



## Wellington Progressive Jewish Congregation

### 64th Annual Report

1 April 2022 – 31 March 2023

#### Temple Sinai Values

The Congregation is committed to the principles and practices of Progressive Judaism in which the Congregation avows the belief in one God, the unity of the Jewish people and the vital role of the State of Israel in modern Jewish life.

#### Board of Management

Jeremy Smith, Chair / Treasurer  
Jim Baltaxe  
Nigel Dunlop  
Brian Johns  
Yuval Zalk-Neale  
Matthew Smith  
Rabbi Esther Jilovsky  
Carol Ratnam

#### Staff

Rabbi Esther Jilovsky, PhD  
Kathy Kerry, Temple Administrator  
Maureen McLoughlin, Cleaner  
Two part time Beit Midrash teachers

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## Board and Non-Board Portfolios and Responsibilities

Board Chair & Deputy Chair	Jeremy Smith
Administration*	Kathy Kerry
Education (Adult)	Carol Ratnam
Awards	Matthew Smith
Tot Shabbat & Beit Midrash	Saskia Cameron & Rabbi Esther Jilovsky
Bequest Administration	Nigel Dunlop
Property	Matthew Smith & Jim Baltaxe
Cleaning*	Maureen McLoughlin
Communications	Matthew Smith
Conversion	Rabbi Esther Jilovsky / Keith Bittle**
Relational Judaism	Matthew Smith
Employment	Jeremy Smith
External Relations, UPJ, Interfaith, DCM	Jeremy Smith, & Carol Ratnam Harvey Livschitz**, Dave Moskovitz**, Matthew Smith & Rabbi Esther Jilovsky
Environment & Climate Action	Jim Baltaxe
Finance	Jeremy Smith
Financial Planning & Fundraising	Brian Johns
Governance, Policy & Planning	Matthew Smith & Nigel Dunlop
Kesher	Keith Bittle** & Kathy Kerry
Library*	Sheena Hurn**
Membership	Kathy Kerry & Jeremy Smith
Ritual	Carol Ratnam
Security	Matthew Smith & Brian Johns
Youth & Young Adults	Yuval Zalk-Neale

\* Non-Board responsibility

\*\* Non-Board member

## Message from the Chair

I am pleased to present the 64th Annual Report for Temple Sinai for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

What a pleasure to have a year with less COVID disruptions, international travel and in-person services, festivals, and events. Rabbi Esther Jilovsky was able to move to Wellington having spent 6 months working from Melbourne.

The last 12 months has been busy and full of change, especially with Rabbi Esther Jilovsky arriving in Wellington in April 2022. Education was an area we focused on by the Rabbi, with adult education, introduction to Judaism, service leader training and a revamped Beit Midrash. Festivals and events with a strong social and community components were well attended. The quiz night, the community Seder, Purim and Rabbi Esther Jilovsky's Installation were very well attended.

As my last year as Board Chair comes to an end, I would like to take this opportunity to thank the Board for working for the congregation to ensure our Temple survives, thrives and supports the Jewish Community in Wellington. Thanks also to other congregants for their wonderful work. Our Temple is essentially volunteer-lead, and there are so many people who ensure that day to day everything works. I thank our Administrator, Kathy Kerry, who has been a lynchpin in our communications and has continued to support the Board and congregation. I give special thanks to Rabbi Jilovsky for the hard work, learning, dedication and enthusiasm she has applied for the benefit of the congregation. Finally, a big thank you to Alex for supporting me throughout the year.

Looking to the future, WJCC's preferred long term option is to sell their current building and look for a new property. We have a once in a generation opportunity to look at a partnership arrangement with WJCC that is good for both congregations and the wider Jewish community in Wellington.

It is pleasing see so many children and their parents attending Beit Midrash and our family-oriented events. With 20 children registered at Beit Midrash, two paid teachers and Rabbi Jilovsky leading, we have future members and leaders in the wings.

As a congregation we have had to adapt to much change during the year, but it was great to see that we maintained good attendance for all our events and services. It is so rewarding to see our members support each other and the Temple.

After many years of service our Board is going through change. The following board members have decided to step down after many years of service. We are saying farewell to Matthew Smith (past President) who has served on the Board for nine years, Carol Ratnam who has been a stalwart on the Board of many years and to Brian Johns and Jim Baltaxe. It has been an honour and a pleasure working with you and I would like to thank you for your many years of service. Yuval Zalk-Neale and I have put our names forward for the new Board. Nigel Dunlop, an honorary member was appointed to the Board, and is open to re-appointment if the incoming Board wants that.

It is my pleasure to welcome the new babies to the congregation:

Annabelle Bowden, daughter of Amy & Gilby Bowden  
Mary Jane (Miri), adopted daughter of Yuval & Louis Zalk-Neale

We were pleased to welcome as new members of the congregation Meira Livschitz, Boris Shneider, Katrina Sudfelt, Katia Guiloff, Kayla Korach and their children Rimu Guiloff, Alma Guiloff, Stephanie Burge, Olive Rachel Livschitz.

We celebrated the birth of Annabelle Bowden to Amy Bowden, Vivian Flynn Nicolson Young to Jessica Young, Naomi Anna Shneider to Katrina Sudfelt and Boris Shneider and Mary Jane (Miri) adopted daughter of Yuval Zalke-Neale.

The following parts of the report highlight some of the many activities over the past year. The contents of this report have been based on contributions from Board portfolio holders and non-Board members responsible for the various committees.

Jeremy Smith

Board Chair

## Finance

The Temple accounts as usual will be prepared by Bennett & Currie, Chartered Accountants. The accounts will be reviewed by Ajayan Thiruchelvam, a chartered accountant, who will produce an independent assurance review report as occurred last year.

Provisional financial statements are included with this report.

The 2022/23 budget had a planned deficit of \$86,000. This included the Rabbi's costs and the completion of the roof and maintenance plans.

The actual deficit for the year came in at \$86,000. This is in line with our budget. Fundraising income included a one third payment of the committed \$25,000 donation from the Raye Freeman Trust. Apart from this donation, gratefully received, we did not receive any significant grants. We received \$8,000 on an insurance claim for damage to the ceiling whilst the roof was being installed. The Board ran a few fundraising events during the year however we did not manage to raise enough money to make a significant difference to the deficit.

For the year ending 31 March 2024, we have budgeted a deficit of \$89,000. With interest rates improving slightly we can get a better return from our term investments. The current 12-month term deposit is paying a little over 5.5% interest. This increase in interest revenue has been factored into the budget. We are now halfway through our 3-year investment in the building and employing a Rabbi, so the budget deficit will continue through to November 2024.

Our long-term Pathfinder ethical investment has performed as well as can be expected in the current market. The fund is currently valued at \$225,000 which is down \$8,000 on the initial amount invested. Whilst this is disappointing, this is a long-term investment, and the fund will grow over time.

As Treasurer I am concerned that our members' contributions are down on last year. Factoring in inflation this situation is not sustainable in the long term. 80% of our income is coming from 30% of our membership base. The congregation needs to find ways to ensure fair, proper, sustainable and sufficient income streams.

Our reserves remain strong, which has allowed us to have a period of investing in the building and the congregation by running deficits. But there must continue to be a focus on fundraising and looking at ways of growing our income.

To conclude, a special thanks is due to the Trinity Group Accountant Anton Vermeulen, who helped manage Xero and provided endless support.

