**The Anglican Legislative Unit**

**(formerly the Anglican Tax Unit)**

**General Synod/te Hīnota Whānui**

**REPORT AND APPLICATION FOR FUNDING**

**ORGANISATION NAME:** The Anglican Legislative Unit

**CONTACT PERSON:** **Name** Mrs Elizabeth Kay

 **Address** 32 Mulgrave Street

 P O Box 12-287

 Thorndon

 **WELLINGTON**

 **Phone Number** (04) 473 9369

 **Fax No** (04) 473 9991

 The Anglican Legislative Unit operates from the offices of The New Zealand Anglican Church Pension Board

REPORT For the years 2016 and 2017

APPLICATION FOR FUNDING For the years 2018, 2019 and 2020

**PREPARED:** February 2018

PURPOSE

* To advocate to central and local Government on behalf of the Church to ensure that the operations of the Church are taken into account.
* To convince Government to assess the Churches for taxation (including income tax, rates and ACC levies) at the lowest justifiable level, whilst maintaining concessions gained.

For the Anglican Church in Aotearoa and New Zealand, (the Anglican Church or ‘the Church’) the benefits from concessions and exemptions have been estimated to be worth millions of dollars. This includes income tax, housing tax concessions, tax free clergy allowances, FBT exemptions and the annual rebates to parishioners on their freewill offerings and donations to the Church.

* In association with the InterChurch Bureau (ICB, formerly known as the Inter Church Working Party on Taxation, ICWPT), to ensure that the Anglican Church is kept up to date and well informed with regard to tax, GST, accounting, audit and financial reporting requirements affecting the Church, and various non-tax financial matters, through changes in government policy, regulation or common law.
* To provide advice for Anglican Church managers for a range of matters in relation to the charitable status of the church, such as GST issues, , tax treatment of clergy housing, clergy allowances, honoraria, the donations regime, vehicle reimbursement rates, health and safety matters, and property and heritage building management,.

MISSION STATEMENT

* Serve this Church denominationally and represent this Church ecumenically on all issues where legislation, regulation or compliance with regard to taxation or financial matters impinges upon, or appears likely to impinge negatively upon, the effective furtherance of the work of Christian mission, and would impose extra tax or other costs on the Church.
* Pursue opportunities to negotiate advantageous taxation outcomes.

OBJECTIVES, STRATEGIES AND EVALUATION

* To minimise present and future taxation liability of the Church.
* To monitor developments in relation to non-tax issues such as accounting, audit, financial reporting and the like, to ensure that compliance costs are minimised and all entitlements are received.
* Strategy:

(a) Rapid response by the Legislative Unit;

(b) Effective communication to the Church;

(c) Active co-operation with other Churches;

(d) Advocating the Anglican Church and other Churches case through submissions to or consultation with regulatory authorities, Parliamentary Select Committees, government departments and the Government of the day.

* Criteria for evaluation:

 **Primary**

(a) Assess benefits to Church budgets from tax exemptions and concessions;

(b) Assess costs to Church budgets if/when exemptions and concessions are lost or compliance with newly proposed laws would result in unnecessary costs;

**Secondary**

(a) Assess benefits to Church workers from tax exemptions and concessions and other entitlements, e.g. Government superannuation, social assistance;

(b) Assess costs to Church workers if/when exemptions and concessions are lost.

*The Anglican Tax Unit (formerly the Anglican Tax Unit) has continued to be active on a number of issues and has played a significant role, either on its own or as a contributor, to the InterChurch Bureau (ICB). Copies of any submissions or advisory papers mentioned are available upon request.*

