional capacities), consultancy work and staff. The second observation was governance. This was viewed in different models namely centralised and decentralised. This was also linked to the third point which was identified as ecclesiology. What is the Church? The organisational structure of the Church differs: the Presbyterian Church which is decentralised (all belongs to the parishes), others follow a centralised model. The third is motivation/education. This has to do with bringing everyone on board: all were encouraged to be more proactive in order to convince even the superiors on what is important to do to improve on the management of the as-

sets/resources that are available. He also pointed out the generation issue. A young person who is qualified in his/her field and would want to adopt to new things experiences problems because he/she cannot face and convince the superiors to follow his/her line of thought.

After the second set of presentations, Christoph Stückelberger offered his views. The first issue was the possible cultural reasons on how assets are managed both in the Francophone and Anglophone Africa. This is a profound question because France and Britain colonised Africa differently. Hence there is need to think about obstacles in managing assets and also positive energies in the same. The second was related to the debt issue. The issue of debt can block development for a long time. AACC has an important slogan: Life in Dignity. Debt is not life in dignity. Why should the international community consider debt cancelation for governments and not the Church? There has been a campaign for debt cancelation for two decades. Another issue that came up was the issue of war/conflicts, which influences how assets are managed. Related to this is the issue of disasters that can destroy assets. How do we then manage disasters? There is also the issue of legal contracts between the Church and the State on a macro level. What is the legal framework in achieving this?

Christoph Stückelberger also took a few more minutes to summarise the main points that came up during the third set of presentations. The first point highlighted was time. It was observed that the Churches have slow decision making mechanisms. In business, time is money. This may be an expression of democratic structure but may also be inefficiency in management. It is important to think about time in an ethical and theological way. There are two extremes: first, where the institution is run as a one man show and decisions are quick and the other, were the processes inside institutions are very slow and by the time decisions are made, the market situation has changed. There should be a balance between the two extremes. The next is ecclesiology. Is the Church becom-

ing a business since she has real estates? How do we remain faithful to our job in this context? The Church is 'non-profit' meaning 'not for profit.' However, this does not mean she cannot make profit, nor does it mean the profit is shared by shareholders, but profit to sustain the organisation. Profit is not per se negative as long as it is earned and used ethically. What we must do is to remain coherent with our mission between what we preach and the assets we manage.

Another issue is insurances. Insurances are vital when we talk about assets. Therefore, what insurances do we need, how far should we go etc., which depends also on the different situation in each country. The issue of criminal energy within the Church was also discussed, where people use the Church to achieve their own selfish end or use the Church as a cover up to hide their underground activities. The membership of the Church is made up of human being and where there are human beings there is sin. Good institutions like the Church will always attract criminal energies. It is therefore important to identify these energies and deal with them. The issue of diversity of institutions that are represented was also highlighted. These institutions included the following: one Church like ECC with different communities under the same Church; Church Councils where member Churches own assets but the umbrella council still plays a key role; training centres/universities as well as council of such specialised units like the educational units in Cameroon. All these have different challenges but the important thing is that we can all learn from each other.

Finally, Prof. Stückelberger summarised the historical development by pointing out that from the early Church management of assets was an issue. The normal trend throughout the history of the Church has been that the Churches depended on their own assets rather than donations. However, in the recent times from around 1960 to around 1990 there was an increase in donations to the Churches. In the 1990s to around 2010 there has been a gradual decrease in funding from donors. The

encouraging point is that Churches are now beginning to forge mechanisms of self-sustainability.

4

DAY 2: PRESENTATIONS AND WORKGROUPS

4.1 Viateur Habururema: Theological Reflection on Church Property

On the second day the team congregated in the chapel for morning devotion before proceeding to the hall for the day's sessions. The preacher that morning was Pastor Viateur Habarurema who gave a theological reflection on Church property. He began by referring to the book of Acts which provides an account of the existence of a common fund within the early Church. From it he said, "We learn that the community of goods was put in place by the Christian community in Jerusalem to respond to the material needs of its members (4.32). The author of Acts writes that the early Christians' devotion to the apostles' teaching and fellowship, the breaking of bread and the prayers was reinforced by the distribution of the proceeds of private possessions to all." He noted that the early church had her share of challenges in the management of assets.

Pastor Viateur Habarurema went on to share some testimonies about the value and use of material possessions in Christian tradition. He gave examples of John Chrysostom, Theodoret of Cyrus and John Calvin. After which he focused on Church property and the integrity of creation. Alluding to Genesis 1.26-28, he pointed out that the Church, as the peo-

ple of God, has the mandate to subdue and exercise dominion on the earth. He then explained thus:

> *The terms kabash (subdue) and radah (rule) carry a strong meaning "of imposing of will upon another." However, these two words do not necessarily imply the ideas of violence and abuse. The first one probably conveys the task of farming and no doubt modern products of human creativity and effort. The second term signifies that God has delegated to humans, created in his image, his authority over creation.*

He then concluded his sermon by saying that while there is nothing wrong for the Church and its related institutions to own property through legacies, gifts, offerings or purchase, the people of God are given the task to put these assets to fruition. Consequently, it is vital to continue to teach Christians to financially support their Churches according to their means. At the same time Churches need to constantly seek ways to allow their possessions to grow by investments or by occupation on the basis of any legitimate form of contract. In this respect, the management of Church property requires high standards to foster the culture of accountability. The parable of talents is telling in this context. Moreover, as good stewards, the management and use of Church property should give priority to care to the vulnerable in their midst and in society in general. “In the same way, as we encourage Churches and their related institutions to invest in income generating activities, we need to keep in mind that our efforts must not endanger the sustainability of creation and the life of future generations.” This is why a theological reflection on Church property needs to integrate today’s environmental challenges.

4.2 Odile Bulabula: Mapping of Assets

The first presentation by Madame Odile Bulabula, who is the deputy coordinator and head of finance in Rio, Democratic Republic of Congo,

was on mapping of assets. She began by explaining the reasons for mapping assets, to identify all the assets in the Churches' possession, know where they are and the persons responsible for their care as well as assess their state in order to determine what to do with them e.g. renew titles. She then went on to make suggestions on how to deal with mapping of assets. She argued that the Churches may have assets that they may not be aware of and for that matter suggested that there is need to update the records and inventories regularly so that every asset is known. With proper records kept it is possible to tell the state of assets and know in time which ones require renewal of the titles. In the DRC for example she said that property belonging to associations is owned on lease and the lease period is 25 years. She argued that in such cases if records are not kept and lease is not renewed, the property is lost. Another challenge is lack of transparency whereby property is lost especially at the end of projects. This is also coupled with the perception that the Church is rich. As a matter of fact, the poor come to the Church to beg because the Church has remained the sole provider of diaconal services and manages the assets to continue to perform impeccable mission. For proper management, she also suggested that it would be ideal to decentralise the assets and enhance monitoring since in large organisations it can be difficult to track the assets. There is also need to develop a holistic structure of Church assets in order to identify where all of them are as well as offer capacity building to those with the responsibility of managing them. She went on to suggest that if financial reports are consolidated then it becomes easy to manage. Finally, she suggested that it is important to the methods of managements from operating without plans to developing strategic plans as well as asset development plans. In this respect, it would be necessary to engage appropriate specialists.