## Governance, Policy and Planning

### Policy and Governance

Health and safety compliance for the Temple premises as a public place was previously identified and remains a high priority for the Board. The focus over the past year has been Government Covid restrictions and guidelines.

## Strategic Planning

The Board continues to review our strategic plan at our monthly meetings. The aim of the strategy is to invest in our future with the aim of increasing member engagement, focusing very much on our youth and younger families.

The Board has given initial in-principle approval to establishing an endowment fund for the sole benefit of the Temple and its members. The fund would be administered by independent trustees pursuant to a trust deed approved by the congregation. All contributions to the fund would increase in value over time because beneficial payments would only be made from the earnings on investments, not from capital. The Board seeks feedback from the congregation on the proposal. If that feedback is positive the proposal will be explored in greater detail.

The congregation's rules need to be amended to comply with the new requirements of the Incorporated Societies Act 2022. Work has commenced, but there is no immediate time pressure because the statutory deadline is not until December 2025.

The Board is considering creating a Friends of the Congregation category for non-Jewish persons who are part of the life of the congregation and supportive of it. No rule change would be required because friends of the congregation would not be members. They would however have most of the obligations, rights, and privileges of members. Consideration of the scheme is continuing. Equivalent schemes in other congregations have been looked at.

Rabbi

## Bequests Management

The Bequests Management Committee (BMC) consists of Matthew Smith (Chair), Sam Segal and Prue Hyman are responsible for administering and advising on bequests on behalf of the Board. There have been no new bequests this year for the BMC to consider. The Bequest Register is available on request for members to view, please contact the office about this.

Mention has already been made above to the possible establishment of an endowment fund.

## Administration

Office Administration remains a key function in the effective operation of Temple Sinai. Temple Administrator Kathy Kerry is the main contact for incoming enquiries to the Temple, manages the day-to-day finances of the Temple, and provides administrative support to the Board and Board Chair. Monthly reports were provided to the Board on activities and tasks undertaken. Kathy is responsible for preparing and putting out the Weekly Notices on Fridays. She also attends to coordination of Temple activities and a myriad of other tasks that keep our Temple functioning.

Kathy continues as the essential point of phone and email contact for the Temple's Keshet support working closely with the Keshet team and keeping in contact with Care of the Aged community workers.



## Employment

The Employment Committee comprises Jeremy Smith (Chair), Sam Segal, Phillip Green and Kaye Clark.

The Temple has three regular employees, our administrator Kathy, Maureen our cleaner and Rabbi Esther. In February upon the recommendation from the Education Committee, the Board contracted have contracted two part time Beit Midrash teachers.

Temple Sinai remains a living wage employer in accordance with our values and principles.

## Property

There has been a hiatus on the property work since all the work done last year. Ceiling insulation has been installed so we should be snug over winter. Unfortunately, the installation of the gutters and downpipes has still not been completed due to challenges with securing a contractor. Completing this is now a priority.

We are overdue on maintenance of the surroundings, in particular clearing debris that's collecting along the western side of the building, to prevent damp problems. With the current cost pressures, it's preferable that we get a group of volunteers to do this instead of hiring a gardening service. A call for a working bee should be going out soon.

With the restart of the Temple's Beit Midrash programme, two of the back prefab classrooms are now in regular use. A group of parents and other helpers led by Gillian Openstein, were instrumental in clearing out the classrooms and making them more hospitable. It's expected that some further improvements are going to be needed over the coming year.

The backlog of property work for the coming year includes painting of the exterior of the building, and the boundary fencing (subject to establishing if there is funding available for this out of the original security infrastructure pool). No further work is planned as yet for the long-standing stormwater drainage problem.

One final note on property, in a very positive step, the Wellington Chevra Kadisha have reached an understanding with Temple Sinai about the use of the Jewish prayer house at the Makara Cemetery. Equal measures of thanks are due to the Chevra Board, Kaye Clark and the Temple Sinai Board in bringing this about.

## Co-location Futures

The Board has given some consideration to Temple Sinai's longer-term property needs and the sustainability of remaining in our current premises. As things stand, our current position is good for the next 5 years. Beyond that is to be determined.

The WJCC however are on a very different track with their property not being financially sustainable. They are actively pursuing options for substantial changes to their future premises including giving real consideration to the potential for co-location with Temple Sinai. In response the Temple Board have put a small working group of Temple members together to explore what a co-location future might mean for Temple Sinai and establish some groundwork and principles for engaging with the WJCC's "Building our Futures" committee.

The next step in the process is engagement between the Temple Sinai working group and WJCC as part of forging a common view of what a co-location future of one community two congregations could hold for both of us.

## Safety and Security

The safety and security of our congregation continues to be a priority for the Board, with ongoing elevated levels of antisemitism globally and here in New Zealand, especially online and in some instances directed at members of our community.

### Covid

Covid has remained on our agenda with ongoing precautions being taken by Temple Sinai. Shabbat services continue to be streamed online on Zoom and special thanks are due to Brian Johns for donating equipment and Emma Levy for taking on e-shammash most weeks. With winter upon us and the prospect of both Covid and flu infection rates on the rise, we need to continue our precautionary approach.

### Security

In the context of current levels of antisemitism globally, and seen here in New Zealand too, Jewish communities in New Zealand remain in a state of awareness and continue to take measures commensurate with the ongoing security concerns.

The Board, in conjunction with the Wellington Community Security Group (CSG), continues with the established community security measures and protocols at Temple services and wider Jewish community events. The Temple Sinai CSG Coordinator, Matthew Smith supported by Brian Johns are responsible for coordinating our Temple CSG volunteers. With our building now being occupied more continuously and at night, other security measures have been introduced, including a standby security guard service that can be called out in a non-emergency situation. Calling 111 remains the first recourse in the case of an emergency. The Temple CSG are always in need of volunteers for security duty. If you are interested, please email the CSG at [security@sinai.org.nz](mailto:security@sinai.org.nz).

The further planned security infrastructure improvements at Temple Sinai are on hold until further funding is secured from central Government for faith and minority communities to address their ongoing security needs. This is being followed up with the National CSG Board.

Temple members including Board and CSG members continue to participate in the hui organised by the Police with representatives of Wellington's minority faith communities. Over the past year Temple CSG members have also participated in security related conferences, in particular the very successful Crowded Places Conference that Phillip Green was instrumental in organising. It was also a good opportunity to engage with community groups across the spectrum.

We had two senior Police officers come to Temple Sinai to present on the government's [Protecting Our Crowded Places Strategy](#). They took us through some of the companion assessment tools and answered questions from members attending. This event highlighted

that security is very much on our members' minds and there is desire to get more information about it.

A major positive development has been the appointment of National Security Officer (NSO) to the National CSG in March. A further appoint of two Regional Security Officers is planned, with one to be based in Wellington but serving the wider regions. Together the NSO and RSOs will be helping to strengthening Jewish communities' security through training and support. They will be working closely with the Temple Sinai and WJCC CSG teams. We look forward to these regional appointments and their support.

## Communications

### The Bulletin

Sue Boyde continues to do a fantastic job in editing and compiling the Bulletin. I know we all enjoy catching up on the news from the community. Production of the Bulletin involves a large team of volunteers – the editor, contributors, proofreaders, a mail-out group, a printer, our webmaster for the online version, and Kathy. We are as ever very grateful for the team's efforts.

### Weekly Notices

The weekly notices continue to play an important role in keeping Temple members informed. Incremental improvements to the format will be considered going forward. Help to ensure weekly notices continue to be an effective communication tool by submitting your notices early.

