

# 'Bring the whole tithe into the storehouse': The tithe and sustainable development in Ghanaian Pentecostalism

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**Background:** This article explores the Church of Pentecost's (CoP) theology of tithes and its intersection with sustainable development in Ghana. This research is grounded on the theory that the CoP through the Pentecost Social Services (PENTSOS) as well as other Church-initiated interventions, is pursuing sustainable development in Ghana through her theology of tithes.

**Objectives:** The objective of this research is to demonstrate that the CoP's theology of tithes is a relevant African Pentecostal theology for the study of the relationship between Pentecostalism and sustainable development.

**Method:** The study adopts a phenomenological approach in exploring the CoP's theology of tithes and its relationship with sustainable development.

**Results:** The key findings of this study indicate that there is a nexus between an African Pentecostal theology of tithes adopted by the CoP and sustainable development, and that the CoP is promoting the attainment of 14 out of the 17 Sustainable Development Goals (SDGs) in Ghana.

**Conclusion:** The CoP, an indigenous African Pentecostal Church, has been able to demonstrate that there is a relationship between her theology of tithes and the attainment of the United Nation's SDGs.

**Contribution:** This research proves that the CoP has been able to successfully develop an indigenous African Pentecostal theology of tithe and free-will offering from the Akan traditional worldview of the *ntotosoɔ dudu* [which literally means, the added tenth part] and *Ɔpemɔ afɔree* [to wit, offering out of one's volition] respectively.

**Keywords:** tithe; storehouse; offering; Pentecostalism; sustainable development.

## Introduction

In 2015, all the United Nations member States adopted the 2030 Agenda for Sustainable Development (Arora & Mishra 2019:339–342). This agenda provides a shared blueprint for global peace, prosperity as well as the preservation of our oceans and forests. At the heart of this agenda are the 17 Sustainable Development Goals (SDGs), which are an urgent call for action by all stakeholders including the Church (Arora & Mishra 2019:339–342). Pentecostalism is arguably, the fastest growing strand of Christianity in Africa and therefore plays a leading role in the promotion of sustainable development on the African continent (Wonsuk, Karkainen & Asamoah-Gyadu 2014).

Scholars have observed that one of the reasons why Pentecostals have made tremendous inroads in the African context is the resonance of Pentecostal theology with indigenous African worldview and spirituality (Larbi 2001:234). According to Walls (1996), the last century has been a defining century in global Christianity. The centre of Christian vitality has shifted from the Global North to the Global South. For instance, Pentecostal and Charismatic Christians represent the largest religious group in Ghana with about 10 million members (i.e., 31.6% of the national population) (Ghana Statistical Service 2005).

This development has significant implications for not only the Church in Africa but also the attainment of the 17 United Nations SDGs. This shift is not just a shift in the population of Christians from the North to South, but a shift in the way theology is done. For instance, Africans, South Americans and Asians have to re-interpret the scriptures in the light of their own peculiar

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realities. There is therefore more to this shift; it is also a shift in theological outlook (Tsekpoe 2023:3). The implication is that, a Pentecostal theology of sustainable development in the African context will therefore present realities that are entirely different from those in the Western context.

This article looks at the role that the Pentecost Social Services (PENTSOS),<sup>1</sup> the social services outreach wing of the Church of Pentecost (CoP) is playing in pursuing sustainable development in Ghana. This article contends that the CoP has successfully demonstrated that an indigenous African Pentecostal church is positioned to provide sustainable development that is 'food' to her members through an indigenous theology inspired by Malachi 3:10, NIV.

This research further argues that the theology of faithful tithing by an African Pentecostal Christian denomination is a relevant Pentecostal theology for the study of the relationship between Pentecostalism and sustainable development. The tithe is the main source (95%) of income for the CoP.<sup>2</sup> Malachi chapter 3 and verse 10, commands all believers to give a one-tenth of their income towards the promotion of the kingdom of God. In the CoP, it is the sacred duty of Ministers and Church Officers to pay their tithes faithfully and to teach members to do same (CoP Ministerial Handbook 2008:135). This article argues that, there is a nexus between the CoP's theology of tithes (to promote the kingdom of God) and the attainment of the SDGs.