4.3 William Ogara: Registering and Securing of Assets

The presentation by Prof. William Ogara was titled “Registering and Securing of Assets”. He started his presentation by stating that the overall aim of registering and securing of asset is to ensure that they are safe and protected against theft, misuse or mishandling. He then focused his presentation on the following objectives:

- Enable better understanding of what constitutes Fixed Assets
- Understanding how CRO acquire Fixed Assets and for what purpose
- Explore present financing options for Fixed Assets
- Establish safeguards to ensure proper stewardship over Fixed Assets

He pointed out that the fixed assets constitute land and buildings either leasehold/freehold; operating leases; good will; construction work in progress; motor vehicles; motor cycles; furniture and equipment. In line with asset management, he pointed out that there are a number of bad practises taking place in the Churches and Church related organisations. These include:

- Many Church leaders do not know what properties they own
- Churches have remained inward looking only caring for what they know
- There are lamentations in a number of Churches on properties taken away from them
- Plans for acquisition of assets remain haphazard and unstructured
- Some Churches get money, put up wonderful structures and wait for more money to operate
- An increasing number of brief case investors claiming they can secure better investments. Here he cautioned that there is need to be vigilant since it may lead to loss of all assets

Prof. Ogara also spoke of nurturing a culture of extravagance noting that some churches have tried their best and are generating money from use of their investment assets. However, he said that there is a rising problem where CROs who are beginning to make good money have changed their pattern of expenditure. These patterns have started climbing contrary to original values of simplicity and cost savings. The situation is aggravated by more unsustainable salaries being paid. Hence, this renders it difficult to sustain the investment since, '… there is the temptation to eat into the seed money,' he said. As a matter of fact, bad things are happening. They include:

- The growing rush by some CRO's to invest in shares without due diligent process hence they lose out
- Some CROs make impulsive decisions to engage in investing in stock markets or money markets before they are educated
- The market place is getting filled with rogue investors/financial institutions
- Churches are not ready to sell assets even where it is clear that they can better invest proceeds from sale especially where the same are no longer in use
- Some Church land that was donated by families are increasingly in dispute as the older generation pass on
- There is stealing of church property
- There are no fixed assets registers maintained
- Getting surprises that leases have expired and nor renewed
- Valuation of assets remain grossly inadequate and leave the church vulnerable to losses in the event of fire, theft etc.

Prof. Ogara went on to caution against the culture of 'Getting Rich Quick' by quoting Pope Francis who said, about wanting material possession, "When the apostle tries to fill an existential emptiness in his heart by accumulating material goods, not because he needs them but because he'll feel more secure" as he specified 15 'ailments' that affect

the work and life of the religious (Speech to the Officials of the Holy See). Nevertheless, he suggested the following:

- Take stock of the land bank that is present and seek to work with reliable investors
- Leasehold assets could earn better returns by making creative use of existing land-operating leases
- Get a Professional Committee in place and give them clear targets
- For motor vehicles, keep proper log and accountability
- For equipment, do not allow them to rot. Use them
- To avoid possible fraud, undertake a confidence audit

In a similar manner he proposed that the various Churches could take advantage of the available opportunities. These include:

- The growing urbanization which is providing opportunities for better returns on use of our land, vehicles etc.
- Getting lay persons in the Board () who are better informed on returns with less risks
- Introspection: Go back and ask why it is not possible to get more for the assets
- Ensure to check the reasonableness of the returns by checking with like-minded organizations
- Keeping track of the leasehold period

He concluded by suggesting the following ways as opportunities for Securing Assets-Inventory Management:

- CROs could secure their Assets through a clear process of inventory management
- Having an Assets Register and ensuring that it is updated from time to time
- Ensuring that a Fixed Assets register is up to date

- Tagging all assets for proper identification
- Putting in place a basic insurance cover to assist many Churches secure their assets against loss and theft

4.4 Bright Mawudor: Mapping and Innovating of Assets

Dr. Bright Mawudor did a presentation on the Church Investment as a Mission. He gave a rationale for the asset management and development programmes. He noted that these programmes will help to provide future funds towards replacing buildings, vehicles, equipment, etc. in future at a time when donor funding drying up. He also spoke of the need to maximise the value of assets and ensure sustainability of social services/diaconical programmes of the Church; make up for decreasing financial support by international partners and provide long-term benefits for Church workers in the form of pensions.

Dr. Mawudor went on to suggest that the Church must establish a separate entity to manage the real estate and other business ventures of the Church. However, the entity must be structured in a way that it is responsible and accountable to the Church leadership e.g. ACK – Church Commissioners of Kenya and AACC – Development and Investment Trust Ltd. He suggested that the advantages for establishing a legal entity for Faith Based Economic Ventures are:

- Protection of the Assets of both members of the congregation/Church "organization" or an "un-incorporated association".
- Easy to secure funds to finance economic ventures.
- Easy to bring together various/other stakeholders or religious groups for a common project.

To establishing a legal entity for Faith Based Economic Ventures he said an Attorney or lawyer will assist. However, he pointed out FOUR basic steps that are necessary, among others. They include:

- Select a corporate Name (Limited by Guarantee).
- Prepare and sign a Certificate of Incorporation with the help of a lawyer.
- Obtain required approvals and waivers from appropriate government departmental.
- Hold an initial organizational meeting of the board of Directors.

He also highlighted some of the key processes involved in property development:

- A need to analyse the nature of the property market in country, region or globally. (E.g. pointing out that the Kenyan market is conducive).
- Identifying all the stakeholders involved in the property development process (professionals such as the legal experts, architects, financiers, engineers, management).
- Need to understand the legal framework and statutory framework for property development (e.g. obtaining of proper authority such as environment assessment from NEMA (in Kenya).

He argued that it takes a team to be successful in the property business and hence noted that it is important to establish a property development committee whose membership would include:

- Attorney
- Tender or Mortgage broker
- Investors
- Contractor
- Accountant
- Architects
- Estate Planner
- Surveyor
- Structural Engineer etc.

He concluded his presentation with a caution. He suggested that it is important that risk is not taken on what the organisation cannot afford to lose as well as risking a lot for little. He also suggested that there is need to consider the odds such as Government Policy changes, Inflationary pressures, economic crisis, currency changes, uncertain political environments etc.

4.5 Christoph Stückelberger: Abuse of Assets: Dealing with Corruption

Prof Christoph Stückelberger presented the legal mechanisms of abuse of assets. He first started with a website www.integrityaction.org and mentioned that they have offices in Nairobi. In this brief exposure, he highlighted the main points on his presentation and went on to offer possible solutions. He began by pointing out the legal mechanisms that give room for abuse of assets. These include the fact that many institutions had unclear or outdated constitutions. He also pointed out that was lack of internal rules and change legal texts (e.g. Increase of retirement age from 65 to 67). Similarly, there is impunity in church and lack of sanctions as well as corruption in judiciary. The suggested solution to these are coming up with constitutional reforms and spelling out clear sanctions and stating examples of perpetrators so that it can serve as a warning to others.