### Website

Progress on the new Temple website stalled over the past year but the content review and updates have finally been completed. The site has been soft launched on a temporary domain for wider review by members ahead of going live on the [sinai.org.nz](http://sinai.org.nz) domain. Thanks to Candace Smith, Emma Levy and Matthew Smith for their work to see this project through to fruition.

### Social Media

The Temple Sinai Facebook group has continued to grow with 216 current members (it remains a closed group). Our very active group admins Emma Levy and Myra Mortlock keep the group engaged and informed about activities and events with their frequent posts, as do many of the group members. If you are a Facebook user, join the group and participate.

### Live Streaming on Zoom

Zoom remains an important medium for engaging our members remotely with Shabbat morning services and the popular shiur streamed on Zoom. Rabbi Esther conducts numerous education programmes on Zoom and numerous meetings are conducted online. There is always room for more e-shammash volunteers, with hands on instruction for newbies.

## Temple Sinai ICT is moving to the Cloud

Over the past year the Board has continued with its programme to modernise Temple Sinai's ICT. Moving our finances onto Xero was an important step. The value of this has been proven over the last 18 months. The next iteration has been moving our email onto Google Workspace to be followed by moving our document repository and records management onto Google. This has been made possible by taking advantage of the discounts offer to not-for-profit organisations. Temple Sinai also received a donation of few old office laptops that are being rebuilt for use by Temple Sinai. The first one is available for general use in the library including for hosting Zoom meetings. A big thanks is due to all those involved in making this happen and especially Matthew Smith and Dave Moskovitz. One further item that has caused a significant amount of angst and needless effort has been the Temple's legacy member database. It needs replacement, ideally with a modern cloud application if it's affordable and of sufficient benefit – a consideration for the incoming Board.

## External Relations

### Union for Progressive Judaism

#### Kiwi PJ

“Kiwi PJ” is an informal network of Progressive-oriented congregations and groups living in various parts of New Zealand. It includes the three current UPJ-affiliated congregations as well as groups and individuals in other parts of the country. Kiwi PJ aims to keep each other informed of what's going on in our part of the Jewish world, to support each other where possible, and to liaise between our groups and the wider UPJ movement. Paul Blaschke, Jeremy Smith, Matthew Smith, Carol Ratnam, Harvey Livschitz and more recently Rabbi Esther are the Temple Sinai members involved in Kiwi PJ.

This year after 6 years as Coordinator Paul Blaschke, handed over the batten to Michelle Wise, the Beth Shalom President. It is heartening to see our smaller regional communities around the country flourish and especially the Canterbury Hebrew Congregation going from strength to strength. A new development (post Covid) has been in-person Kiwi PJ meetings, the last being hosted at Temple Sinai in August, with the expectation of more to come. The potential for sharing education and ritual and rabbinic resources continues to be high on the agenda. We look forward to further contact and mutual support with all congregations and groups over the next year.

*Matthew Smith, Wellington Kiwi PJ*

#### DCM (Downtown City Ministry)

There has been sustained high demand for DCM services among the most marginalised and vulnerable people in our city, combined with ongoing challenges in delivering these services in a difficult environment. The organisation is settling into its now not so new mode of operating under the very capable stewardship of the DCM Director Stephen Turnock, supported by the dedicated DCM staff and Board. DCM has made steady progress delivering on its major service contracts and has been successful at renegotiating the continue funding of these.

Closer to home, several members of the DCM Board including the Board Chair attended Rabbi Esther's installation. And in early May Rabbi Esther visited DCM's Kirvah House together with Matthew Smith, joining taumai and staff in the courtyard for a karakia and waiata, followed by a tour of the DCM premises, and an opportunity meet some of the dedicated people working there. The annual DCM Foodbank Appeal has restarted, with volunteers from Temple Sinai participating in the appeal.

DCM continues to rely on and appreciate the support and donations it receives for Temple Sinai along with other community organisations. If you want to know more about DCM or how to get involved, please reach out to Matthew Smith or Keith Bittle who coordinates the Foodbank.

*Matthew Smith DCM Board member*

## Wellington Interfaith Council (WIFC)

The WIFC has had a somewhat quieter year. Here are some of the highlights:

- In June a clergy workshop was held on working together
- At the WIFC AGM Paul Morris and Harvey were elected joint deputy chairs of WIFC
- Temple WIFC members attended the Queen's Memorial Day at St Paul's Cathedral
- Held talks at Scots College over two days in December
- A talk in December about the different religious calendars and how we use them – Gregorian, Hebrew (to which Rabbi Esther spoke), Chinese and Muslim.
- Annual Tu Bishvat interfaith seder in May hosted at Temple Sinai
- Gave a talk in March at Queen Margaret College Judaism.
- In May Rabbi Esther spoke at Karori community centre at an interfaith event.

Antisemitism is rife in the world and New Zealand. One way to fight this is to let people know **who we are**. That's the essence of what interfaith is about.

It would be great to get some new hands onboard with interfaith, especially for someone of pre-retirement age. If you are interested email Harvey [Harveylivschitz@gmail.com](mailto:Harveylivschitz@gmail.com). You can also find the WIFC activities and events on Facebook <https://www.facebook.com/wellingtoninterfaith>

*Harvey Livschitz, Temple Sinai representative and WIFC Co-Deputy Chair*

## Palmerston North Interfaith Group (Inc) (PNIG)

Helen Chong has represented both Temple Sinai and the Council of Jewish Women at the Planning Committee of the PNIG since its beginning in 2010 and has been the Treasurer since May 2022. Highlights of the past year:

- Farewell for the founding chair, Dr Mary Eastham. Among the many tributes for Mary was one from Dr Paul Blaschke who has worked with Mary on Interfaith committees over many years
- **Religious Diversity Day** was held in conjunction with Palmerston North City Council. Dane Giraud and family represented Temple Sinai and the wider Jewish community. Dane read a prayer and he and the family joined members of other faith groups in planting 300 native wetland plants donated by the Palmerston North City Council.

- The Interfaith Group joined with the Manawatu Multicultural Society to hold a stall at the annual **Festival of Cultures**. The new PNIG brochure was distributed there for the first time.
- Several members contribute to the national **Religious Diversity Centre Climate Action Working Party**.
- **Growing Gardens and Communities – A Climate Action Project** is spearheaded by the current PNIG co-chair. The project helps people who are interested to start gardening by providing raised garden boxes and compost and plants. This effort contributes to sustainability and food security for people - 64 families are now gardening in Palmerston North who were not gardening before. The group also provides a “mentoring only” service to 7 families who want the extra encouragement to help them sustain gardens that they set up for themselves
- **Muslim Women’s Support Group** was started after the attack in 2019. Several women from different faith communities meet to support Muslim women with English language and craft skills. Everyone also shares their cooking expertise. Since its inception several of the Muslim women have gained enough confidence to learn to drive and / or to work outside their homes.
- **Interfaith Women’s Group** was started after an interfaith seminar in 2017 titled *Interfaith Women Resist the Climate of Hatred and Fear: Sharing Different Faith Perspectives on Building Bridges of Trust, Friendship and Love*. Women meet about once every two months in someone’s home to build their friendships.

This year the group members hope to visit each other’s sacred spaces. They have expressed the hope that members can once again visit Temple Sinai as part of this.

*Helen Chong Palmerston North*

## Wellington Abrahamic Council

The Wellington Abrahamic Council brings together our Abrahamic religious communities in a common effort to overcome the evils of prejudice, intolerance and discrimination between people of different religions and ethnicity. We are affiliated to the International Council of Christians and Jews.