The research method used in this study is the phenomenological approach. This is because it seeks to understand an experience from the 'point of view' of participants (Leedy & Ormrod 2001:157). Phenomenological studies try to focus on a participant's perceptions of a phenomenon and attempts to answer the question of the experience (Williams 2007:69). Sloan and Bowe (2014, 1291–1303), have observed that, the essence of a phenomenological study is to unearth:

[T]he central underlying meaning of the experience and emphasize the intentionality of the consciousness where experiences contain both the outward appearance and inward consciousness based on the memory, image, and meaning. (p. 52)

I am aware that because I have an affiliation with the CoP, there is the tendency for me to approach the study with my personal preconceptions. In view of this, I have taken steps to ensure *bracketing*<sup>3</sup> (setting aside all prejudgements) during this research. Tufford and Newman (2012:80–96) have observed that bracketing protects the researcher from the cumulative effects of examining emotionally stimulating qualitative research data.

1. The Pentecost Social Services is a registered not-for-profit faith-based development organisation incorporated in Ghana with registration details CG021960422. It was also registered with the Department of Social Welfare on 6th January 1992 (Number D.S.W.452). It is the CoP's social services outreach wing in Ghana.

2. In an interview with Pastor Dr. Nicholas Darko, a former Finance and Administration Director (FAD) of CoP.

3. According to Tufford and Newman (2012:80–96), 'bracketing is a method used by some researchers to mitigate the potential deleterious effects of unacknowledged preconceptions related to the research and thereby to increase the rigor of the project. Given the sometimes close relationship between the researcher and the research topic that may both precede and develop during the process of qualitative research, bracketing is also a method to protect the researcher from the cumulative effects of examining what may be emotionally challenging material'.

## The changing face of African Pentecostal theology

According to Cross (2000:27), while Pentecostals share many theological tenets that are common with other Christians, we have experienced God in ways others do not confess. He is of the view that rather than viewing theology as a description of our distinctives, we need to understand the all-encompassing difference, which our experience of God makes in every area of our lives – especially those who are theological (Cross 2000:27). Pentecostal theology will reflect the reality of God's encounter with humans, developing the recipe with a special ingredient that flavours the whole dish, not just the relish that complements the main course prepared by someone else (Cross 2000:42).

The early Pentecostal way of doing theology was expressed by means of testimonies, songs, trances, inspired preaching and dance (Archer 2007:308). Archer (2007:308) asserts that according to Swiss missiologist Walter Hollenweger early Pentecostals primarily relied upon oral means of communication to express their theology. Hollenweger (1994), in Archer (2007:309), states that the early Pentecostal oral means of communication involved the following: orality of liturgy; narrative theology and witness; maximum participation at levels of reflection, prayer, and decision making, and therefore a reconciliatory form of community; inclusion of dreams and visions into personal and public forms of worship that function as a kind of 'oral icon' for the individual and the community; an understanding of the body-mind relationship that is informed by experiences of correspondence between body and mind as, for example, in liturgical dance and prayer for the sick.

Anim (2020:197) asserts that early Christian thinking on mission and development was of a divisive nature. He observes that some Evangelical Christians and particularly Pentecostals did not support the view that the church should put time and resources into development programmes or social action but rather focus on its primary task of evangelism and soul winning (Anim 2020:198). Anim (2020:198) opines that over the past three decades, Pentecostalism has become the focus of considerable historical and sociological research with scholars writing on a wide range of themes in the development of the Pentecostal and/or Charismatic movement. Pentecostalism is a renewal movement within Protestant Christianity that places emphasis on a direct personal experience of God through baptism with the Holy Spirit, with evidence of speaking in tongues or glossolalia. Many scholars trace the origins of Classical Pentecostalism to the early part of the 20th century in 1901, with Charles Parham as the leader. In the last 10 years, a new development in the missionary thinking of many Pentecostal and Charismatic Churches in Africa has emerged. About 20 years ago, these churches were predominantly linked with the American Faith Gospel and prosperity teaching (Anim 2003; Gifford 1998). This shift has seen a new wave in the involvement of Pentecostals in sustainable development.