He also noted that there are administrative mechanisms related to abuse of assets. He noted that the first administrative mechanism is that decision-making bodies such as asset management committees do not meet and hence have no idea what is going on. There is also the issue of falsification of documents on various assets available such that a true picture of what is owned is not known as well as the issue of nepotism applied in sale of assets or in controlling positions, including auditors. The suggested solutions included having rigorous administration proce-

dures and control put in place; training of staff and developing strong transparent leadership strategies.

Finally, he spoke of the theological mechanisms of abuse of assets. Here, he noted that some Church leaders tend to avoid mechanisms that would require them to be transparent. They argue that God only God is their auditor and therefore are not accountable to anyone else. The solution to this issue in the first place is that there is no theological justification for corruption. There is need therefore to come up with bible studies on biblical texts that are against corruption and that teach on good stewardship.

4.6 Geoffrey Muraguri: Taxation/Tax Exemption of Assets

Mr. Geoffrey Muraguri a consultant also spoke about taxation and tax exemption of assets. He began his presentation by enumerating the Church assets as follows: buildings (commercial and residential); grounds; vehicles (commercial and private); schools; libraries; royalties etc. He then went on to identify transactions that attract taxes on assets namely rental of properties, sale of properties and construction of properties. He pointed out that those taxed include all persons in receipt of rental income unless exempted specifically under any laws. Such persons may be charitable organisations granted exemption by the commissioner. The taxation on rental income laws in Kenya he alluded to included:

- Income Tax Act (ITA) section 3(2)(a)(iii) which states that income tax shall be charged for each year of income upon all the income of a person, whether resident or non-resident, which accrued in or was derived from Kenya

- ITA section 6(1) which says that gains or profits includes a royalty, rent, premium or similar consideration received for the use or occupation of property
- VAT Act Cap 476 section 5 & 6 rental on commercial buildings is taxable

However, he pointed out the tax incentives available to landlords who are in business. These incentives include:

- Landlords are allowed to claim Industrial Building Allowance on the cost of construction as per paragraph 1(1) of second schedule of the income tax act. The applicable rates depend on the nature, use and area the building is constructed. The rates are provided for in paragraph 1(1) read together with paragraph 5 of the second schedule of the income tax act.
- Wear and tear allowance on machinery and equipment as per the second schedule of the income tax act
- Person and insurance reliefs for individuals as per section 15 of income tax act
- Home ownerships savings plans for individuals as per section 15 of income tax act
- Mortgage relief for owner occupier income per section 15 of income tax act

The consultant advised that do proper planning for rental tax. He suggested that it is important to take note and ensure that taxes are paid on the due date. Ensure also that the taxes due are computed correctly and take advantage of the tax amnesty as provided for as well as structuring the organisations well in order to benefit from exemptions.

In relation to the sale of property, the sale of commercial premises is a taxable supply at 16% effective from the 1st of September 2013 pursuant to the VAT Act 2013. Here the seller of commercial premises is required to collect and account for VAT to the Commissioner of domes-

tic taxes. He also said that capital gain tax (CGT) is applicable on gains realised by companies/organisations and individuals on the transfer of property situated in Kenya on or after 1st January 2015. The taxation rate is 5% of the net gain on various properties including land, buildings and marketable securities. On construction of property he said that VAT does not accrue during construction since there is no selling/trading taking place. However, withholding tax at the applicable rates should be applied to all service providers.

In relation to tax exemptions of Church assets income, he invoked section 26 of the income tax act which spells out that the income of an institution, body of persons or irrevocable trust, of a public character established solely for the purposes of the relief of the poverty or distress of the public, or for the advancement of religion or education:

a) Established in Kenya; or
b) Whose regional headquarters is situated in Kenya, is exempted from tax;

- In so far as the commissioner is satisfied that the income is to be expended either in Kenya or in circumstances in which the expenditure of that income is for purposes which result in the benefit of the residents of Kenya.
- Provided that any such income which consists of gains and profits from a business shall not be exempt from tax unless those gains or profits are applied solely to those purposes and either:

    1. The business is carried on in the course of the actual execution of those purposes; or
    2. The work in connection with the business is mainly carried on by beneficiaries under those purposes; or
    3. The gains or profits consist of rents (including premiums of similar consideration in the nature of rent) re-

ceived from the leasing or letting of land and chattels leased or let therewith.

A. Shall be valid for a period of five years but may be revoked by the commissioner for any just cause; and
B. Shall, where an applicant has complied with all the requirements of this paragraph, be issued within sixty days of the lodging of the application.

The consultant concluded by pointing out transactions that are exempted from capital gain tax. They include:

- Income that is taxed elsewhere as in the case of property dealers;
- Transfer of machinery including motor vehicles;
- Disposal of property for purpose of administering the estate of a deceased person;
- Transfer of individual residence occupied by the transferor for at least three years before the transfer;
- Compensation by Government for property acquired for infrastructure development;
- Exchange of property necessitated by:
  - i) Incorporation,
  - ii) Recapitalization,
  - iii) Acquisition,
  - iv) Amalgamation,
- Transfer of investment shares by a body exempted under Paragraph 10 of the First Schedule;
- Transfer of investment shares by retirement benefits scheme registered with Commissioner.

However, VAT and withholding tax have no express exemption provided, unless provided with an exemption certificate by the service provider.

4.7 Obiora Ike: Theological Curricula on Managing Church Assets

Prof. Obiora Ike did a presentation entitled the Theological Curricula on Managing Church Assets. He began by explaining how to ensure responsible management of religious organisations. He argued that resources are plural in nature and nurture. The primary resource, he said, is the human person also sometimes called human capital made up of mind body and spirit (soul). The second resource is land which is made up of the earth, water, forests, natural and mineral resources. He cautioned though that these resources are not eternal. They, therefore, expire with time and especially sometimes if exploited without control. The third resource is entrepreneur and human labour which has dimensions on skills and management and capabilities. The fourth resource is capital - a product of labour and resources well managed which we call money.

Religious organizations are an asset to the human community because they represent the divine milieu and teach about God. They contain hope and bear trust transmitted from generation to generation. They are often not for profit and add value to the spiritual essence of human communities. Religious organizations outlive their founders and are transnational, transcultural, intergenerational and transcendental. Therefore, the responsible management of resources of religious organizations with their development plans is one of utmost seriousness. Trust is involved and should not be abused. To abuse trust is to shake fundamental foundations. Reliability, consistency and focus are needed since church goods are held in trust in perpetuity.

Prof. Ike suggested that to ensure responsible management of resources and assets such as landed property etc., by religious organizations, the following best practices are recommended and required as a curriculum for theological education, training, planning and inculcation of a culture of stewardship, within a given timeframe. He suggested that

AACC can do that and Globethics.net can work to developed a programme that takes three months to one year and where the participants are given certificates where applicable. The themes of the curricula should include the biblical foundations of management of assets such as the creation story (genesis); the Acts of the Apostles and life of the early church; the Old Testament and New Testament biblical stories; Jesus' teachings on accountability and the judgment of the last days; hence, the need to use the bible as a point of departure.