The 2022-23 year has been a good one for the Council. We held a public event on [Diversity Within Our Religions](#), in which we explored the astonishingly wide variation in belief, practice, and cultural influence within our Abrahamic religions. We had an Abrahamic Meditation Day held at Temple Sinai led by Rabbi JoEllen Duckor which was well attended and greatly appreciated by members of all three faiths. In September, we had a public seminar on [Social Media and Mental Health](#). Temple Sinai member Abi Buchhalter gave a particularly eloquent talk from her perspective as a youth counsellor, and was joined by Kitty McKinley and Rafat Najm, respectively Christian and Muslim. The year was capped off in February by our fourth annual [Peacenic](#), or Picnic for Peace in Trentham.

Throughout the year, we hold “Sharing our Scriptures” sessions on the fourth Tuesday of the month in the home of Nick and Linda Polaschek in Khandallah, where we select a theme along with short, related texts from the Tanach, New Testament, and Koran, and compare

and contrast our beliefs and practices. They are wonderfully friendly, informal, and informative, and of course Temple Sinai members are always welcome.

We were sad to farewell long-time Abrahamic Council members Sultan Eusoff and David Blocksidge, both of whom have moved out of Wellington. Their warm and encouraging input will be greatly missed. The current co-chairs are: Dave Moskowitz (Jewish), Ron Bennett (Christian), and Parwaiz Karamat (Muslim).

Full information is available on our web site at <https://abrahamic.nz/> and if you'd like to join our email list for regular updates or become involved in the work of the Abrahamic Council, please contact Dave Moskowitz – [dave@mosk.nz](mailto:dave@mosk.nz)

*Dave Moskowitz, WAC Co-chair*

## Education and Youth

The impact of having a Rabbi is most felt in the education portfolio. We have made significant strides in the following areas of education.

- **Adult Education-** the Rabbi has taught several modules in person and online, including:
  - *Liturgy of the High Holy Days*
  - *Pirkei Avot: The Ethics of Our Ancestors*
  - *Fifty Years of Women Rabbis*, jointly held with Temple Beth Israel in Melbourne
  - *Prayer through Hebrew*
- **Service leaders training**
  - Regular monthly workshops have been held for experienced and potential service leaders.
- **Introduction to Judaism and Hebrew**
  - Year-long 30-week Introduction to Judaism course completed by all eight of the participants who enrolled.
  - Adult Beginner Hebrew course held for eight weeks.
- **Beit Midrash**
  - Launched a new fortnightly Beit Midrash program which continues to thrive. There are twenty children enrolled. The biggest class is the years 1-3 class, which has 11 students. The years 4-6 class has five students, and the B'nei Mitzvah class (years 7-8), has four students. Much preparation was involved including working bees to clean out the classrooms, publicity and more. A huge thank you to our co-ordinator Gillian Openstein, and our part-time teachers, Yuval Zalk-Neale and Adi Einhar. Thank you to the Board of Management for its support.
- **Rosh Chodesh group**
  - Regular monthly Rosh Chodesh study groups are run by the Rabbi, occasionally in collaboration with the WJCC Rosh Chodesh Group.

*Rabbi Dr Esther Jilovsky and Carol Ratnam*

## Other Educational Activities for Children

Moriah Kindergarten (2-5 year olds) and Orot (5-10 year olds after school care program) continue to run at the Wellington Jewish Community Centre (80 Webb Street). Orot continues to grow in numbers and runs Wednesday an after-school program. For more information [office@wjcc.org.nz](mailto:office@wjcc.org.nz)

Moriah Kindergarten is an award winning and public run Kindergarten with places available for children aged two till 5. For more information [www.moriahkindergarten.org.nz](http://www.moriahkindergarten.org.nz) phone 04 384 7585.

## Youth and Habonim Dror

Our Temple youth continue to be engaged in the Habonim Dror programmes and camps.

In January 2022, Holly Leighton-McPhee returned from a gap year in Israel. Holly is based in Wellington and is excited to run Habonim Dror Wellington for children aged 7 and up. For more information email her on [habowellington@gmail.com](mailto:habowellington@gmail.com)

Lilly Leighton-McPhee is based in Auckland and is the Senior leader in running National Habonim summer and winter camps. Junior Habo is for ages 4 to 9-year-olds and seniors for 10 to 13-year-olds. For more information you can contact Lilly on (June 24<sup>th</sup> – 26<sup>th</sup>) [Juniorwintercamp@HABO.org.nz](mailto:Juniorwintercamp@HABO.org.nz) or (10<sup>th</sup> – 17<sup>th</sup> July) [Seniorwintercamp@HABO.org.nz](mailto:Seniorwintercamp@HABO.org.nz)

## Ritual

### Ritual Committee report May 2022 – May 2023

Thank you to the members of the Ritual Committee for the 2022/2023 year: Rabbi Esther Jilovsky (Chair), Abi Buchhalter, Harvey Livschitz, Dave Moskovitz (part of the year), Sam Segal, Carol Ratnam, Mona Williams (part of the year).

A key role for the Ritual Committee is to maintain the religious life of the congregation and to make sure the festivals and services run smoothly. This year we transitioned from at-home to hybrid services, and then to more services in the Temple. The committee has planned and worked hard to make sure the religious life of Temple members is supported.

After a period of experimentation, we transitioned to in-person services with live streaming. Thank you to Matthew Smith, Brian Johns, Emma Levy, Jim Baltaxe and Keith Bittle who made sure the technical aspects of live streaming were addressed.

There were some new services and events:

- We held a joint Czech Torah scroll service with Beth Shalom in August
- A combined Wellington community young person evening at Lulu bar
- A cocktail evening with specialty Rosh Hashanah themed cocktails at The Arborist.
- Hosting Friday night and shabbat for out-of-town Limmud Weekend attendees to 26<sup>th</sup>-27<sup>th</sup> August
- Joint Friday night services led by Rabbi Esther Jilovsky in Wellington and student rabbi Sarah Livschitz and fellow students in Jerusalem.



- Friday night Kabbalat Shabbat/Shabbat on 24/25 February with Rabbi Fred and Sue Morgan who were visiting NZ.
- Encouraging members to attend NZ Police training on security in crowded places.

The Rabbi has held training sessions for service leaders. Chazzan training is also planned for the next year. The Rabbi and Sue Esterman attended UPJ's musical conference "Shir Chadash" in Victoria, Australia in April. The Board provided assistance for the registration costs.

Regular services such as the High Holydays (Selichot, Rosh Hashanah and Yom Kippur) were meticulously planned and delivered. During the High Holy Days we offered children's activities during the main services, and the Rabbi invited the children into the sanctuary to hear the shofar. We also offered family activities for each holiday before the main service. As a result, Sukkot, Simchat Torah, Hanukkah, and Purim were well attended by families. Older members received Mishloach Manot.

The Pesach Seder was attended by well over one hundred people, a most enjoyable evening filling the Temple to capacity. Gigi Fenster and her team of helpers prepared and served a delicious meal. Abi Buchhalter was behind every aspect of organising the event. The committee did consider a larger venue if the numbers got too high. This year the Temple Sinai venue was sufficient for the numbers attending.

The Tu B'Shevat seder is becoming an annual interfaith fixture with more than half our attendees from the interfaith community. Many thanks to Harvey Livschitz's efforts.