For instance, Apostle Eric Nyamekye,<sup>4</sup> the Chairman of CoP has found that:

[T]he Great Commission requires that the Church abandons its fortress mentality and get its people actively engaged in ministry to a hurting world, considering all target groups within a population. This is done with the understanding that persons are not isolated individuals but are persons-in-community embedded in complex socio-economic structures. You cannot, therefore, save the soul of an individual and be unconcerned about the society they live in. Both must be evangelized.<sup>5</sup>

He goes further to assert that:

[T]he church unleashed does not only minister relief to victims of social or natural disasters or support the development of individuals, families, or communities by providing the appropriate tools, knowledge, and skills, it is also committed to changing evil social structures that incarcerate sin. (Global Ministers and Wives Conference Brochure 2024:14)

Today, Pentecostals are actively engaged in the development of their communities and transformation of their societies. The Mission Statement of the CoP reads:

'We exist to establish responsible and self-sustaining churches filled with committed, Spirit-filled Christians of character who will impact their communities'.<sup>6</sup>

## The concept of the Tithe in the Biblical Times

The subject of tithing has generated a considerable amount of controversy among some Christians in recent times. The main argument is that the concept of tithing belongs to the Old Testament and therefore does not apply to New Testament Christianity (Adjaloo 2022:94). Adjaloo (2020:14) opines that a tithe in Hebrew, is known as *maaser* or *madser*, but in Greek, it is known as *dekate*, which means 'the tenth'. He further explains that the phenomenon was a practice in the ancient Near East as were sacrificial offerings or payments of a tenth part of goods or property to the deity. The practice is known from Mesopotamia, Syria-Palestine, Greece, and as far as to the west as the Phoenician city of Carthage (Adjaloo 2022:97).

According to Adjaloo (2022:98), God formally established tithing in the religion of Israel over 430 years after Abraham had first practised it. Jacob was the next to practice tithing after Abraham when he vowed a full tenth to God (Gn 28:20–22, NIV). This clearly demonstrates that the concept of tithing pre-dates the Mosaic laws. Adjaloo (2022:98) argues that, God introduced the laws through Moses to guide His people and included tithing in the laws. Tithing was initially introduced to sustain the priesthood and Levitical institutions. It was then listed among the devoted offerings, which God would never compromise on (Lv 27:24–33), and it became a statutory act of worship:

4.A presentation by Apostle Eric Nyamekye in CoP Global Ministers and Wives Conference, 2024 brochure, pp. 8–14.

5.Ibid.

6.CoP Ministerial Handbook, p. 5.

The tithe opens the window for you to receive the 'blessing', or the empowering to prosper. When you have received God's blessing or empowering to prosper, then you can rest assured that whatever you set your hands to will turn to gold. (Writes Wayne Hancock 2003:74 in De Gray Birch 2007)

The beginning of the tithe debate most frequently starts with Abram (Gn 14:20) and Jacob (Gn 28:22). The first mention of the tithe in Scripture concerns Abraham's tithe of the spoils of war to Melchizedek (De Gray Birch 2007).

According to Ron de Gray Birch (2007), while Leviticus claims the tithe, Numbers indicates to whom the tithe is to be paid. With the division of the land (Canaan) among the 12 tribes of Israel, the tribe of Levi received nothing because God claimed them, Numbers 18:7–8, to serve Him as priests. God identifies Himself to the tribe of Levi as, 'your inheritance among the sons of Israel', verse 20 with verse 21 spelling out God's reason for providing the Levites with all the tithes received.

## Exploring the Theology of Tithes and free-will offering in the Church of Pentecost

In Numbers 18:21–28, the tithe is appropriated entirely to the maintenance of the priestly tribe, being paid in the first instance to the Levites, who in their turn pay a tenth of what they receive to the priests. In Deuteronomy 14:22–29 it is spent partly at sacred feasts, where the offeror and his family participate; and partly in the relief of the Levites, foreigners, orphans and widows (Ajah 2012:24).