He went on to talk of the theological foundations of stewardship and responsible management of goods of the world. Here he spoke of Kerygma, Diakonia and Koinonia (that is to say preaching, service and communion) the Greek essences of where the Church began. The basis of the curriculum should therefore the gospel values and compared it *vis à vis* materialistic concerns of the world. He emphasised that, "We are citizens of heaven not of the world." The curriculum should be based on faith and that the Church must never forget its eternal and heavenly journey as pilgrims. Hence, the courses have to refer to the theological ideas of the Kingdom of God as initiated by Jesus Christ himself. He noted that it should refer to the magisterial teachings and theologies of Karl Rahner, Rudolf Moltmann, Martin Luther, St. Thomas Aquinas, St. Augustine, John Welsey, John Knox, John Calvin, and contemporary authorities and teachers of religion etc.

Prof. Ike also spoke of personnel management courses on the process of selection of Church leaders. He noted here that there is a problem whereby selection of leaders is sometimes based on politics. He suggested that the Church in the 21st century must move from "the usual, the Holy Spirit has decided," to the New Testament model of "the Holy Spirit and us" in a transparent, dispassionate and spiritually-founded selection process. The next was ecclesiology. Church he said is an organization made up of humans and guided by leadership principles based on best practices of successful models of human governance

structures. There is need to draw practical examples from the New Testament and the historical founding of the various Christian Churches in the last 2000 years and learn from these foundations as the basis for ecclesiology. He went on to highlight other issues that need to be included in the curriculum such as:

- Legal considerations on asset acquisition, agreements, documentation, contracts, timeframe, considerations, content, litigations, settlements of conflicts, recordings, valuations, financial audits, authentication of titles, registrations in government etc.
- Asset management strategies based on modern economic and management theories because he argued that "Failing to plan is planning to fail." Therefore, there is need to plan ahead of time and apply best practices and theories of planning of functional business schools and their methodologies in Church assets management.
- Accountability, transparency and accounts trainings courses, usage of manuals of training courses, practical field visits and policy documents. He alluded to AACC who had already by the end of February 2016 released the audited accounts of 2015 as an example of best practice and recommended that there is need for courses on accounting.
- Human management courses, especially ethics courses, are necessary and said that the human person is the principal key to every development. These courses should be awarded certification since that motivates.

5

RECOMMENDATIONS FROM THE WORKGROUPS

5.1 Keys areas in Mapping, Registering and Securing Assets

- Sensitization of the Leaders to be good stewards of the Churches' Assets
- The Church begins to take responsibility for the assets and decrease the dependency on Donors.
- Invest in training our leaders to make them know what they have by identifying all the land owning groups and interests that emanates from the lands.
- Train the leaders to use experts (Registered Surveyors, Asset Appraisers, Architects, Lawyers etc) in the area of asset management
- Clear documentations and handing over of all such records to the appropriate personnel
- Follow up with physical inspection of the immovable property, the purpose for acquisition etc. which should all be clearly spelt out in the Handing Over documents

5.2 Workgroup on Managing and Innovating of Assets: Responsibilities

- Form a legal entity, made up of professionals that will manage the assets of the Church/CRO
- It will shield the Church/CRO from direct legal issues with employees as this will be dealt with by the legal entity
- The set-up of the legal entity will be dependent on the legal framework in which the Church/CRO operates (limited shares companies or limited by guarantees, can as this will be able to apply for tax exemption.
- The entity will be managed by a board and accountability issues will be mainstreamed into the articles of Association or Memorandum of Understanding
- It should not be a management company but a business
- Should have people with ethos of the Church/CRO ; we look at the correct calibre of professionals that will be coming on board so that they pursue the vision of the Church/CRO
- Development of the master plan is necessary so that we have continuity despite the change in personnel
- Recommended that AACC or Global Ethics help churches to review and/or develop Policies/Manuals and Master plans for the business wing

5.3 Abuse of Assets

- Churches or Church-Based Organisations should reflect on, design and set up WHISTLE BLOWING strategies and mechanisms that would ensure:
    i) That the confidentiality of whistle blowing information is sacrosanct (sacred, hallowed, inviolable, un-

impeachable, unchallengeable, invulnerable, untouchable, secure and safe);

ii) A sustainable fight against corruption at all levels and procedures of the conduct of the Church's or CRO's affairs.

- Constitutions and codes of values of Churches and CROs should be revised to incorporate provisions that commit religious leaders, elected and appointed officials as well as employees to stay clear of involvement in acts of corruption of act as facilitators of corruption.

5.4 Theological Curricula on Managing Church Assets

Channel

- Workshop
- Seminars to practicing staff, leaders and ministers on the field
- Subject/Course of study at the Seminary
- Local Societies (Churches)
- Refresher courses
- Trainer of Trainees (making it very practical at the various levels) and involve the AACC with Globethics.net
- Online education through modern communications
- Open universities

Benefits

- The third circle (Administrative sector) is well endowed in addition to the Worship to God and Man.
- Enabled and empowered church leaders to asset management
- Creation of value for the church
- Demand – driven assets management. The church is able to prioritise their demands.

- The training will aid the participants to explain the assets and accounts well to the people.

6

DAY 3: PRESENTATIONS, OUTCOMES AND FOLLOW UP

6.1 Christoph Stückelberger: Biblical Reflection on Corruption

Prof. Christoph Stückelberger began by speaking of the bible as the most realist book that he has ever known because it speaks of things the way they are. It is a warning to be honest to one's self and others. He read from the book of Exodus 23:8 which is probably the oldest text on corruption in the bible. It is during the early times when the judicial system was established. *"Do not accept a bribe, for a bribe blinds those who see and twists the words of the innocent"* (Ex 23:8). This is a very short and impressive phrase which says the Church has to be impartial. Otherwise justice cannot be implemented if the Church sides with the one who can pay bribes. He connected this kind of impartiality with another verse in the same text which reads:

> *"Do not follow the crowd in doing wrong. When you give testimony in a lawsuit, do not pervert justice by siding with the crowd, and do not show favoritism to a poor person in a lawsuit," (Ex 23:2-3).*

He said that what is impressive here is that impartiality of God is genuine since justice is implemented. It is clear that even if a poor person is wrong, we cannot side with him/her simply because he/she is poor. Justice must prevail. He then went on to say that corruption kills.

He gave an example of what happened in Seoul, South Korea where a shopping mall had collapsed and when investigations were done it was established that the cement used was not the right quality. Hundreds of people died in that incident and hence this exemplifies how corruption can also physically kill. In the New Testament, he pointed out the story of Judas betraying the master our lord Jesus Christ. Worse still, he noted that after Judas realised what he had done he was overcome with despertation and committed suicide. That is how serious it is and that is how corruption kills. He concluded that if Church assets are not used in the right way, it will lead to poverty, people will suffer etc. and that is not right.