After service clean-ups tend to rely on the same people. We are extremely thankful to our dedicated volunteers and it is a joy to see  
More volunteers are needed to help

A half-day planning day was held in December to develop a forward planning calendar for 2023. The Ritual Committee has found this most helpful and useful.

Everyone on the Ritual Committee has a part to play either in planning specific festivals or in the day-to-day matters. Sam Segal makes sure every detail is planned and executed; Carol Ratnam makes sure the service roster is fully occupied.

Having Rabbi Esther at the helm has invigorated the committee. The Rabbi's COVID-delayed installation led by Rabbi Dean Shapiro, Beth Shalom was a joyous and special occasion. It was worth the wait!

*Rabbi Dr Esther Jilovsky and Carol Ratnam*

## Membership and Community Engagement

### Membership

The membership committee is coordinated by Kathy Kerry and supported by the Board.

We were pleased to welcome as new members of the congregation Meira Livschitz, Boris Shneider, Katrina Sudfelt, Katia Guiloff, Kayla Korach and their children Rimu Guiloff, Alma Guiloff, Stephanie Burge, Olive Rachel Livschitz.

We celebrated the birth of Annabelle Bowden to Amy Bowden, Vivian Flynn Nicolson Young to Jessica Young, Naomi Anna Shneider to Katrina Sudfelt and Boris Shneider and Mary Jane (Miri) adopted daughter of Yuval Zalke-Neale.

Two members resigned over the past year. There were no deaths, marriages or B'nei Mitzvot.

All new membership applications are vetted by our UPJ Consulting Rabbi. Temple's long-standing tradition of a welcoming new members' service has continued.

## Conversion

There was one conversion at Temple Sinai over the past year with Katrina Sudfelt converting under the tutelage of Rabbi Jilovsky.

## Awards

Kelvin Ratnam was the post humous recipient of the Vatik and a presentation of the award was made to Carol Ratnam in June 2022 at a special service at Temple Sinai. The Vatik award is solely for past presidents of congregations, and affiliate organisations who have continued to give excellent service and make a valuable contribution to their community and the wider community.

## Kesher

A big thanks to our Kesher coordinators and volunteers for their work and to Keith Bittle for leading Kesher again this year. A special "thank you" to Kathy for usually being the first face and voice of Kesher at Temple Sinai and also thank you to Trisha for sending out all those beautiful cards.

*Keith Bittle, Kesher Lead*

## Regional Members (Manawatu-Whanganui)

The number of people in my contact list of Jewish people in Manawatū-Whanganui is growing. There are 21 emails in the group list. Many of these are the contact person for a couple or a family rather than for an individual. There are 9 in the contact list who have or have had connections with Temple Sinai. I have not included Liz Goodman or me in these numbers. Liz no longer has an email address as she is in an Aged Residential Care dementia facility.

The word is spreading amongst the Jews in Manawatū-Whanganui that we are active. I have had people contact me asking to be included.

Stu Shwartz is listed at the Citizens Advice Bureau as the community contact. He also adds names to the list.

Leon Benbaruk continues to encourage Jews in Whanganui to make contact.

In the past year (to the end of April) we have held 4 gatherings:

- A Shavuot study session on the book of Ruth and afternoon tea. Attendance was lower than expected due to Covid. But including some who participated via the internet there were 11 of us.
- A Tu b'Shvat tree planting, Mezuzah installation and afternoon tea, attended by thirteen people.
- A Purim party attended by 29 people.
- A visit from Rabbi Esther attended by 14 people.

*Helen Chong (for Manawatu-Whanganui)*

## Temple Sinai Environment Group

This year has seen environmental interest increasing among Temple members, with rising awareness of the climate crisis affecting people here and now. Members have now come together to coordinate various activities that individuals were doing, now under what is developing as a Temple Sinai Environment Group. The group held two planning meetings open to all Temple members, and more importantly also getting on with doing things, communally and individually, and reporting to each other on what has been done.

Some highlights of the activities what has occurred:

- Marking Reverse Tashlich through beach clean-ups for the second year; this year was at Moa Point and was very successful, attended by quite a range of people from the Jewish community.
- Reverse Tashlich was carried out in collaboration with the international Tikkun Hayam movement, spearheaded by Rabbi Ed Rosenthal. A decision in principle has been made for the Environment Group to be part of a NZ chapter of Tikkun Hayam.
- Participating in working bees with Friends of Central Park, at our nearest major park. A decision in principle has been made for Temple members to “adopt a spot” within Central Park and concentrate on restoration around this area. Members also participated in weeding at Trelissick Park as part of an interfaith group.
- Plastics recycling from the Temple has been stepped up with a greater range of plastics now being accepted.
- Rabbi Ester has provided rabbinical support and grounded our meetings with Torah and Talmud texts. A successful Tu B'Shvat seder was held.
- Liaison was maintained with KiwiPJ, Beth Shalom, Wellington Abrahamic and Interfaith groups.
- Future plans are underway for other activities including measurement of Temple and individuals' environmental impacts.

*Paul Blaschke, Co-Coordinator*

## The Jewish LGBTQI+ Group in Temple Sinai Te Whanganui-a-Tara

### **Introduction:**

The Jewish LGBTQI+ Group in Temple Sinai, Te Whanganui-a-Tara, has been a significant success since its inception. The group is aimed at providing a welcoming space for Jewish individuals and their whānau who identify as part of the Rainbow community and creating a sense of community and belonging among them.

Te Whanganui-a-Tara (Wellington) has a small but active Jewish community, and the formation of the Jewish Rainbow group has been a significant step forward in promoting

inclusivity and diversity within the community. The group was formed in response to the need for a safe and supportive space for Jewish Rainbow individuals to connect, share their experiences and practice their Jewish culture & Queer culture in their unique way.

### **Activities and Achievements:**

Since its formation, the Jewish Rainbow group has organised several events and activities to bring community members together. Up to today, we are 30 active Individuals in the group.

The group's activities have included social gatherings, educational workshops, and discussions on topics related to queer issues and Jewish identity. The group has also participated in community events, such as a Kiddush that was supported by Wellington's Pride event. The group with Rabbi Esther's support also hung permeated Rainbow stickers to create a safer & welcoming zone for LGBTIQ+ people.

The group's activities have been well-received, and the membership has grown steadily since its formation. People reconnected first time with Jewish activities or came back home after not visiting the shul for a long time. Members have reported feeling a sense of belonging and acceptance within the group, and people in the group have formed close friendships with fellow members.

- Sarah Cole presented their story at the Rainbow Pride event in Temple Sinai in March 2023
- The group has an active newsletter for group updates.
- The group is supporting and advocates for Adopted.

### **Impact:**

The formation of the Jewish Rainbow group in Wellington has had a significant impact on the local Jewish community. It has helped to create a more inclusive and accepting community, where individuals can feel safe to be themselves and express their identities without fear of judgment or discrimination.

### **Conclusion:**

The formation of the Jewish LGBTQ group in Te Whanganui-a-Tara (Wellington) Aotearoa (New Zealand), has been a resounding success.

The group opened their doors to non-Jewish people who came to support our group. The guests were impressed by the strength of the group and showed their respect to the wider Jewish community.

The group has provided a much-needed safe and supportive space for Jewish Rainbow individuals to connect and share their experiences. Its activities and achievements have helped to promote inclusivity and diversity within the local Jewish community.

The group is diverse by gender, age (high school students to retired people), race, geographical location, economic status and other parameters. We want to acknowledge intersectionality and that people might experience the world in several ways.