RECENT KEY ACTIVITY

1. Financial Reporting, Accounting Standards and Auditing/Assurance

Since the new financial reporting standards came into effect on 1 April 2015 registered charities have begun reporting in line with the new format statements of performance, which has a greater onus on correct reporting. The new standards have been adopted by 100% of Tier 1 charities and 85% of Tier 2, but Tier 4, which includes many churches, remains under 40%. Cash flow statements in particular have proved a challenge for Tier 4 entities in their first year of reporting. Reform remains on-going, although no significant changes are expected over the next 2-3 years. Tier 1 and 2 Performance Standards are likely to be introduced by 2021. The ICB continues to work with Charities Services towards better understanding of the operating environment of churches. Not-for-profit and Public Benefit entities (PBEs) have faced significant increases in the work and costs needed conform to the Statements of Service Performance. The accounting and audit costs involved have imposed relatively high standards of compliance on parishes, many of whom have relatively low levels of both accounting knowledge and income.

On the plus side, public publication of the Performance statements on the Charities Services website should serve to highlight the vast range of charitable and community work undertaken by the church and its reliance on volunteers and charitable donations and help support continuation of the Church’s ‘charitable purposes’ status.

In 2017 the ICB worked with Charities Services to produce a flyer with guidelines around typical outputs and outcomes to help churches compile the non-financial section of the Statement of Service Performance. Charities Services consider that churches should view the SSP as a useful way of demonstrating the public benefit of the work of the churches. The flyer has been circulated to all Diocesan and Hui Amorangi Secretaries/Registrars.

The ICB is involved with a Charities Service’s Sector User Group forum, providing input into a government review of the *Charities Act 2005*. The charitable sector has undergone significant change years since the passing of the Act, notably the emergence of an increasing social enterprise sector. The definitions of charitable purpose and various tax and regulatory matters remain outside the scope of the review.

1. Overseas donations

In 2016 IRD released the *Discussion Document; Donee organisations Issues Paper IRRUIP 9* - clarifying when funds are applied wholly or mainly to specified purposes within NZ. The paper proposed radical changes to offshore donations from churches and led to considerable discussion and submission work. IRD is currently preparing a new interpretation statement on the ‘wholly or mainly’ question, and a further discussion document expected in 2018. IRD has taken into account the Churches’ response, and pulled back on the original proposals, with definition of ‘wholly or mainly’ now likely to be 75%.

1. Fire and Emergency Services Levies

New legislation, creating a single, unified, fire services organisation, came into effect on 1 July 2017. The new regime of levy assessment on full sum insured, rather than indemnity value, will take effect from 1 January 2019. The changes to the method of calculation may result in significant levy increases.

In July 2017 Cabinet gave approval for transitional relief for large entities, phasing out over four years from 1 January 2019. This will only apply to policyholders liable for levy payments of $75,000 or more, who also face a doubling of their levy payment (or greater) as a result of the new provisions, some Churches may qualify.

As regards Material Damage insurance, while most dioceses insure with AIB, some entities insure on their own. As this leaves them outside the umbrella of the Anglican Church, it means they will be assessed as a separate unit regarding assessment of Fire Service levies. With the levy now increasing dramatically, all Dioceses, nga Hui Amorangi, Mission Boards, church schools, and other entities listed as Authorised Trust Boards under Schedule 1 of the *Anglican Trusts Act 1981*, need to give this issue proper consideration.

The ICB with ACIB continues to make representation to government on the issue.

OTHER RECENT WORK

1. GST, FBT and general tax guidelines for churches

An updated ICB GST, FBT and other tax matters advisory paper, including a section on property and GST matters, produced and circulated to Anglican Diocesan/Hui Amorangi contacts, and the ICB membership.

1. Clergy allowances, honoraria and koha

An advisory memorandum produced and circulated to Anglican Diocesan/Hui Amorangi Secretaries and ICB members. The paper included information about vehicle mileage rates and a flow chart to provide help on honoraria for those at parish level.

1. Health and Safety

During 2016 the ICB ran over 30 workshops throughout the country for churches and faith organisations, produced a comprehensive workbook providing guidelines and templates, and set up a specific new ICB website – icbnz.org. Over 3,000 people registered. Anglican attendees totalled 384. Registrations, payments and issue of attendance certificates were managed through the ALU, resulting in a significant workload. The ALU has continued to respond to regular queries on a range of health and safety matters, including property issues. The workshops highlighted a lack of understanding in many immigrant communities as to the importance of adhering to the requirements of government legislation and regulations.