6.2 A Brief Presentation on Globethics.net

Prof. Christoph Stückelberger gave a brief programme of the day. The programme of the day was revised to end earlier, to allow some of the participants to catch their flights back home. In this session then the following would be done:

- A brief presentation on Globethics.net
- Planning for the next steps (Mapping a Way Forward)
- Have a joint statement (2 pager summarising the endeavour during the session)

Prof. Christoph Stückelberger began by taking the participants through the Globethics.net website and showed them how to register as participants for free. He presented on how to search for participants on the website if someone needs to find out who is interested in their subject and collaborate. He noted that because of individual participants' privacy one cannot mail directly to all participants but can selected one participant and email them. There are several other things one can be able to done on the website namely:

- Search directories (specialised institutions or experts) – one can search institutions by language of instruction, denomination etc.
- Search documents and download them free of charge from the online digital library – this can be done by author, key word, title of the document etc. This is a shared platform where even participants can submit materials through the website but it has to be checked in Geneva before it is placed in the library
- Search the regional programmes – nine in total and the contact persons in the various regional programmes as well as the advisory board members
- Participants can join a workgroup
- One can also change and view the website in various international languages by clicking the preferred language

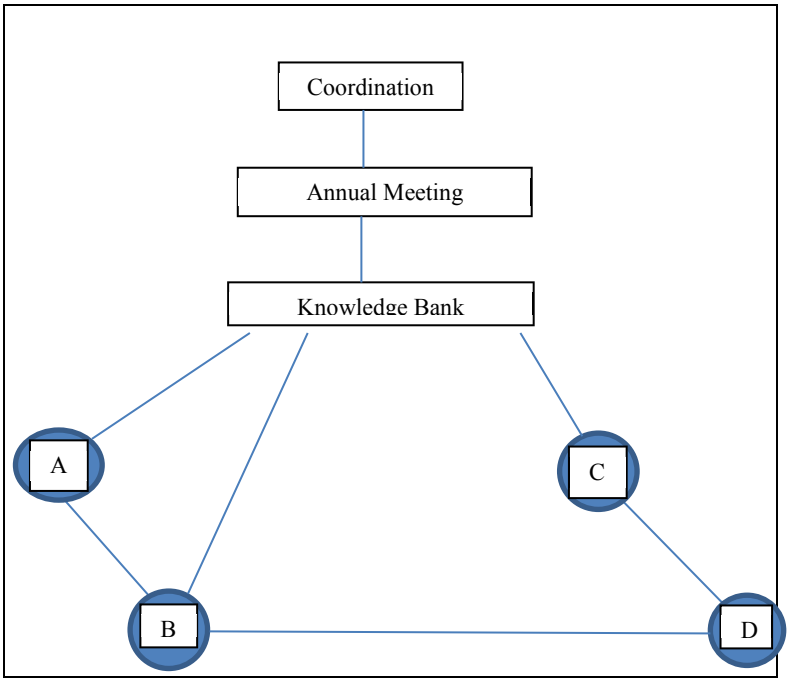
A participant asked if it is possible to register their organisation. Prof Christoph responded that individuals can register through the website but organisations can only be registered from Geneva because there is need for certain approvals from the organisation. Another participant remarked that this is a good and resourceful tool because he was able to download a full book already.

6.3 Monika Redecker, Bread for the World: Suggestion for the Follow-Up Programme

Ms Monika Redecker gave a brief summary on her suggestion for the follow-up programme. This would help structure future cooperation. She began by saying that this conference was not an opportunity only for information exchange but for actions to be taken. She pointed out that when the conference was designed there was a suggestion that there needs to be coordination and support as a way of implementation. This means therefore that there is need for a module that gives practical ways of assisting in the implementation process. The module would show for

example how one would practically keep an asset register. This would be something like a knowledge bank. The knowledge bank would comprise of modules etc. represented at the various points A, B, C and D. She suggested that it would probably be advisable for the different countries organisations to work together and then they can move on to work individually later on. There is also need to have detailed action plans from the various organisations which may require services of professional consultancies. This is represented by the sketch below which indicates coordination, annual meeting and knowledge bank.

Figure 1: Follow-up Programme



Following this brief presentation of Ms Monika Redecker, which was much appreciated by the participants, the participants agreed on the following Recommendations and work plan:

7

RECOMMENDATIONS FOR FOLLOW UP

- Globethics.net was requested to take up the coordination role since they are global. This was to facilitate the process since the various organisations represented in the conference were spread out in different countries and required someone to do the coordination
- Another recommendation in relation to this was that then the participants must be swift in responding to emails because such communication would facilitate the coordination process
- There was need to have an annual meeting to enable the team to come together and evaluate what has been achieved in the past one year. A suggestion of planning for the next meeting to take place on 1st to 3rd March 2017 was made.

The roadmap for the programme is as follows:

1. Registration at Globethics.net and Online workgroup ACAP
2. Next meeting 1st to 3rd March 2017
3. Draft Report 1st April 2016
4. Applications to supporters 10th May 2016
5. Feedback on project plans mid-May to mid-June 2016
6. Submission of Globethics.net to Bread for the World on Follow up project April/May

Set up coordination structures and roadmap details for year 1
Start implementation of plans by participants from mid-April.

8

MEDIA RELEASE AND EVALUATION

8.1 Media Release

The official communique was prepared by the moderators of the workshop and then participant came together in a session to read and suggest amendments which were subsequently effected before the participants present adopted it (See Annex 3). It was translated into French language as well and both versions are found in the annex. It was recommended that when participants return home they should use various opportunities to disseminate the official communique. One such opportunity would be during the bishops' meeting or retreat. One can request for five to fifteen minutes to do the communique.

8.2 Partipants' Feedback

The participants were given the opportunity to speak about their experience in a way of evaluating the conference. The following was said:

- The opportunity is great and that members were given opportunity to give feedback
- The most striking thing is that the conference had incited the participants to start thinking of changes that have always been sought. One of them said, "It has given us a road map."
- This workshop is a call for all to set norms and set out the way forward in achieving this

- This is like a mirror. It helped in introspection and provide orientation to help the congregation
- The workshop was good. At first we were not able to understand the goal, but now it is clear. We have learnt from here and will help other back at home
- The means of God are not limited. This workshop came at the right time. It will help us support our Churches. I was challenged by aspects of corruption. I have gathered a lot of helpful knowledge for our general assembly in May. I think in our 5 day general assembly we will be better organised. All protestant Churches will be represented and we appreciate the organisers of this conference
- I thank the organiser for choosing the AACC as the venue for the conference. I have learnt a lot about management of assets and time which is helpful in managing resources
- I commend the organisers for inviting participants from various institutions and countries. I have learnt from the different experiences. The methodology used in this conference was also commendable
- I am impressed by the experiences from various places in Africa. The success stories of Africa give the impression we can all do it. The organisation of the conference was super. I wish we could be here for 5 days
- Thank you the organisers. This is helpful for all within and out of Africa. I am taking with me very good ideas. I thank God that the issue of maintenance came out in the communique because maintenance is always forgotten. I am happy too that the issue of corruption was mentioned
- The workshop has helped us to realise that we have a lot of assets. Through this conference I have learnt about Globethics.net and AACC for the first time

- I have learnt that it is not about how much you have but how you use the little you have
- If we were birds, you would have been our wings. Thank you organisers
- This is one of the best conferences I have ever attended because we even had an official communique
- This conference provided practical solutions to the problem
- Special thanks to AACC, Globethics.net and Bread for the World for the good work preparation and implementation.

Noted also was that:

- Time keeping especially in the morning could be improved
- There is need to have the equipment for translation in place during the planning so that all are comfortable in a multi-lingual context
- There is also need to spare some time for an excursion especially for those who visit for the first time.