The group has inspired members to be more active and involved in the community. The Jewish Rainbow group will have three candidates for the position of Board Member. The group is a testament to the power of community and the importance of creating spaces where all individuals can feel accepted and valued.

**Recommendation:**

The activity currently relies on one person, Yuval Zalk-Neale. Yuval is involved in many activities in the Jewish community, works full time and raises a child. Therefore, Yuval will need support to create more activities and grow the impact of the group. Yuval wrote a budget proposal that was shared with the Board Chair and will need to be discussed with the Board.

In closing the group sends their love and wishes refuah shleima to their member Keith Bittle. We also remind people who are in the closet or struggling with their mental health and wellbeing that they are part of the Jewish Rainbow community, and invite them to join our group.

## Library

A large number of books- new and good second hand books - have again been donated to the library during the past year. Many thanks to those individual members who have donated books. The latest books are currently on display on the 'new arrivals' shelves - some of which have been borrowed already!

Subscription to The Jewish Quarterly - published in Melbourne -continues. This interesting publication focuses on issues of Jewish interest and concern. Sometimes there is delay in its arrival- as in the case of the February 2023 issue. However it will be worth the wait-the lead essay is on The Jews of the Ukraine: Baal Shem Tov to Zelensky- a topical and timely piece of writing.

Some book sections are outgrowing their allotted shelf space! So there will need to be a reorganising/re shuffling of book shelves to house newer books.

When borrowing a book please write/print clearly your name and the date borrowed (including the year!).

Finally- a reminder that books/publications can be borrowed for 2 months and can be renewed. For those individuals who have overdue books reminder emails will be sent out over the next few weeks.

*Sheena Hurn, Temple Librarian*



# Annual Report

Wellington Progressive Jewish Congregation Incorporated  
For the year ended 31 March 2023

Prepared by Bennett Currie (2014) Ltd



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# Compilation Report

## Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

Compilation Report to the Board of Management of Wellington Progressive Jewish Congregation Incorporated .

### Scope

On the basis of information provided and in accordance with Service Engagement Standard 2 Compilation of Financial Information, we have compiled the financial statements of Wellington Progressive Jewish Congregation Incorporated for the year ended 31 March 2023.

These statements have been prepared in accordance with the accounting policies described in the Notes to these financial statements.

### Responsibilities

The Board of Management are solely responsible for the information contained in this financial report and have determined that the accounting policies used are appropriate to meet your needs and for the purpose that the financial statements were prepared.

The financial statements were prepared exclusively for your benefit. We do not accept responsibility to any other person for the contents of the financial statements.

### No Audit or Review Engagement Undertaken

Our procedures use accounting expertise to undertake the compilation of the financial statements from information you provided. Our procedures do not include verification or validation procedures. No audit or review engagement has been performed and accordingly no assurance is expressed.

### Independence

We have no involvement with Wellington Progressive Jewish Congregation Incorporated other than for the preparation of financial statements and management reports and offering advice based on the financial information provided.

### Disclaimer

We have compiled these financial statements based on information provided which has not been subject to an audit or review engagement. Accordingly, we do not accept any responsibility for the reliability, accuracy or completeness of the compiled financial information contained in the financial statements. Nor do we accept any liability of any kind whatsoever, including liability by reason of negligence, to any person for losses incurred as a result of placing reliance on this financial report.

A handwritten signature in black ink that reads "Bennett Currie".

Bennett Currie (2014) Limited  
Palmerston North

Dated: 13 June 2023





## Entity Information

### Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

'Who are we?', 'Why do we exist?'

The Wellington Progressive Jewish Congregation Incorporated.

We are Wellington's only Progressive Jewish Congregation. As a Progressive Congregation we provide a place of worship for Jews living in Wellington. We are affiliated with the World Union for Progressive Judaism (WUPJ) and the Union for Progressive Judaism (UPJ). We are known as Temple Sinai.

#### Legal Name of Entity

Wellington Progressive Jewish Congregation Incorporated (the Society)

#### Entity Type and Legal Basis

Wellington Progressive Jewish Congregation Incorporated is a Charitable Trust incorporated in New Zealand under the Charitable Trusts Act 1957. The Society is registered under the Charities Act 2005.

#### Registration Number

CC41976

#### Entity's Purpose or Mission

The Congregation is committed to the principals and practices of Progressive Judaism in which the Congregation avows the belief in one God, the unity of the Jewish people and the vital role of the State of Israel in modern Jewish life.

We are committed to the values of:

- Inclusiveness, by which is meant welcoming participation as appropriate of members and friends.
- Non-discrimination between women and men.
- Jewish education as a life-long process
- The use of appropriate rituals and procedures in ways which treat people with dignity and respect.
- Jewish pluralism which allows for many different perspectives, and
- The value of dignity of other religions, ethnic groups, cultures and beliefs.

#### Entity Structure

The Wellington Progressive Jewish Congregation Incorporated is governed by a Board. The Board is responsible for the management and governance of the organisation.

The current Board of the organisation are;

1. Jeremy Smith - Chairperson & Treasurer
2. Yuval Zalk-Neale
3. Matthew Smith
4. Jim Baltaxe
5. Brian Johns

Entity Information



6. Carol Ratnam

7. Nigel Dunlop

8. Rabbi Esther Jilovsky

**Main Sources of Entity's Cash and Resources**

The main sources of cash and resources for the society are donations from members.

**Main Methods Used by Entity to Raise Funds**

The main methods used by the organisation to raise funds are donations requests and from applying for local and national grants.

**Entity's Reliance on Volunteers and Donated Goods or Services**

The Wellington Progressive Jewish Congregation is a volunteer driven organisation and relies on donated services of volunteers operationally and in governance. The Congregation appointed Esther Jilovsky a full time Rabbi to support and lead the Congregation.

**Physical Address**

147 Ghuznee Street, Te Aro, Wellington, New Zealand, 6011



# Approval of Financial Report

## Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

The Board of Management are pleased to present the approved financial report including the historical financial statements of Wellington Progressive Jewish Congregation Incorporated for year ended 31 March 2023.

APPROVED

A handwritten signature in blue ink, appearing to read "J. Smith", written over a horizontal line.

Jeremy Smith

Chair & Treasurer

Date 28/8/2023

DocuSigned by:  
A handwritten signature in blue ink, appearing to read "Nigel Dunlop", written over a horizontal line.  
FFEA384C946B4CF...

Nigel Dunlop

Board Member

Date 28 August 2023 | 8:43 AM NZST



# Statement of Service Performance

## Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

Provide, support and maintain the physical structures and activities necessary to carry out the practices of the Congregation and Progressive Judaism in general.

	2023	2022
<b>Description and Quantification of the Entity's Outputs</b>		
Average Attendance to the Sabbath Morning Services	20	20
New Members (net)	4	-

### Description and Quantification of the Entity's Outputs

#### Religious Services

1. Sabbath morning services every Saturday morning
2. Friday night Sabbath services once a month
3. Bar/ Bat Mitzvah celebrations
4. Holiday observances and celebrations
5. Tot Shabbat; a special service for babies and toddlers once a month
6. New members service: a special service to honor our new members

#### Education

1. Religious school meets regularly
2. Temple Youth group meets on a social basis
3. Adult Education; Torah study groups, Hebrew study groups, Introduction to Judaism and Talmud study groups
4. Rabbi lead services and a range of education classes
5. Rosh Chodesh (new moon) study group, a women's group that meets every month for study

#### Life Cycle Events

1. Chevra Kaddisha; this group prepares the dead for burial
2. Funerals
3. Weddings
4. Mezzuzah putting up (consecration of the home)
5. Baby Naming

Statement of Service Performance



#### External Relations

1. Members of DCM
2. Celebration of the Jewish Holidays with other congregations and the Israeli Embassy
3. Participation in the Wellington Abrahamic Council
4. Participation in Wellington Interfaith Council

#### **Additional Information**

During the year, we appointed a Rabbi Esther Jilovsky to support and lead the Congregation. In addition we rely on volunteers time and expertise to fulfil our mission. Volunteers;

1. Lead religious services
2. Teach adult education
3. Teach at the religious schools
4. Our board members
5. Visit to members in hospital and at home
6. Officiate funerals
7. Teach bar/ bat mitzvah students



## Statement of Financial Performance

### Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

'How was it funded?' and 'What did it cost?'