As stated by Adjaloo (2022:98), God provided the following conditions under which tithing was to be practised:

1. A chosen people – Israel and later all believers in Christ who are descendants of Abraham are to give tithes.
2. The Tabernacle (a place where God had established His presence) should be a place to send tithes. The tabernacle translated into Temple built by Solomon when Israel finally settled and had their rest in the promised land.
3. Priests and Levites (Tabernacle and/or Temple workers) which translates into the Ministers of the Church and members of staff were the main beneficiaries of the tithes paid by God's people.

According to Adjaloo (2022:99), storehouse were later introduced and eventually established (Deuteronomy 12:1–7; 10–11; 17–18, NIV) where tithes should be sent. The storehouse principle was followed by the early Church in the book of Acts chapter 4 verses 32 to 37, which resulted in the abundance of supply among the members of the first century Church (Adjaloo 2022:100).

In the CoP, the 'storehouse' begins from the Local Assembly where members receive their spiritual nourishment (Adjaloo 2022:100). The 'storehouse' concept is vehemently contested by those who believe that the tither has every right to determine where his or her tithes goes and how it is spent, and that they could take personal responsibility to visit

orphans, widows, and other needy groups of people in society. In the CoP, the tithe gathered into the 'storehouse', is used for everything that promotes the Gospel (which includes providing sustainable development in the communities the Church operates in) and grows the Church. The CoP believes that God allows believers to use part of the 90% of their income for alms giving and that also carries its own blessings.

Adjaloo (2022:100) believes that there is the need to cooperate with God to bring His kingdom within the reach of all men by bringing all the tithes to the 'storehouse'. Fortunately, the CoP has a system that fulfils the mandate of tithing he opines. The Levitical tithe was to be observed for the sustenance of the Levites and priests, failure of which could jeopardise the religious institution. The CoP does not stop members from expressing acts of kindness to the needy in their communities; however, in the CoP it is wrong and out of place to deny the Priesthood institution by giving the 'priestly' tithes to the poor. When tithe is not practised and taught this way, the growth and expansion of the Church is stifled.

The 9th tenet of the CoP stipulates that 'we believe in tithing and the giving of free-will offerings towards the cause of carrying forward the Kingdom of God. We believe that God blesses a cheerful giver (Gn 14:18–20; 28:20–22; Mt 3:6–10; Mt 23:23; Ac 20:35; 1 Cor 16:1–3 and 2 Cor 9:1–9)' (The Constitution of the Church of Pentecost 2016). The free-will offering mentioned here is known as *Opemu afDrɛɛ* [to wit, offering out of one's volition] in the *Twi*<sup>7</sup> language. The *Twi* rendition for tithe is *ntotosoɔ dudu* [which literally means, the added tenth part]. Like the tithe, the free-will offering is paid to God through the Church out one's free-will based on the understanding and appreciation of one's sacred responsibility to contribute to the promotion of God's work. The sacredness in paying the tithe is therefore derived from the understanding that the added tenth part does not belong to the tither. It has been added by God the possessor of all things who has providentially added it to our income for us to return it back to Him. It is founded on the understanding that we are stewards of everything and owners of nothing (1 Cor 4:7, NIV).

Tithing is one of the core practices of the CoP, and is regarded as one of the distinctive attributes that helps identify the CoP. In the CoP, faithfulness in giving offerings and paying tithes to enhance the ministry of the Church is emphasised. Periodic teachings on this subject is regarded as very important. The Church and members depend solely on God as the source of financial supply. Borrowing by the Church is not encouraged. Lending with interest among members is also discouraged.<sup>8</sup>

## Management and disbursement of Tithes in the Church of Pentecost

The Bible admonishes Christians to 'Bring the whole tithe into the storehouse, that there may be food in my house...' (Mt 23:23, NIV). The understanding of the term 'storehouse' varies based on one's context or background. Every church

7. *Twi* is the language spoken by the Akan ethnic group, Ghana's largest ethnic group.

8. The CoP Ministerial Handbook, p. 18.

denomination therefore determines their own 'storehouse'. In the CoP, the total amount of one's tithe is paid in the person's Local Assembly, that is the 'storehouse' in CoP context. From there, a percentage of it is sent through the District and Area to the Headquarters. This means, the CoP operates a centralised system of financial administration. This according to Adjaloo (2022:108), constitutes the 'storehouse' of the CoP.