9

ANNEXES

Annex 1: Programme

African Church Assets Programme ACAP I

Planning Workshop 2-4 March 2016
AACC Desmond Tutu Conference Center, Nairobi Kenya

Programme

Moderators: Prof. Dr Christoph Stückelberger, Executive Director and Founder of Globethics.net
Dr Bright Mawudor, Deputy General Secretary and Head of Finance of AACC
Ms Monika Redecker, Bread for the World, Germany, Africa Department, Continental Projects)

	Tue 1 March Arrival	
	Travel, arrival in evening, dinner	
	Wed 2 March: **Overview and Status Reports**	
08:30	Opening with biblical reflection and prayer	
09:00	Presentation of participants, goals and programme	Mawudor,Stückelberger
09:30	Global and African overview of trends, challenges, standards. Experiences of organizers	Stückelberger, Mawudor
10:30	Break	
11:00	1-6 Presentations of organisations (15 minutes each)	6 organisations
12:30	Lunch	
14:00	7-12 Presentations of organisations (15 minutes each)	6 organisations
15:30	Break	
16:00	13-18 Presentations of organisations (20 minutes each)	6 organisations
17.30	Book launch of the thesis of B. Mawudor	Rev Dr Andre Karamaga
17:45	Free, networking	
18:30	Dinner	
20:00	Storytelling, social evening	All

	Thur 3 March: **Topics with Recommendations and Draft Action Plans**	
08:30	Theological reflection on church property	Viateur Habarurema, Rwanda
09:00	Inputs (15' each) Theme 1: Mapping of Assets (collect information) Theme 2: Registering and Securing of Assets (incl. funding of registering) Theme 3: Managing and Innovating of Assets (responsibilities)	 Odile Bulabula, DRC William O.Ogara, Kenya Bright Mawudor
09:45	3 Workgroups on themes 1-3: discuss and elaborate recommendations	Moderators: Ma, St
10.30	Break	
11:00	Inputs (15' each) Theme 4: Abuse of Assets (dealing with corruption) Theme 5: Taxation/Tax Exemption of Assets (legal) Theme 6: Theological Curricula on Managing Church Assets	 Ch. Stückelberger, Globethics.net Geoffrey, Kenya Obiora Ike, Nigeria
11:45	3 Workgroups on themes 4-6: discuss and elaborate recommendations	Moderators: Ma, St
12:30	Lunch	
14:00	Model action plan 2016-2018. Presentation	Mawudor, Stückelberger,
14:30	Small groups to work on action plans for their own institution	All, by institutions
16:30	Break	
17:00	Plenary: questions from group work	All
18:30	Dinner	
Evening	Individual work on written draft action plan	All
	Fri 4 March: **Programme ACAP II and Follow up**	
08:30	Theological reflection on corruption and accountability	
09:00	Common Action Plan 2016-18. Content, institutions, funding requests, staff etc.	Stueckelberger, Redecke, Mawudor
10:00	Break	
10:30	Group work and plenary	All
12:00	Lunch	
13:00	Follow up of workshop: Steps to prepare for donor applications with recommendations, publication of workshop results, online workgroup of participants/ participating institutions.	Mawudor/Stueckelberger, Redecke
15:00	Closing prayer and departure	

Annex 2: List of Participants

	Name	Denomination	Country	Role/Responsibility
1	Rev Dr. Ondjii Toung	Église Présbyterienne Cameroun EPC	Cameroon	Gen Sec, F/P
2	Jonas Kemogne	CEPCA	Cameroon	General Secretary
3	Edwin Anguh	CEPCA	Cameroon	DAF of training Dep
4	Madame Odile Bulabula	ECC	DRC	Finance Coordinator
5	Dr. Jean-Luc Kuye-Ndondo wa Mulemera	(ECC) South Kivu	DRC	Bishop
6	Raymund Kirk Apau	Evangelical Presbyterian Church	Ghana	Estate Officer
7	Mr. Joel Paapa Whyte	Methodist	Kenya	
8	Cornelius Ininda	Chak	Kenya	Internal Auditor
9	Bwibo Adieri	Anglican Devt Services	Kenya	Director
10	Prof. Dr. Obiora Ike	Catholic Church/ecumenical	Nigeria	Director, F/P
11	Madame Ruth Dul	CRUDAN	Nigeria	Executive Director
12	Rev. (Dr.) Yusuf Ibrahim Wushishi	Christian Council Of Nigeria	Nigeria	General Secretary
13	Dr. Viateur Habarurema	Protestant Institute of Arts and Social Sciences (PIASS)	Rwanda	Lecturer
14	Brighton B.L. Killewa	Evangelical Lutheran Church of Tanzania (ELCT)	Tanzania	Secretary General
15	Simon Meigaro Moikan	Council of Churches in Tanzania CCT	Tanzania	Planning, Monitoring and Evaluations Officer
16	The Rt. Rev. Stephen Njihia Mwangi	Anglican	Zambia	Executive Director
17	Madame Deborah Membe	Mindolo Ecumenical Foundation (MEF)	Zambia	Treasurer
18	Manyangadze Gabriel S	Zimbabwe Council of Churches	Zimbabwe	Acting General Secretary
External Consultants/Experts				
19	Prof William Otiende Ogara	CORAT	Kenya	
20	Geoffrey Muraguri	GEARR Consultants	Kenya	
21	Herbert Makinda	CUEA	Kenya	

Moderators and Facilitators				
22	Madame Monika Redecker	Bread for the World, Africa Department	international	Program Officer
23	Prof. Dr. Christoph Stückelberger	Globethics.net	international	Executive Director
24	Dr. Bright Mawudor	AACC		

Annex 3a: Communique in English

African Church Assets Program ACAP
Media Release of the Participants of the Workshop
AACC Conference Center, Nairobi/Kenya, 2-4 March 2016

1. Preamble

We participants gathered here at All Africa Conference of Churches (AACC), Nairobi, Kenya, representing Churches and church-related organizations from 10 countries namely Cameroon, Democratic Republic Congo(DRC), Ghana, Kenya, Nigeria, Rwanda, Tanzania, Uganda, Zambia, Zimbabwe appreciate the importance of exercising proper stewardship over assets entrusted to us. We recognize that today, Churches and church-related institutions such as schools, hospitals, seminaries, universities and agencies own and manage large amount of assets (real estate, land, forests, water resources, works of art and financial investments) and that it is our God given responsibility to care for proper acquisition, use and disposal of these assets.

We gathered under the auspices and the support of the All Africa Conference of Churches, Bread for the World and Globethics.net Foundation which is a global network on ethics with three regional programmes in Africa (East Africa with an office in Nairobi, Kenya, Francophone Africa based in Cotonou, Benin and Southern Africa based in Pretoria, South Africa) and with over 20 National Contacts in the continent.

We appreciate the efforts of churches and church related organizations in improving assets management. We recognise that throughout history, many churches have continued with difficulties to depend on their own assets rather than external donations that have remained unsustainable. The last three decades of gradual decrease in funding from

donors have opened our eyes to new possibilities for becoming self-sustaining through creative use of Assets entrusted to us by God.

Today, we believe that the efficient, effective and ethical management of entrusted assets and resources is not only a moral duty, but also an economic imperative to guarantee the long-term sustainability of these services.