	NOTES	2023	2022
<b>Revenue</b>			
Donations, fundraising and other similar revenue	1	135,892	190,146
Interest, dividends and other investment revenue	1	1,877	4,038
<b>Total Revenue</b>		<b>137,768</b>	<b>194,184</b>
<b>Expenses</b>			
Volunteer and employee related costs	2	144,718	61,602
Costs related to providing goods or service	2	92,665	158,331
Grants and donations made	2	50	560
Other expenses	2	12,177	12,863
<b>Total Expenses</b>		<b>249,610</b>	<b>233,356</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(111,841)</b>	<b>(39,172)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



# Statement of Financial Position

## Wellington Progressive Jewish Congregation Incorporated As at 31 March 2023

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 MAR 2023	31 MAR 2022
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	3	722,172	807,896
Debtors and prepayments	3	942	942
Inventory	3	10,160	3,200
Accrued Interest	3	3,055	899
GST	3	492	16,822
<b>Total Current Assets</b>		<b>736,821</b>	<b>829,758</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	385,423	393,138
Investments	3	248,492	258,704
<b>Total Non-Current Assets</b>		<b>633,915</b>	<b>651,841</b>
<b>Total Assets</b>		<b>1,370,736</b>	<b>1,481,599</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		1,693	715
<b>Total Current Liabilities</b>		<b>1,693</b>	<b>715</b>
<b>Total Liabilities</b>		<b>1,693</b>	<b>715</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>1,369,043</b>	<b>1,480,884</b>
<b>Accumulated Funds and Reserves</b>			
General Fund	5	692,519	676,151
Specific Funds	6	360,669	488,878
Revaluation Reserves	6	315,855	315,855
<b>Total Accumulated Funds and Reserves</b>		<b>1,369,043</b>	<b>1,480,884</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.



## Statement of Cash Flows

### Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

'How the entity has received and used cash'

	2023	2022
<b>Cash Flows from Operating Activities</b>		
Donations, fundraising and other similar receipts	40,334	87,934
Fees, donations and other receipts from members	99,644	103,435
Interest, dividends and other investment receipts	9,932	5,851
GST	23,274	3,779
Payments to suppliers and employees	(258,907)	(238,212)
<b>Total Cash Flows from Operating Activities</b>	<b>(85,723)</b>	<b>(37,214)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Payments to purchase investments	-	(233,000)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>-</b>	<b>(233,000)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(85,723)</b>	<b>(270,214)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	807,896	1,078,109
Closing cash	722,172	807,896
<b>Net change in cash for period</b>	<b>(85,723)</b>	<b>(270,214)</b>

This statement has been prepared without conducting an audit or review engagement, and should be read in conjunction with the attached Compilation Report.





# Statement of Accounting Policies

## Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

'How did we do our accounting?'

### Basis of Preparation

The entity has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

### Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

### Income Tax

Wellington Progressive Jewish Congregation Incorporated is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

### Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

### Changes in Accounting Policies

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

### Property, Plant & Equipment

Property, Plant and Equipment are recognised at cost less accumulated depreciation.

Depreciation has been calculated to allocate the cost of assets over their estimated useful lives, at the following rates

Land & Buildings 0%-2.5% SL

Furniture & Fittings 10% SL

Plant & Equipment 10% SL

Holocaust Plaque 10% RB

Prayer Books 10% SL

### Inventory

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out method.

Statement of Accounting Policies



### Investments

Share investments in listed companies are started at their fair value. Initially they are recorded at cost, and are then valued at market bid price at the Statement of Financial Position date in subsequent periods.



# Notes to the Performance Report

## Wellington Progressive Jewish Congregation Incorporated For the year ended 31 March 2023

	2023	2022
<b>1. Analysis of Revenue</b>		
<b>Donations, fundraising and other similar revenue</b>		
Adult Education Income	2,041	3,130
Beit Midrash Income	689	-
Bequest Income	1,000	-
Bulletin Income	635	1,209
Donations Received	7,576	65,661
Fundraising Income	2,363	2,895
Grants Received	7,246	10,000
Judaica Shop Income	2,554	1,495
Member Contribution Donations Rec	99,644	103,435
Other Income	10,629	724
Seder Income	1,515	-
Temple Caterers Income	-	1,597
<b>Total Donations, fundraising and other similar revenue</b>	<b>135,892</b>	<b>190,146</b>
<b>Interest, dividends and other investment revenue</b>		
Dividends Received	377	1,297
Interest Received	11,711	5,905
Share Valuation Movements	(10,211)	(3,164)
<b>Total Interest, dividends and other investment revenue</b>	<b>1,877</b>	<b>4,038</b>
	2023	2022

## 2. Analysis of Expenses

<b>Volunteer and employee related costs</b>		
Wages and Salaries	144,718	61,602
<b>Total Volunteer and employee related costs</b>	<b>144,718</b>	<b>61,602</b>
<b>Costs related to providing goods or services</b>		
ACC Levy	151	24
Adult Education & Travel Expenses	877	-
Advertising & Promotion	108	158
Beit Midrash	53	216
Bulletin Expenses	866	925
Cleaning	965	538
Community Needs	1,523	2,033
Computer Expenses	1,567	299
Conferences and Seminars	-	87
Electricity & Gas	4,669	4,172
Food for Gatherings	2,791	1,399
General Expenses	1,471	906
Insurance	11,377	8,545



	2023	2022
Judaica Shop Expenses	2,417	1,799
Rabbi Moving Expenses	13,129	620
Membership Outreach	4	1,000
Parking Fees	36	-
Postage	431	668
Printing & Stationary	850	94
Rabbi Expenses	5,561	224
Rates	987	956
Repairs & Maintenance	33,824	109,508
Ritual Committee & Support	1,107	222
Security	-	33
Seder Expenses	2,700	23
Social Activities	-	102
Subscriptions	607	517
Telephone	1,803	1,943
Temple Caterers Expenses	2,552	2,533
Travel	819	-
UPJ Events & Aff Fees	6,074	7,236
Visiting Rabbi	306	3,911
Youth Group Expenses	-	1,024
Stock Movements	(6,960)	6,618
<b>Total Costs related to providing goods or services</b>	<b>92,665</b>	<b>158,331</b>
<b>Grants and donations made</b>		
Donations Paid	50	560
<b>Total Grants and donations made</b>	<b>50</b>	<b>560</b>
<b>Other expenses</b>		
Accounting, Assurance & Bank Fees	4,462	4,150
Depreciation	7,715	8,713
<b>Total Other expenses</b>	<b>12,177</b>	<b>12,863</b>
	2023	2022