All tithes paid at the Local Assemblies<sup>9</sup> of the CoP are sent to the District<sup>10</sup> Office at the end of every month, and they are compiled on a District Accounts Sheet<sup>11</sup> and sent to the Area<sup>12</sup> Office for onward submission to the Head Office of the CoP (CoP Ministerial Handbook 2008:135). In the CoP, there are allowable deductions that may be taken from the tithes. These include church rent (where applicable) and utility bills at the Local Assembly. After that, 10% of the remaining amount is retained at the Local Assembly as Local Development Fund (LDF) for administrative expenses.

The remaining amount is sent to the district office. At the district level, allowable deductions are made just as is done at the Local Assembly level. After this, a further 10% known as the District Development Fund (DDF) is retained for administration at the district level. From the district office, the remaining amount is sent to the Area office and again 10% is deducted. This is referred to as the Area Development Fund (ADF).

A second 10% of all the tithes received at the Area office is deducted to support church buildings and mission house projects in the Area. This is known as the Accelerated Infrastructural Development Fund (AIDF).

The remaining amount is then sent to the Headquarters into a central fund. It is from this central fund that the CoP pays salaries of all full-time ministers and church workers in Ghana as well as all missionaries in the external branches (about 150 external branches as of December, 2023) every month. The CoP runs the administration of the Church from this central fund. This central fund fully sponsors the activities of the PENTSOS and supports para-church organisations such as the Scripture Union, Bible Society, Ghana Evangelism Committee etc.

To ensure transparency and accountability of all tithes at all levels of the CoP, there are internal controls and measures in place to ensure that all the tithes are accurately accounted for in the Church. All financial transactions are approved by the designated Officers, and income and expenditure are audited periodically to ensure value for money (Adjaloo 2022:111).

9. A CoP Local Assembly is a local church or congregation under an administrative district.

10. An administrative District in the CoP comprises a collection of one or more Local Assemblies under the leadership of a District Pastor.

11. The District Accounts Sheet is accounting records sheet that is used in collating Tithes records of Local Assemblies in the CoP.

12. An administrative Area in the CoP is a collection of districts usually 10 or more in number under the leadership of an Area Head.



Members of the CoP are taught to be tithe conscious, they are to view tithing as partnering with God in expanding His kingdom. Members are also taught to tithe as part of their covenant relationship with God (Ps 50:4,5). The tithe is also paid at the Local Assembly of the member. It should not be given to Pastors, widows and the poor. God is greatly concerned about His Kingdom expansion that is evangelism and missions, and sustainable development (through the activities of the PENTSOS).

### **The impact of Church of Pentecost's theology of Tithes on the Ghana's socio-economic transformation**

Dr. Joseph Siaw Agyapong is an Elder of the CoP and one of Ghana's most successful businessmen. According to Forbes Africa, his business conglomerate employs about 250 000 people in Ghana. In an address during the 2024 Global Ministers and Wives Conference in Ghana, he indicated that 'the greatest insurance of a Christian's life, wealth, investment and possession is a life of continuous and consistent sacrificial giving and tithing'.<sup>13</sup> He attributes his success in life to the teachings about tithes and free-will offering that he has received from the CoP.

In an address to Ministers and Wives underscoring the importance of tithes and free-will offering in the CoP, Apostle Eric Nyamekye hinted that tithes and free-will offerings contribute 95% of the CoP's income.<sup>14</sup> The theology of tithing is as old as the Church itself. According to Rev. Dr. Nicholas Darko in Adjaloo (2020:100), the church polity of the CoP being Presbyterian (i.e., a system of both clergy and laity) naturally encourages a centralised financial system among other things, and hence operates the storehouse principle. Apart from salaries of Ministers and other church workers, the tithe is used as grants in various forms: for capital projects, that is building chapels, mission houses, major infrastructural projects such as the Pentecost Convention Centre which was built at a cost of about \$37.6m in 2013 and the like. The tithe is also used in financing the activities of the PENTSOS (Adjaloo 2020:101).