2. We are full of hope and express our concerns

We heard manifold success stories of participants and their institutions of improved and successful management of assets which led to an increase of income and sustainability.

2.1 We thank God for all faithful people and their courage as change agents and good stewards of assets which are God's property to care for.

2.2 We praise the practice good governance, leadership and accountability in the management of our assets and resources in religious institutions, especially aware of difficult circumstances on the African continent.

2.3 We remain deeply concerned at the growing debt portfolio in many of our countries. Indeed debt is not life in dignity. The campaign for debt cancelation for two decades does not seem to have yielded any significant benefits to our communities

2.4 We are deeply concerned at how senseless wars and conflicts have destroyed the fabric of our society and led to destruction of some of our valuable assets

2.5 We have indeed been slow in making decisions concerning acquisition and use of assets and we have not been able to think about time in an ethical and theological manner

2.6 We are aware that we have not always exercised efficient and effective stewardship over use of assets entrusted to us.

2.7 We have often underinsured a number of our major assets against fire, theft and loss.

2.8 We remain concerned about the fact that many of our institutions still don't have asset registers of their properties to effectively control and monitor their use.

2.9 We are concerned that some are still holding onto assets even where it is clear that they could have been disposed of and proceeds from sale better invested

3. As we return to our churches, we commit ourselves to:

3.1 Recommending to our churches to consider developing a theological curriculum in our educational institutions that addresses effective stewardship over assets;

3.2 Sensitizing our communities about the importance of stewardship over resources entrusted to us by God;

3.3 Putting in place a robust management and leadership structure that cares for our resources

3.4 Caring for resources will include: taking stock of the land bank, providing budgetary provision for preventive maintenance, possible risk of litigation, registration of documents and seeking to work with reliable investors;

3.5 Ensuring that for leasehold assets we shall try to seek for better returns by making creative use of existing land-operating leases;

3.6 Establishing the culture of utilizing professionals to assist us manage our assets.

3.7 Ensuring that we verify the reasonableness of returns on investment of our assets by being in touch with likeminded organizations

3.8 Maintaining an Assets Register and that is regularly up dated. All assets will be tagged for proper identification;

3.9 Putting in place a basic insurance cover to assist many churches secure their assets against loss and theft.

We pray that God will give us the strength, will and energy to put into practice what we have learnt during these three days.

4. We ask our development partners

4.1 To stand with us in the process of implementing the commitments;

4.2 To support us in coordination between us, in expertise and identifying experts, in putting in place mechanisms of asset management;

4.3 To accompany us in the effective acquisition, use and management of assets in keeping with our core mission.

5. Coordination and next steps

5.1 We ask Globethics.net in collaboration with AACC to take the coordination role in strengthening the Assets Management

5.2 We ask Bread for the World (BfDW) and other Partners to support this process.

5.3 We plan to meet within one year and report back on our progress and discerning the way forward. Next meeting is planned for March 1 to 3, 2017 at AACC Conference Centre.

Annex 3b: Communiqué en français

Programme africain pour la gestion du patrimoine des Églises
(African Church Assets Programme ACAP)
Communiqué des participants de l'atelier
Centre des conferences CETA, Nairobi, du 2 au 4 mars 2016

1 Préambule

Nous, participants réunis ici du 2 au 4 Mars 2016 à la Conférence des Églises de Toute L'Afrique (CETA) à Nairobi au Kenya, représentant les Églises et les organisations liées aux Églises, provenant des dix pays - a savoir : le Cameroun, la République Démocratique du Congo (RDC), le Ghana, le Kenya, le Nigéria, le Rwanda, la Tanzanie, l'Ouganda, la Zambie et le Zimbabwe - apprécions l'importance d'exercer une bonne intendance des actifs/du patrimoine qui nous sont confiés. Nous reconnaissons aujourd'hui que les églises et les institutions liées aux Églises, telles que des écoles, des hôpitaux, des séminaires, des universités et des agences, possèdent et gèrent une richesse énorme d'actifs (en immobilier, terres, forêts, ressources en eau, en oeuvres d'art et des investissements financiers) et qu'il est de notre responsabilité donnée par Dieu de prendre soin de ses acquisitions, de l'utilisation et de l'aliénation de ces actifs.

Nous nous sommes réunis sous les auspices et avec le soutien de la Conférence des Églises de Toute l'Afrique, Pain pour le Monde et la Fondation Globethics.net qui est un réseau mondial d'éthique avec trois programmes régionaux en Afrique (en Afrique de l'Est avec un bureau à Nairobi au Kenya, en Afrique Francophone basé à Cotonou au Bénin, et en Afrique australe basé à Prétoria en Afrique du Sud) incluant plus de 20 contacts nationaux sur le continent.

Nous apprécions les efforts des Églises et des organisations connexes des Églises dans amélioration de la gestion des actifs. Nous re-

connaissons qu'à travers l'histoire, de nombreuses Églises ont poursuivi avec difficultés leurs missions, en dépendant de leurs propres actifs plutôt que de dons extérieurs, qui restent non durables. Pendant les trois dernières décennies, une diminution progressive du financement des donateurs nous a ouvert les yeux sur de nouvelles possibilités pour devenir autonome grâce à l'utilisation créative des actifs qui nous sont confiés par Dieu.

Aujourd'hui, nous pensons que la gestion efficiente, efficace et éthique des biens et des ressources qui nous sont confiés est non seulement un devoir moral, mais aussi un impératif économique pour garantir la viabilité à long terme de ces services.

2 Nous sommes pleins d'espoir en exprimant nos préoccupations

Nous avons entendu des histoires variées de participants à propos de réussites et de progrès dans leur institution et sur la réussite dans la gestion de leurs actifs, ce qui les a conduits à une augmentation des revenus et de la durabilité.

2.1 Nous remercions Dieu et tous les fidèles pour leur courage, en tant qu'agents de changement, et leur bonne gestion (stewardship) concernent le patrimoine, propriété de Dieu, mis à disposition afin d’en prendre soin.

2.2 Nous gardons en haute estime la bonne pratique de la gouvernance, du leadership et de la responsabilité (accountability) dans la gestion de nos actifs et des ressources dans les institutions religieuses, particulièrement conscients des circonstances difficiles sur continent africain.

2.3 Nous restons profondément préoccupés par le portefeuille des dettes croissantes dans beaucoup de nos pays. En effet, la dette ne permet pas une existence digne. La campagne pour l'annulation de la dette, qui dure depuis deux décennies, ne semble pas avoir apporté de quelconques bénéfices aux communautés.

2.4 Nous sommes profondément préoccupés par la façon dont les guerres et les conflits insensés ont endommagé la structure de notre société et conduit à la destruction de certains de nos actifs précieux.

2.5 Nous avons en effet été lents à prendre des décisions concernant l'acquisition et l'utilisation des actifs et nous n'avons pas été capables de penser le temps d'une manière éthique et théologique.

2.6 Nous sommes conscients que nous n'avons pas toujours exercé de façon efficiente et efficace la bonne pratique de la gestion (stewardship) concernant l'utilisation des actifs qui nous ont été confiés.

2.7 Nous n'avons pas suffisamment assuré un certain nombre de nos principaux actifs contre l'incendie, le vol et la perte.