1. Building (Earthquake-prone building) Amendment Act

The ICB held discussions and made submission to the Department of Internal Affairs on the anticipated effect on church properties. The new Act divided the country into three categories of earthquake risk and brought in a centralised government database of seismic-prone buildings. The legislation created a new “Priority Buildings” category, applying to buildings likely to collapse on public roads or footpaths, as well as schools and other buildings regularly inhabited by 20 or more people. These have much tighter assessment timeframes and will require more urgent strengthening, although extensions are possible for certain heritage buildings. The intervention of the Kaikoura earthquakes in late 2016 emphasised the urgency for action.

1. Heritage building matters

The ICB has continued discussions with Manager Heritage NZ Pouhere Taonga, regarding ways Heritage NZ can work more cooperatively with owners of heritage church buildings.

1. Local Authority Rates

Advice to parishes and churches regarding local authority treatment of property rates for places of religion. Many churches have experienced difficulties with local councils regarding the rating exemptions in the Act for places of worship.

1. Donee Organisations and Gifts

In 2016 IRD Rulings released QWBA QB 16/05 (Questions we’ve been asked), giving clarity and guidelines around tax deductibility for gifts and who may receive a donation tax credit. A gift must be a voluntary payment for which the supporter receives no material benefit or advantage, i.e., there is no private pecuniary profit. Payment of a donation is seen as voluntary even if made under a sense of moral obligation, unless there is an obligation to do or provide something in return.

1. Immigration Issues and Religious workers

On-going monitoring of immigration issues, with the perception that the Department of Immigration’s stance regarding visas for religious workers appears to be hardening.

1. Missionaries and Superannuation

Ongoing monitoring of superannuation for missionaries to ensure they receive their proper entitlement from the Ministry of Social Development. Monitoring of cases before the Courts affecting entitlement for superannuation of missionaries on long term overseas service.

1. Fees for marriage celebrant licences and renewals

In 2017 the DIA implemented a new fee regime for the registration and renewal of marriage and/or civil union celebrants. Under Section 8 of the Marriages Act 1955 there are currently 10 specified religious bodies that are not required to pay the new fees, (the Anglican, Baptist, Catholic, Greek Orthodox, Lutheran, Methodist, Presbyterian, and Congregational Churches, All Hebrew Congregations and the Salvation Army). As all these self-manage the application and renewal process for celebrants, they directly incur the costs of maintaining their celebrant details. Other churches must follow the appointment and renewal process outlined in the Marriages Act, administered by the DIA.

1. Police Vetting Cost Recovery

ICB made a number of representations to the Minister regarding the effect on the faith sector with the adaption of cost recovery for the Police Vetting Service. The new regime came into force on 1 July 2017, charities are to be exempt, but will need to include their charity registration number when making application.

1. Anti-Money Laundering Amendment Bill

The new legislation has widened the net of the Anti-Money Laundering and Countering Financing of Terrorism Act 2009. Church entities will need to ensure they are not caught in any way. If there is any risk, it would be advisable to apply for an exemption.

CURRENT GOVERNMENT LEGISLATIVE AND REGULATORY REVIEW

1. Review of the Charities Act 2005

A Government review of the Act focusing on some substantive issues (but excluding the definition of ‘charitable purposes’) is currently underway, with the Minister looking to achieve the revision within this Parliamentary term.

1. Government Working Party on Taxation

At the end of 2017, the government set up a working group to look at the structure, fairness and balance of the tax system, in line with election pledges. The group will be chaired by former Finance Minister, Sir Michael Cullen, architect of the *Charities Act*.

