

PCANZ FINANCE & ADMIN NEWS 001

TO: Church Treasurers

DATE 27 February 2026

1.	Charities Office – Annual Returns
2.	Incorporated Societies
3.	Kiwisaver Employer Contributions and Living Wage

1. Charities Office – Annual Returns Reminder

From the 2024/25 financial year onwards, all Presbyterian congregations and entities must file their own annual return and financial statements with Charities Services within six months of their balance date. This change arose from updates to the PCANZ Group consolidation process and marks a significant shift from previous years, when some entities could opt into the PCANZ Group consolidated return.

For entities with a 30 June 2025 balance date, the filing deadline was **31 December 2025**.

In addition, the XRB updated its Tier 3 and Tier 4 Not-for-Profit reporting standards in 2023, and all churches with a balance date on or after 31 March 2025 must comply with the new requirements. This means your performance report (financial statements) must be prepared using the updated format set out in the new standards.

If your return has not yet been submitted, it is important to complete this promptly. If delays are due to issues with your financial statements or the return itself, please contact us (details in the box below). We are here to help.

Failure to file in a timely manner can affect your charitable status.

When completing your Charities Services annual return, select “Other” as your legal structure, and specify “church”.

2. Incorporated Societies

In its February 2026 newsletter, Charities Services reminded organisations that incorporated societies must re-register by 5 April 2026 or they will cease to exist as legal entities. We’ve had several queries from churches about whether this applies to congregations.

Presbyterian congregations are not incorporated societies. They exist only within the constitutional framework of the Presbyterian Church of Aotearoa New Zealand (PCANZ) and are governed by the 2026 Book of Order, its amendments, and supplementary provisions. PCANZ is a voluntary unincorporated association (not an incorporated society).

If you want to doublecheck whether your charity or a controlled entity is an incorporated society, you can search its name on the [Incorporated Societies Register](#).

3. Living Wage and Kiwisaver Employer Contributions

The 2012 General Assembly agreed that congregations be encouraged to pay all employees no less than the living wage. The 2025/26 Living Wage is \$28.95 per hour.

The 2016 General Assembly agreed that congregations be encouraged to contribute KiwiSaver employer contributions at not less than 5% (gross before deducting ESCT) for all employees.

Upcoming changes and deadlines you need to be aware of

1 April 2026	<p>Change in employee ACC levies which are part of PAYE deductions.</p> <p>These are updated every year from 1 April. If you have APs in place for your stipends and salaries/wages these will change by a small amount for all pay days after 1 April. Payroll software applications automatically update with the new rates.</p>
1 April 2026	Increase in minimum wage from \$23.50 to \$23.95

The Assembly Office Finance Team offers practical support, including:

- **0800 567 957 Accounting and Payroll Helpline** – assistance with payroll setup, stipends, wages, and accounting queries
- treasurerhelp@presbyterian.org.nz
- help with filing annual returns and financial statements with Charities Services
- Xero support
- a 30% discount for churches using the PCANZ Xero Practice subscription
- access to Tier 3 and Tier 4 reporting templates (Xero and spreadsheet formats)
- training sessions arranged on an ad-hoc basis