Anim (2020:197) asserts that the significance of the CoP in the socio-economic development of Ghana is best summed up in the words of the Vice President of the Republic of Ghana, Dr. Mahamudu Bawumia, who hailed the church as a model and inspiration for Ghana's quest for socio-economic development. Dr. Bawumia's argument was that the CoP has proved through its effective organisational structure and infrastructure that it was possible for Ghana to develop without relying on external aid (Anim 2020:197). According to Anim (2020:198), the CoP is on record as having used indigenous resources to impact their communities without reliance on foreign aid.

Apostle Alexander Nana Yaw Kumi-Larbi, the immediate past General Secretary of the CoP, in Anim (2020:198) has

13. In an address made on Friday 26th January, 2024 at the 2024 Global Ministers and Wives Conference held PCC, Gomoah Fetteh.

14. Ibid.

asserted that with the right kind of leadership and prudent management of resources, the vision of Ghana beyond aid is not only realistic but achievable. The CoP has been able to establish 84 basic schools, 8 health institutions, 2 senior high schools, 3 vocational institutes, a full-fledged autonomous university, a state of the art television station, and 2 radio stations all from its own internal resources in her storehouse without any external support or borrowing. In addition to all these, the CoP has constructed and donated several police stations, health posts, clinics, modern prisons facilities with vocational training facilities, boreholes for the provision of potable water and many other social interventions in communities that Church operates in.<sup>15</sup> During the 2024 Global Ministers and Wives Conference, the Chairman of the CoP, Apostle Eric Nyamekye stated that 'the white man showed us the Church can build schools and hospitals but now the black man has shown that the Church can also build prisons'.<sup>16</sup>

### **The contribution of the Pentecost Social Services to sustainable development in Ghana**

The PENTSOS serves as the social services and development arm of the CoP. Its principal mandate is to serve as the global humanitarian arm of the CoP by delivering relief and development assistance to groups of individuals in vulnerable and marginalised communities and societies regardless of their ethnicity, political affiliation or religious association. The overarching goal is to contribute to the overall well-being of members of the CoP and the citizenry of the Nations where the Church operates. According to the PENTSOS policy document released by the CoP in August 2023, the organisation extends development initiatives to the mission fields of the CoP in and outside of Ghana to complement the gospel work and to facilitate transformational development of communities.<sup>17</sup>

The CoP has been instrumental in promoting growth and sustainable development in Ghana. As part of the Possessing the Nations Agenda under Vision 2023, the Church is deepening activities that will enhance its contribution to accelerated socio-economic development as part of the effort to launch out its transformation agenda in society. In this regard, the PENTSOS, the institution set up to spearhead the implementation of the Church's social development policy, programmes and projects is being restructured and is being made much more effective as the main vehicle for our social ministry in line with the Constitution of the CoP. The commitment made by the Church in the Vision 2023 agenda is:

We will refocus and restructure and position PENTSOS to work effectively as a development oriented organization as well as a corporate organization cast in the mode of other faith-

15. <https://citinewsroom.com/2021/05/church-of-pentecost-hands-over-ejura-camp-prison-to-ghana-prisons-service-photos/>

16. Address delivered by Apostle Eric Nyamekye during the Global Ministers and Wives Conference, 2024.

17. PENTSOS Policy Document, p. 5.



Source: Accessed from The Church of Pentecost General Headquarters, 2022, *PENTSOS Commissions Irrigation Farming Project*, viewed 12 January 2024, from <https://thecophq.org/pentsos>

**FIGURE 1:** A picture of the Church of Pentecost Ministers and graduates after the ceremony.

based development organizations such as the Adventist Development and Relief Agency (ADRA) and Catholic Relief Services (CRS).<sup>18</sup>

In the vision 2028 policy document of the CoP, the Church envisages that in the coming years, the PENTSOS will consolidate gains made in vision 2023 in sectors such as health, education, water and sanitation, and livelihood enhancement, among others. The CoP envisions that necessary steps will be taken to ensure that the outcomes achieved in vision 2023 are sustainable. According to the CoP's vision 2028, the PENTSOS will also initiate interventions to improve food security, offer employment opportunities and increase household income, especially through agriculture. The purpose is to use the CoP social ministry to contribute to the attainment of the SDGs in Ghana.<sup>19</sup>