2.8 Nous restons préoccupés par le fait que beaucoup de nos institutions ne disposent toujours pas de registres d'actifs de leurs propriétés, afin de contrôle et surveillance de l'usage approprié.

2.9 Nous sommes préoccupés par le fait que certains continuent à détenir des actifs, même lorsqu'il est clair qu'ils auraient pu être aliénés et qu'un meilleur investissement du produit de la vente était réalisable.

3. Comme nous retournons à nos églises, nous nous engageons à:

3.1 Recommander à nos Églises le développement d'un curriculum en théologie dans nos institutions de formation, qui enseigne la bonne pratique d'une gestion efficace (stewardship) des actifs;

3.2 Sensibiliser nos communautés sur l'importance de la bonne pratique de gestion (stewardship) des ressources qui nous sont confiées par Dieu;

3.3 Mettre en place une structure de gestion (management) et de leadership solide, qui prend soin de nos ressources ;

3.4 Une bonne gestion des ressources qui comprend l'établissement d'un bilan des biens fonciers, la mise en place de crédits budgétaires

pour la maintenance préventive, de possible risques de litiges, l'enregistrement des documents et chercher à travailler avec des investisseurs fiables ;

3.5 Assurer d'un meilleur retour sur investissement pour les biens locatifs, en faisant un usage créatif des baux des biens fonciers existants;

3.6 Adopter la culture d'employer des professionnels pour aider à bien gérer nos actifs;

3.7 Assurer une vérification raisonnable des retours sur investissement de nos actifs, en gardant contact avec des organisations qui ont une vision similaire;

3.8 Maintenir un registre des actifs qui est régulièrement mis à jour. Tous les actifs seront marqués pour une identification approriée;

3.9 Mettre en place d'une couverture d'assurance de base pour aider de nombreuses Églises à sécuriser leurs actifs contre la perte et le vol.

Nous prions pour que Dieu nous donne la force, la volonté et l'énergie de mettre en pratique ce que nous avons appris au cours de ces trois jours.

4 Nous demandons à nos partenaires de développement

4.1 De se joindre à nous dans le processus de mise en œuvre des engagements;

4.2 De nous soutenir dans la coordination entre nous, dans la compétence et l'identification d'experts qui peuvent nous aider à mettre en place des mécanismes de gestion des actifs;

4.3 De nous accompagner dans l'acquisition, l'utilisation et la gestion efficace des actifs en poursuivant notre mission principale.

5 Coordination et prochaines étapes

5.1 Nous demandons à Pain pour le Monde (Brot für die Welt – Evangelischer Entwicklungsdienst) et d'autres partenaires de soutenir ce processus ;

5.2 Nous prévoyons de nous rencontrer dans une année et de faire un rapport sur nos progrès afin d'établir les futures perspectives. La prochaine réunion est prévue du 1 au 3 mars 2017 au Centre de conférence de la Conférence des Églises de toute l'Afrique à Nairobi.

Pour les contacts de coordination

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- Globethics.net: Prof. Dr. Christoph Stuckelberger, Directeur et Fondateur, Genève/Suisse, email: stueckelberger@globethics.net

Annex 4: Resolution of the All Africa Council of Churches (AACC) General Assembly

Stewardship, Accountability, Transparency, Leadership and Governance

The AACC, its member churches and Christian institutions are called to be good stewards of resources under their custody and are accountable to God and man. The AACC therefore: Remembering the call of God in Jesus Christ to be faithful disciples and good stewards of the entrusted charisma and natural, human, financial and organizational resources (Luke 12:42-48);

1. Recalling that the whole world, but especially the Christians, are held accountable to God (Romans 3: 19) for all their beliefs and actions and held accountable for their hope (1 Peter 3:15);
2. Considering that Christian leadership means servant leadership (Mark 10:45);
3. Recognizing that Christians are called children of light acting not in darkness, but in the light and in transparency (John 12:46); and
4. Remembering the 8th General Assembly's (Yaoundé 2003) "Recommendations on Corruption" which require among others that "AACC member churches take immediate action to declare all Church-related institutions like schools, clinics, hospitals, offices etc. corruption-free zones";
5. Recognizing also the manifold efforts of AACC and its member churches including undertaking the" Social Audit of the Secretariat of All Africa Conference of Churches" 2006 and providing training in leadership and Church management;
6. Recalling the commitment of the 9th AACC General Assembly in Maputo 2008 to moral regeneration, human rights, stewardship and governance in Africa and in its churches;
7. Acknowledging the existing codes of conduct, guidelines and frameworks of member churches, ACT Alliance, EMW and others and welcoming new

initiatives such as the African Centre for Accountability and Accreditation (AfCAA);

- AACC secretariat to offer in a participatory process leadership training on stewardship, accountability, transparency leadership and good governance for leaders of churches and church-related institutions;
- AACC secretariat to develop in a participatory process leadership codes of conduct and implement and monitor them;
- Theological institutions of member churches together with AACC to increase formation on Christian leadership and accountability in managing resources;
- AACC Secretariat and member churches to seek learning partnerships to learn from best practices of churches and church-related institutions;
- Member churches and NCCs to professionalize finance departments and strengthen regulations for expenses, procurements, separation of power and accountability;
- Member churches and NCCs to address political authorities and business leaders to overcome abuse to entrusted resources for personal benefit, to develop effective mechanisms for being a unified voice and to get involved in national good governance initiatives, e.g. in the African Peer Review Mechanism (APRM) in the respective countries;
- AACC Secretariat to launch and implement an African Christian Assets Programme (ACAP) that will facilitate member churches to map, register, secure and man- age Church-related assets of land, resources and real estates and to increase income from it;
- Member churches and NCCs to decide on minimum standards for candidates for elections of positions in churches and Church-related institutions within the provisions of the churches, including a clause for fair campaigning and prohibiting candidates from buying votes;
- AACC to seek cooperation with partners (ecumenical, governmental, business and civil society) for sharing expertise, co-funding and implementing the action plan;
- Member churches and NCCs to submit every second year to AACC General

- Secretariat a progress report on the implementation of the action plan on
- stewardship, accountability, transparency, leadership and governance.

We, the delegates of the AACC 10th General Assembly, affirm that this is possible through the guidance of God's Spirit.

Source:
AACC 10th General Assembly, God of Life, lead Africa to, Peace, Justice and Dignity, Nairobi 2010,
4.3.9.1. Resolutions, pp. 107-108.

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African Church Assets Programme ACAP

Workshop Report, Nairobi/Geneva 2016

Ethical Management of Assets as Ethical Stewardship

On 2nd March 2016, at the All African Council of Churches in Nairobi (Kenya), the African Planning Worshop was initiated as part of the African Churches Assets Programme (phase 1). The workshop was the first step in a comprehensive programme that aims to help leaders in church institutions (such as educational centres, health care services, seminaries, etc.) to build practical capacity in a climate of strong accountability and transparency in the management of assets and resources. This workshop was a result of cooperation between Globethics.net and the All Africa Conference of Churches (AACC), with the support of Bread for the World.

This report is a detailed overview of the presentations, outcomes and follow up of the workshops that took place from 2nd–4th March 2016, that brought together over 25 auspicious leaders and individuals from various religious institutions.

Globethics.net