1. Revision of Trusts and Incorporated Societies legislation

A new Trusts Bill, to replace both the Trustee Act 1956 and the Perpetuities Act 1964, was introduced in Parliament in August 2017. The legislation aims to ensure trustees have clearer understandings as to their role and obligations. The ICB may look to obtain some generic legal advice. As churches often operate under quite complex trust arrangements, these should be reviewed. A paper outlining the duties and obligations of trustees and the likely changes in legislation is available.

Revised legislation regarded Incorporated Societies is expected in 2018 and the ICB will consider submission. The Bill proposes that no new societies will be able to register under the Charitable Trusts Act 1957, and will need to register under the Incorporated Societies legislation. Societies currently registered under the Charitable Trusts 1957 will be deemed to be registered under the new Act two years after its passing. The new Bill will require the distribution of assets to another non-profit-making society, if wound up, rather than being able to distribute assets to members as current. This is unlikely to affect churches and church entities, as in order to be charitable on winding up assets already need to go to another charity.

ONGOING AREAS OF WORK

* Quarterly reports to GSSC;
* Six monthly reports to National Church Leaders Group;
* Quarterly reports to the Catholic Bishops Conference;
* Advice to Dioceses, ngā Hui Amorangi and Parishes and other Anglican entities on the specific application of tax and other laws/regulations, in response to requests received;
* Communications to all ICB Churches and church groups advising progress and outcomes in relation to current issues;
* Responding to queries received from ICB member Churches;
* Attendance, meeting organisation and minute taking at all quarterly ICB meetings;
* Annual update of Motor Vehicle reimbursing rates. The Legislative Unit monitors changes in motor vehicle costs and shares the results with the Anglican Church and wider ICB.

ONGOING MONITORING

* **Clergy stipends, clergy as employees, income splitting etc.** – the stipend concept is an important plank in the churches justification for concessions in housing, FBT and allowances, and the tax exempt clergy pension;
* **Donations regime**, both internal and overseas;
* Honoraria and Reimbursements;
* **Clergy allowances -** their application and history concerning the levels set;
* Clergy Relocation Expenses;
* **Other finance and tax matters as they affect the Church:** ACC (Accident Compensation) levies, FBT (Fringe Benefit tax), GST (Goods & Services Tax) and GST Audits, Dividend Imputation credits, Payroll Giving, Support of Overseas Missions, With-Holding Tax rates, etc.

FUNDING REQUIRED FOR:

1. Legislation Monitoring (Parliamentary Bills, Acts, Reports and Ministry/Departmental Discussion Documents);
2. Monitoring and evaluating Regulations, Rulings, Reports and Tax cases and other relevant Court judgments;
3. Researching and preparing submissions etc. including obtaining legal and expert advice where required, word processing, copying, etc.;
4. Appearing before Select Committees, contact with Ministers and other Members of Parliament, and meetings with Government Officials or others in applicable regulatory positions, as required;
5. Preparing regular reports to General Synod Standing Committee, and reports to Dioceses and nga Hui Amorangi;
6. Preparing advisory memorandums on tax and finance matters particular to the Church;
7. Responding to requests for information and assistance from Dioceses and Te Pihopatanga and to some non-chargeable individual queries on tax and regulatory matters;
8. Providing up-dated mileage reimbursement allowance information to the Churches and dealing with subsequent inquiries;
9. Working with the InterChurch Bureau (ICB), on some or all of the above;
10. Coordination of and secretarial support to the ICB and ASL, including meeting organisation and agendas, arranging outside speakers, preparation of papers for discussion, minutes and follow-up actions;
11. Purchasing of tax manuals and other documents as required, and seminar/workshop costs.

SOURCES AND APPLICATION OF FUNDS

General Synod agreed in 2008 that it would commit to fully funding the Anglican Legislative Unit (then called the Anglican Tax Unit) which has since then continued to rely on funding from General Synod.