On Friday, 05 January 2024, 25 students graduated from the Pentecost Weaving Centre after completion of their training at the Pentecost Weaving Centre in the Bawku Area of the CoP. The centre was founded in 2021 by the PENTSOS and was solely established to provide free self-employable vocational skills to help curb the rampant rural-urban migration among the youths in the Northern parts of Ghana because of the harsh economic conditions. The centre currently has over 200 students under training. In 2023, 57 students graduated with employable skills and most of them are now well-established in their own firms.<sup>20</sup>

18. CoP Vision 2023 Policy Document, p. 59.

19. *Ibid.*, p. 57.

20. <https://thecophq.org/25-students-graduate-from-pentecost-weaving-centre/>.

On 26th June, 2022 the PENTSOS commissioned and donated a 10-acre solar-powered irrigation farm project at Tanga in Ghana's Upper East Region. According to the Director for the PENTSOS, Elder Richard Amaning,<sup>21</sup> the move was to ensure food security and livelihood empowerment in the Tanga community. The Headquarters of the CoP in partnership with the PENTSOS therefore decided to embark on dry-season irrigation farming (mainly short-cycle vegetable production) to support both members and non-members of the CoP in the community to create job opportunities and attain sustainable income. The irrigation facility supports 50 smallholder farmers to cultivate vegetables such as okra, onion, pepper, tomatoes, cabbage among others and reduce their dependency on rain-fed agriculture, which is on a balance of probabilities because of climate change.

The Netherlands Water Partnership (NWP) has lauded this initiative of the PENTSOS as a smart irrigation project in Ghana showing promising results. According to the project manager, Roy Agterbos, the initiative is a locally adapted technology that is climate-smart and water efficient.<sup>22</sup>

With funding from the CoP Headquarters, the PENTSOS by the close of 2022 had constructed 60 limited mechanised water systems for deprived communities in Ghana through its Integrated Community-Based Water, Sanitation and Hygiene (IC-WASH) Project initiated in 2019. The goal was to provide access to safe drinking water in Ghana's deprived communities in order to ensure health of community members. By 2022, the total number of water projects

21. <https://thecophq.org/pentsos-commissions-irrigation-farming-project/>.

22. <https://www.netherlandswaterpartnership.com/news/smart-irrigation-project-ghana-shows-promising-results>.





Source: Accessed from The Church of Pentecost General Headquarters, 2022, *PENTSOS Commissions Irrigation Farming Project*, viewed 12 January 2024, from <https://thecophq.org/pentosos>  
**FIGURE 2:** A 10-acre solar-powered irrigation project by the Pentecost Social Services.



Source: Accessed from The Church of Pentecost General Headquarters, 2022, *PENTSOS Commissions Irrigation Farming Project*, viewed 12 January 2024, from <https://thecophq.org/pentosos>  
**FIGURE 3:** An Integrated Community-Based Water, Sanitation and Hygiene initiated water project by the Pentecost Social Services.



constructed through the IC-WASH project since its inception is 184. These facilities serve over 68000 people who hitherto would have travelled long distances in search of potable drinking water.<sup>23</sup>

### The Nexus between the Church of Pentecost's Theology of Tithes and the Sustainable Development Goals

In Malachi 3:10a, NIV, the Bible says 'Bring the whole tithe into the storehouse, that there may be food in my house ...'. In Nehemiah 10:38, NIV, the Bible says:

A priest descended from Aaron is to accompany the Levites when they receive the tithes, and the Levites are to bring a tenth of the tithes up to the house of our God, to the storerooms of the treasury.