### 3. Analysis of Assets

#### Bank accounts and cash

Westpac - Cheque Account	5,219	99,829
Westpac - Judaica Gift Shop Account	4,897	3,495
Westpac - Savings Account	1,282	2,073
Westpac - Caterers Current	272	2,266
Westpac - Caterers Savings	16,423	16,249
Westpac - 05 Account	4,771	4,777
Westpac - Adult Education	5,654	3,150
Westpac - Credit Card	(1,402)	(1,563)
ANZ - Call Account	4,406	4,423
Westpac - Term Deposits	682,257	673,195

Notes to the Performance Report



	2023	2022
Westpac - Credit Card Rabbi	(1,605)	-
Total Bank accounts and cash	722,172	807,896
<b>Debtors and prepayments</b>		
Dividends Receivable	942	942
Total Debtors and prepayments	942	942
<b>Inventory</b>		
Stock on Hand	10,160	3,200
Total Inventory	10,160	3,200
<b>Accrued Interest</b>		
Accrued Interest	3,055	899
Total Accrued Interest	3,055	899
<b>GST</b>		
GST	492	16,822
Total GST	492	16,822
<b>Investments</b>		
Shares - Contact Energy Limited	9,257	9,747
Shares - Kiwi Property Group Limited	15,032	18,171
Pathfinder Portfolio	224,203	230,785
Total Investments	248,492	258,704
	2023	2022

#### 4. Property, Plant and Equipment

<b>Land &amp; Buildings</b>		
At cost	67,351	67,351
Revaluation	415,000	415,000
Less accumulated depreciation	(150,645)	(144,587)
Total	331,706	337,764
<b>Furniture and Fittings</b>		
At cost	19,631	19,631
Less accumulated depreciation	(19,631)	(19,631)
Total	-	-
<b>Plant and Equipment</b>		
At cost	96,109	96,109
Less accumulated depreciation	(96,109)	(96,109)
Total	-	-
<b>Library Books</b>		
At cost	14,749	14,749
Revaluation	3,866	3,866
Total	18,615	18,615
<b>Holocaust Plaque</b>		
At cost	557	557

Notes to the Performance Report



	2023	2022
Less accumulated depreciation	(531)	(528)
<b>Total Holocaust Plaque</b>	<b>26</b>	<b>29</b>
<b>Religious Items</b>		
At cost	25,076	25,076
Revaluation	10,000	10,000
<b>Total</b>	<b>35,076</b>	<b>35,076</b>
<b>Prayer Books</b>		
At cost	26,505	26,505
Less accumulated depreciation	(26,505)	(24,852)
<b>Total</b>	<b>-</b>	<b>1,653</b>
<b>Total Property, Plant and Equipment</b>	<b>385,423</b>	<b>393,138</b>
	2023	2022

## 5. Accumulated Funds

	2023	2022
<b>Accumulated Funds</b>		
Opening Balance	676,151	678,606
Accumulated surpluses or (deficits)	(111,841)	(39,172)
Transfer from Caterers Fund	2,552	5,724
Transfer from Rabbi Fund	125,657	30,993
<b>Total Accumulated Funds</b>	<b>692,519</b>	<b>676,151</b>
<b>Total Accumulated Funds</b>	<b>692,519</b>	<b>676,151</b>
	2023	2022

## 6. Breakdown of Reserves

	2023	2022
<b>Specific Fund Reserves</b>		
Bequest Fund	245,320	245,320
Temple Caterers Fund	34,135	36,687
Rabbi Fund	81,214	206,871
<b>Total Specific Fund Reserves</b>	<b>360,669</b>	<b>488,878</b>
<b>Revaluation Reserves</b>		
Land & Buildings	301,989	301,989
Library	3,866	3,866
Religious Items	10,000	10,000
<b>Total Revaluation Reserves</b>	<b>315,855</b>	<b>315,855</b>

Notes to the Performance Report



## 7. Commitments

At balance date there are no known capital or operating expenditure commitments (Last year - nil).

## 8. Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at 31 March 2023 (Last year - nil).

## 9. Related Parties

During the year the Temple purchased accommodation and refreshments from hospitality businesses owned by board member Jeremy Smith. These transactions were for \$579. There were no other transactions involving related parties during the financial year.

## 10. Events After the Balance Date

There were no events that have occurred after the balance date that would have a material impact on the Performance Report (Last year - nil).

## 11. Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

INDEPENDENT ASSURANCE REVIEW REPORT

To the Trustees of the Wellington Progressive Jewish Congregation Incorporated  
147 Ghuznee Street Wellington

**Review of the Financial Statements for the year ended 31 March 2023**

*Wellington Progressive Jewish Congregation Incorporated's Responsibility for these Financial Statements*

I have reviewed the accompanying financial statements of Wellington Progressive Jewish Congregation Incorporated who are responsible for the preparation and fair presentation of these financial statements for the year ended 31 March 2023 in accordance with the applicable Public Benefit Entity Simple Format Reporting Standard and also for all internal controls deemed necessary to maintain freedom from material misstatement whether due to fraud or error in the financial statements and supporting documentation under review.

In preparing the financial information, the Trustees of the Wellington Progressive Jewish Congregation Incorporated are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the entity or to cease operations, or have no realistic alternative but to do so.

*Assurance Practitioner's Responsibility*

My responsibility is to express a conclusion on the accompanying financial statements after obtaining assurance on the following matters. I conducted my review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements*. ISRE (NZ) 2400 requires me to conclude whether anything has come to my attention that causes me to believe that the financial statements taken as a whole are not prepared in all material respects in accordance with the applicable financial reporting framework and I have nothing to report in this regard. This standard also requires my compliance with relevant ethical requirements.

*Restriction on Responsibility*

This report is made solely to the Trustees of the Wellington Progressive Jewish Congregation Incorporated. This assurance engagement was undertaken so that I could express my opinion to the Trustees in this report and for no other purpose. To the fullest extent permitted, I do not accept nor assume responsibility to anyone other than the Trustees of the Wellington Progressive Jewish Congregation Incorporated for my work, for this report, or for the opinion I have formed.

*Other Information*

The Trustees of the Wellington Progressive Jewish Congregation Incorporated are responsible for the other information. The other information comprises the entity information and statement of service performance but does not include the financial information and this review report thereon.

My opinion on the financial information does not cover the other information and I do not express any form of assurance conclusion thereon.



*Other Information (continues)*

In connection with this assurance engagement, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial information or otherwise appears to be materially misstated. I have nothing to report in this regard.

*Inherent Limitations*

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. I enquired from personnel at Wellington Progressive Jewish Congregation Incorporated who are responsible for financial and accounting matters. I then applied analytical tools to evaluate the evidence obtained.

The procedures performed in a review are substantially less in scope than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Such a review consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion on the accompanying financial statements.

*Basis for Qualified Conclusion*

It was impractical for Wellington Progressive Jewish Congregation Incorporated to exercise effective control over all income from activities prior to initial entry in accounts and my examination of revenue from these sources was therefore limited to data provided by Wellington Progressive Jewish Congregation Incorporated.

*Qualified Conclusion and Opinion*

Based on my review, except for the effects of the above *Basis for Qualified Conclusion*, nothing has come to my attention that causes me to believe that the accompanying financial statements of Wellington Progressive Jewish Congregation Incorporated as a whole do not give a true and fair view of Wellington Progressive Jewish Congregation Incorporated's financial position as at 31 March 2023 and of its financial performance for the year ended on that date. My review was completed on 17<sup>th</sup> August 2023 and my opinion on truth and fairness applies on this date.

 17/8/2023