Costs for the last three years have been as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **2017** |  | **2016** |  | **2015** |
|  | **$** |  | **$** |  | **$** |
| Outgoings and costs |  |  |  |  |  |
| ALU: Charge from hours worked | 1,846 |  | 8,214 |  | 7,563 |
| ICB: Anglican share of costs  | 4,000 |  | 11,819 |  | 4,553 |
| ICB: Anglican share of ICB/ICWPT costs (Final to June 2015), now part of ICB) |  |  |  |  | 2,500 |
| Publications & other costs | 500 |  | 0 |  | 9 |
|  |  |  |  |  |  |
| Total costs | 6,346 |  | 20,033 |  | 14,625 |
|  |  |  |  |  |  |
| Costs have been met as follows: |  |  |  |  |  |
| General Synod – Contribution for year | 9,000 |  | 17,000 |  | 16,000 |
|  – Additional funding | - |  | 3,033 |  | - |
|  |  |  |  |  |  |
| Total Funding | 9,000 |  | 20,333 |  | 16,000 |
|  |  |  |  |  |  |
| Surplus/Deficit for Year | 2,654 |  | 0 |  | 1,375 |
| Prior Year surplus/(deficit) carried forward | (1,931) |  | (1,931) |  | (3,306) |
| Funding - over/(short) | **723** |  | **(1,931)** |  | **(1,931)** |

EXPLANATION OF COSTS

Costs in the 2016 year were significantly higher because of the unforeseen costs involved in running the ICB Health and Safety Workshops, which employed outside contractors. Take up was considerably greater than anticipated. All registration and administration was done through the ALU office.

*Following the restructure of the ICWPT and AllChurches Bureau, the ICB financial year was moved to 1 January to 31 December, in line with the practice of most member churches.*

FUNDING REQUESTS

|  |  |  |  |
| --- | --- | --- | --- |
| **2014** |  | **$15,000** | **+ GST** |
| **2015** |  | **$16,000** | **+ GST** |
| **2016** |  | **$17,000** | **+ GST** |
| **2017** |  | **$20,000** | **+ GST** |
| **2018** |  | **$20,000** | **+ GST** |

As costs are dependent on issues that arise, and the complexity and longevity of the response required, it continues to be difficult to stipulate a fixed amount for funding future work of the ALU. In the 2017 year, costs were significantly lower because the general election slowed the progress of Parliamentary business. Costs over the next two years may be affected by wide-ranging legislative review, some of which is already underway.

All funding requests are net of charges shared and recovered from non-Anglican Churches involved. Only the Anglican share of ICB costs (some 30% of the total) is included above. Time spent by Pension Board staff on behalf of the ICB is charged out to the other member churches on a cost allocation basis.

Since 1 January 2016 cost sharing between the ICB member churches has been based on denominational membership (rather than the raw 2013 Census figures for religious affiliation as formerly), which has reduced the Anglican share.

ICB costs may also include any outside consultants or subject experts employed.

The Anglican (Legislative) Unit’s costs do not include taxation work relating to the Board’s funds, in particular superannuation and KiwiSaver issues. These costs are borne directly by the Pension Board superannuation and welfare funds.

THE INTERCHURCH BUREAU

Membership of the ICB (formerly the InterChurch Working Party on Taxation or ICWPT) currently includes some 35 churches representing almost all Christian denominations in New Zealand, with a further group of church-connected officers kept informed. Six new churches joined as financial members in 2017. Within the full ICB a Core group of 25 church-appointed representatives continues to meet four times a year. A majority of representatives are National Administrators or Finance Officers for their Church and now includes representatives from the Catholic Bishops’ Conference and the Society of Mary. Appendix 1 details the current composition of the ICB membership.

