



היכל סיני
TEMPLE SINAI



ANNUAL REPORT

1 APRIL 2023 – 31 MARCH 2024

WELLINGTON PROGRESSIVE JEWISH CONGREGATION

Founded in 1959, we are committed to Progressive Jewish values including Tikkun Olam, Chesed and Tzedakah. These values inform our warm and welcoming community in which we celebrate inclusion and diversity.

We offer regular Shabbat and holiday services, engaging educational programmes for children and adults, and opportunities for social and worship activities for all ages in Wellington's Jewish community.

Temple Sinai is a member of the Union for Progressive Judaism of Australia, Asia and New Zealand, and affiliated to the World Union for Progressive Judaism.




Charles J Fearnley Collection, 1979, Wellington City Libraries, reference 50003-1911

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.

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Chairperson's Report

By Abi Buchhalter



Kia ora koutou,

It is my pleasure to open our Annual Report with a few words about the last year. In this report, you will get to revisit highlights from the year at Temple Sinai, read reports from our various portfolio holders, committee chairs, and special interest groups, and get an in-depth look at our performance results for the year. I hope it is an enjoyable and informative read!

The last year has been a tumultuous one for Jews throughout the world, and I have felt this keenly amongst our members. We have also recently seen the departure of Rabbi Esther Jilovsky, who has returned to Australia. Throughout all this, I have been so grateful for the amazing Board members with whom I have had the pleasure of serving this term as Chair—they are truly living the principles of tikkun olam. I know from our many lengthy meetings (that I'm sure they wished were a bit shorter!) that they truly "walk the walk" when it comes to serving our community.

In addition to acknowledging and thanking the Board for their work this year, I would also like to thank the work of all our employees and volunteers, without whom we would not have services, ritual events, Beit Midrash, community engagement, or a functioning and clean building! Richard Stein has also written a lovely thank you for our funders, which I would encourage everyone to read, their contributions are so, so appreciated so that we are able to do everything that we do.

This year has been a challenging one in which to serve as Chairperson. However, although it was a struggle, the principle that helped me continually move forward was returning to the idea that a Chairperson, indeed, serves the community rather than steers it. In writing about the three different types of community, Rabbi Lord Jonathan Sacks noted:

In classical Hebrew there are three different words for community: edah, tzibbur and kehillah; and they signify different kinds of association....A kehillah is different from the other two kinds of community. Its members are different from one another. In that sense, it is like a tzibbur. But they are orchestrated together for a collective undertaking—one that involves itself in making a distinctive contribution. The danger of a kehillah is that it can become a mass, a rabble, a crowd....The beauty of a kehillah, however, is that when it is driven by constructive purpose, it gathers together the distinct and separate contributions of many individuals, so that each can say, "I helped to make this."

I love our kehillah. I love this congregation and its members, and it has been my honour to serve as its Chairperson. I wish everyone the best and I encourage you to think about how you may wish to contribute to our community in the year ahead!

Thank You to our Funders

By Richard Stein

The Board would like to sincerely acknowledge all those individuals who have made generous contributions to Temple Sinai over the past year.

As most of you know, our regular membership donations fall far short of the actual costs of running Temple Sinai. In addition to our regular services, there are special events and ceremonies, salaries for our staff, the costs of our Beit Midrash programme, security, and the ever increasing costs of maintaining our building.

This year, we were faced with two unexpected increases in expenses. The first increase should really be viewed as a blessing as it concerns our Beit Midrash programme. Under the guidance of our volunteer coordinator, Gillian Openstein, and Board Member Saskia Cameron, enrolment in the programme reached record numbers this year. Thirty three children and young teens now attend, more than three times the enrolment of only two years ago. With this increase in enrolment, however, we had to double our teaching staff and, to keep the programme new and exciting, the school is purchasing an updated curriculum and supporting materials. The second increase in expenses is more sobering. It involves the necessary costs of security for our congregation and building.

Despite these expenses, our congregation has been blessed with several large contributions. In support of our Beit Midrash programme. Temple Sinai just received a very sizable donation from the Raye Blumenthal Freedman Trust. Raye Blumenthal Freedman was a prominent philanthropist who, during her lifetime and, now, through the legacy of her trust, generously supports countless organisations, music, the arts, and educational programmes.

Our congregation also received very generous donations from the Wellington Hebrew Philanthropic Society to assure the safety and security of our Congregation, from the David John and Maria Sher Charitable Trust Foundation to promote religious practice and support education, and from the New Zealand Ethnic Communities Development Fund. There were also a number of very substantial donations from individual members.

*Thank
You*

Thank You to our Funders (continued)

This year we also held another successful Quiz Night which raised over \$1000, and created a Givealittle page which raised over \$3500 in additional donations. More fundraising events are planned in the coming year, starting with a movie night at the end of May.