Similarly in Nehemiah 12:44a, the Scripture says 'At that time men were appointed to be in charge of the storerooms for the contributions, first fruits and tithes'. In verses 12 and 13 of Nehemiah chapter 13, the Bible says:

All Judah brought the tithes of grain, new wine and olive oil into the storerooms. I put Shelemiah the priest, Zadok the scribe, and a Levite named Pedaiah in charge of the storerooms and made Hanan son of Zakkur, the son of Mattaniah, their assistant, because they were considered trustworthy. They were made responsible for distributing the supplies to their fellow Levites.

In the CoP, both the clergy and the laity see payment of tithe as a core practice that underscores the Church's distinctiveness. This is consistent with Biblical texts such as 'And praise be to God Most High, who delivered your enemies into your hand'. Then Abram gave him a tenth of everything (Gn 14:20, NIV). And:

Just think how great he was: Even the patriarch Abraham gave him a tenth of the plunder! One might even say that Levi, who collects the tenth, paid the tenth through Abraham. (Heb 7:4;9, NIV)

The CoP has been able to develop an African Pentecostal theology based on Ghana's socio-cultural context that teaches members and church leaders to acknowledge that payment of one's tithe is a sacred obligation to God so that there will be *food* in His house. Just as food in its literal sense provides sustenance for human survival, the *food* that is made available in the House of God as a result of the tithes, provides sustainable development for both members and non-members in communities where the CoP exist.

### The role of Church of Pentecost in the promotion of the United Nation's Sustainable Development Goals in Ghana

The PENTSOS partners with other CoP wings such as the National Discipleship and Leadership Development Committee (NDLDC) as well as external organisations to pursue the SDGs in Ghana. The NDLDC of the CoP in collaboration with an environmental care organisation based in Sweden held a Worldwide Social Media Campaign under the auspices of the World Evangelical Alliance (WEASC) and

23. [https://web.facebook.com/pentsosglobal/?\\_rdc=1&\\_rdr](https://web.facebook.com/pentsosglobal/?_rdc=1&_rdr).

in partnership with the UN. This was observed as part of the Global Day of Action on the SDGs in September 2020.<sup>24</sup> The CoP also has an annual flagship programme dubbed 'Environmental Care Campaign' which seeks to bring all stakeholders in the Ghanaian society together to take pragmatic steps at saving our oceans and forest as well as combatting climate change. In 2023, this campaign led to the planting of 1.7m trees by CoP members in Ghana.<sup>25</sup>

According to the National Coordinator of the NDLDC of the CoP, Apostle Dr. Samuel Gakpetor, the CoP through the activities of the NDLDC and the PENTSOS have in the last 5 years undertaken activities that have had significant impacts on the attainment of 14 out of the 17 SDGs of the UN. These include activities on ending poverty in all its forms, ending hunger and achieving food security, provision of health services and promotion of well-being for all, quality education, clean water and sanitation, gender equality, sustainable energy and/or electricity, economic growth and employment, building of resilient infrastructure, making cities and human settlements safe, taking urgent action to combat climate change, conservation of our oceans and water bodies, land and forest conservation, and the promotion of peaceful inclusive societies for sustainable development.

## Conclusion

It can be concluded that the CoP and its outreach wings such as the PENTSOS and the NDLDC are playing a strategic role in pursuing sustainable development in Ghana. This study has demonstrated that the CoP, an indigenous African Pentecostal church is providing sustainable development that is 'food' to her members and communities in which she exists through an indigenous theology inspired by Malachi 3:10. Furthermore, the article has brought to light that the theology of faithful tithing by the CoP, an African Pentecostal Christian denomination, is a relevant Pentecostal theology for the study of the relationship between Pentecostalism and sustainable development. Humans depend on food for their survival but the 'food' provided by the faithful tithing of God's people in the CoP is going a step further in sustaining not just humans but our planet.

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## Competing interests

The author declares that he has no financial or personal relationships that may have inappropriately influenced him in writing this article.

## Author's contributions

E.A.K., is the sole author of this research article.

24. 2020 NDLDC Annual Report, p. 1.

25. Interview with Pastor Emmanuel Pasteeco Arthur, Secretary NDLDC.



## Ethical considerations

This article followed all ethical standards for research without direct contact with human or animal subjects.

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## Data availability

Data sharing is not applicable to this article as no new data were created or analysed in this study.

## Disclaimer

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