The ICWPT was a group of Church organisations established in 1988, after many Churches came together in response to radical tax proposals by the government of the time that were likely to severely impact the work of the Church. Over the next two decades the ICWPT continued to work ecumenically, monitoring Government policy and legislation with a common aim of minimising present and future taxation liability for all the Churches and ensuring the maintenance of any concessions gained, meeting and corresponding as necessary. In recent years the work of the ICWPT began to expand beyond taxation to include accounting, ACC and other finance matters. Following the Canterbury earthquakes, members became involved in a range of property and risk matters, including issues around management and ownership of heritage buildings, seismic strengthening and Health and Safety in employment. In mid-2015, following the retirement of Gillian Robertson and Gordon Copeland, the ICWPT was restructured and became the InterChurch Bureau (ICB). At the same time AllChurches Services (ASL), the bulk-buying company set up under the AllChurches Insurance Bureau, was transferred under the ICB umbrella. At the time of the restructure a brief history of the ICWPT was produced, outlining significant issues since the mid-1980s, including the 1987 tax proposals and the lead up to the *Charities Act 2005*.

The ICB has continued the mission of the ICWPT, monitoring legislation and regulations that may affect the work of the Churches and issuing guidelines and advice to Churches as appropriate. Member Churches operate under a Terms of Reference that formalises the InterChurch Bureau’s mission, field of operations and working structure. As well as tax and finance matters, the ICB monitors risk management and property issues of common concern to all member churches, work which was formerly undertaken by the AllChurches Bureau. Combined action is generally taken on matters that affect all or a majority of the group.

As a consequence of the staff changes at the Pension Board, in early 2015 General Synod Standing Committee reviewed the Anglican Tax Unit, which in May 2015 became the Anglican Legislative Unit (ALU). The ALU currently operates under the guidance of a GSSC appointed Reference Group who provide specific external expertise on legal and tax matters, or other issues, as necessary. The ALU continues to be managed in the offices of the Pension Board with Elizabeth Kay as Coordinator. In 2017 Charles Hemana was appointed to represent Te Pīhopatanga o Aotearoa and Mark Wilcox, NZACPB Chief Executive, was appointed replacing Greg Binning.

The Anglican Legislative Unit has continued to contribute fully on behalf of the Anglican Church, both in personnel and finance. Information gathering and submission writing on behalf of the ICB is mostly undertaken by the Anglican Legislative Unit, with input from the participating Churches. Legal expertise is obtained when required from Ian Millard QC and tax expertise from Tim Steel, both members of the Anglican Legislative Unit’s advisory panel. The Secretariat remains with the Pension Board, Elizabeth Kay acting as Coordinator and Secretary, and the Board continues to be the clearing house for ICB financial transactions. Members should note that Legislative Unit costs include the Anglican share of ICB costs after reimbursement from the ICB for the contribution we have made. The ALU reports quarterly to GSSC, and the ICB reports six monthly to the National Church Leaders and quarterly to the Catholic Bishops’ Conference.

GENERAL

The Anglican Legislative Unit (formerly the Anglican Tax Unit) is a successful operation because it can present a united Anglican voice to Government and others. It is also successful because it enables individual Dioceses or other Anglican Church units to collaborate, find out information more quickly and cheaply, and use that information to their advantage. Diocesan and nga Hui Amorangi Managers and other Anglican organisations cooperate regularly with the Legislative Unit.

There is excellent and vital cooperation amongst the ICB member Churches that would not have been possible to the same extent without the leadership of the Legislative Unit. Many ICB member Churches have a representative on the ICB who is authorised to speak and participate on that Church’s behalf and it is appropriate that the Anglican Church has representation at Diocesan Registrar/Management level on the ICB, from both Tikanga Pakeha (Colleen Kaye) and Tikanga Maori (Charles Hemana).

The Legislative Unit has also been a success because not only can an issue be dealt with once, instead of by each Diocese, Hui Amorangi or Trust in the Anglican Church, but in many cases the issue has been able to be dealt with on behalf of all the Churches. This has meant expenditure has been kept to a minimum giving considerable savings in time and money to the Anglican Church.

The Legislative Unit circulates all material to the Anglican Church for dissemination through the General Secretary. On a limited basis we can also deal directly with enquiries from ministry units, but would prefer these were directed through Diocesan/Hui Amorangi offices in the first instance.

The Legislative Unit currently comprises two people from the Anglican Church Pension Board staff. Elizabeth Kay has acted as Coordinator since 2015, with Greg Binning, Manager Finance and Operations, providing finance and tax support. Elizabeth continues to undertake the Secretarial /Coordination work of the ICB, as well as for AllChurches Services and the AllChurches Insurance Bureau. Greg left the Pension Board in 2017 and Lisa Dobbie is currently undertaking role of Finance Manager.

External tax and charity consultant Tim Steel has continued to provide s expertise on tax, GST and other financial matters to the Anglican Legislative and the ICB. Tim provides similar expertise to the Pension Board. Ian Millard QC’s legal expertise and commitment has continued to be available to the ALU and the ICB as required.

Recommendations TO THE 2016 General Synod/te Hīnota Whānui

1. That the Report of the Anglican Legislative Unit be received.
2. That the General Synod continue to commit to fully funding the Anglican Legislative Unit.
3. That the General Synod fund the Legislative Unit:

|  |  |  |
| --- | --- | --- |
| **2018** | **$20,000** | **+ GST** |
| **2019** | **$21,000** | **+ GST** |
| **2020** | **$22,000** | **+ GST** |

Elizabeth Kay

**THE ANGLICAN LEGISLATIVE UNIT**

9 February 2018

Appendix 1

Membership of the InterChurch Bureau

The ICB represents most of the Christian Churches in New Zealand. Costs are shared according to the church membership figures provided by the individual denominations. (Prior to the restructure of the ICWPT in June 2015 costs were allocated on the Religious Affiliation information provided from the NZ Population Census). Churches participating in the ICB have varied over the years. The grouping has on occasion included The Antiochian Orthodox Church, The Greek Orthodox Church, and the Hebrew Congregations.

The current chair is Mr Chris Bethwaite, National Administrator, Elim Church.

The participants at present are as follows:

* The Anglican Church in Aotearoa, New Zealand and Polynesia Te Hāhi Mihinare ki Aotearoa, ki Nui Tirenui, ki ngā Moutere o Te Moana Nui a Kiwa
* Acts Churches New Zealand (formerly The Apostolic Church Movement of New Zealand)
* Arise Churches
* Assemblies of God in New Zealand
* Baptist Union of New Zealand
* Christian Churches New Zealand (formerly the Churches of Christ in New Zealand)
* C3 Churches
* Church of the Nazarene
* Church Unlimited
* City Impact Church New Zealand
* Elim Church of New Zealand
* Four Square Gospel Churches Grace Presbyterian Churches
* Interserve Aotearoa New Zealand
* Life Churches New Zealand
* Missions Interlink
* New Life Churches of New Zealand
* New Zealand Council of Christian Social Services
* NZ Pacific Conference Union of the Seventh Day Adventist Church
* Open Brethren Assemblies
* The Congregational Union of New Zealand
* The Lutheran Church of NZ
* The Methodist Church of New Zealand Te Hāhi Weteriana o Aotearoa
* The Presbyterian Church of Aotearoa New Zealand
* The Religious Society of Friends Te Haahi Tuuhauwiri (Quaker)
* The Roman Catholic Church in Aotearoa New Zealand
* The Salvation Army Te Ope Whakaora
* The Wesleyan Methodist Church of New Zealand
* Uniting Congregations of Aotearoa New Zealand
* Vineyard Churches Aotearoa New Zealand.

Churches that have recently joined the wider ICB:

* Alliance Churches New Zealand

Other entities who participate or with whom the ICB maintains links:

* Scripture Union in New Zealand
* Tertiary Students Christian Fellowship
* Presbyterian Support New Zealand
* Vision Network – New Zealand Christian Network
* The Interchurch Council for Hospital Chaplaincy Aotearoa New Zealand