The Board is incredibly grateful for all the financial support we receive from our members and outside funders. They allow our Temple to continue and thrive.

**David John and Maria Sher
Charitable Trust Foundation**



**The Wellington Hebrew
Philanthropic Society**

Harvey Livschitz blows the shofar



Our Board

Abi Buchhalter
Chairperson



Saskia Cameron
Co-Deputy Chairperson



Richard Stein
Co-Deputy Chairperson



Jenny Livschitz
Treasurer



Sarah Cole



Nigel Dunlop



Emma Levy



Ruth van Seventer



Jeremy Smith



Yuval Zalk-Neale

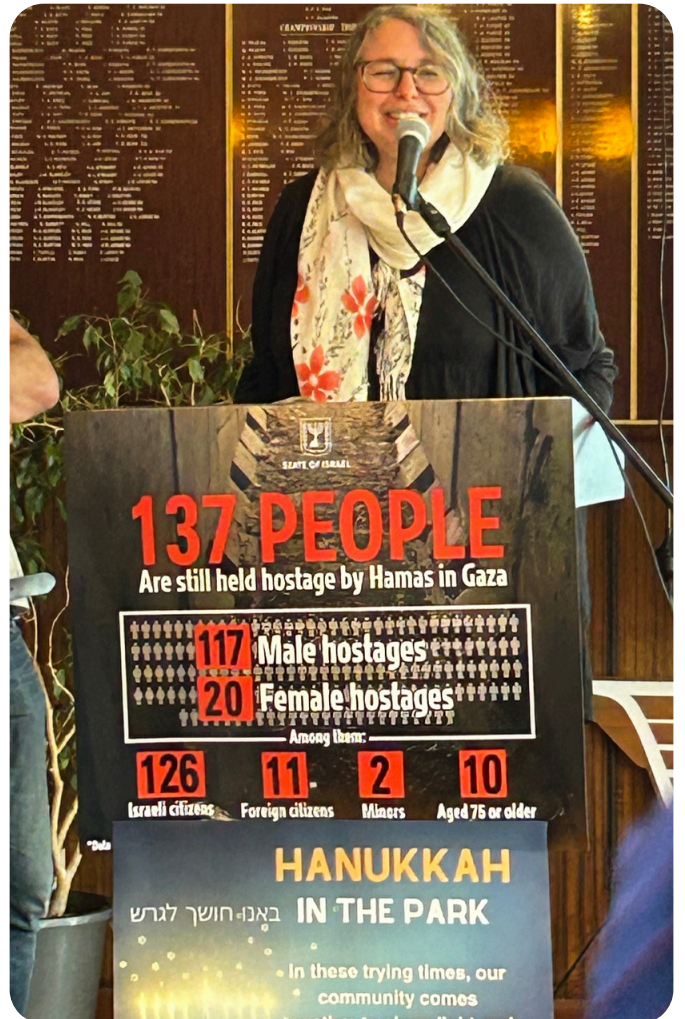


Simchat Torah



Rabbi Dean Shapiro, Beth Shalom & Rabbi Esther Jilovsky.
Rabbi Jilovsky's installment

Highlights Over the Year





Kaddish

Glorified and sanctified be G-d's great name throughout the world which He has created according to His will.

May He establish His kingdom in your lifetime and during your days, and within the life of the entire House of Israel, speedily and soon, and say, Amen.

May His great name be blessed forever and to all eternity...



Above: Sue Esterman Recites Kaddish on UN International Holocaust Remembrance Day. Event held by the Holocaust Centre of New Zealand, hosted by Hon. Nicola Willis. (Photography by Woolf)

Below: Jewish Community Picnic, Wellington. Temple Sinai & Wellington Jewish Community Centre.

Portfolio Reports

Ritual Committee

By Sam Segal and Emma Levy

Members of the committee this year were Carol Ratnam, Sam Segal and Harvey Livschitz alongside Board members Abi Buchhalter and Emma Levy, and Rabbi Esther (part of the year). The Board thanks Sam Segal who stepped up to fill the role of chair in the Rabbi's absence. This is an extremely busy committee that ensures that services and festival events run smoothly. We rely on many members of the congregation to help with this.

Highlights this year included:

- Our High Holy Day services
- The Temple Chanukah party
- The Tu B'Shvat seder

Our Friday night Kabbalat Shabbat services and potluck dinners have also been a highlight, with many people stepping up to make these special evenings happen. The Board and the Ritual Committee were thrilled to be approached by the leaders of Habonim Dror about running regular Kabbalat Shabbat services and other events at the Temple. Sue Esterman has been a star in co-ordinating musical Kabbalat Shabbat events and attendance has been steadily increasing at these lovely evenings.

The community Seder was another highlight. We were lucky to have student rabbi Sarah Livschitz visiting Wellington for Pesach and willing to lead the Seder, which she did so beautifully. We decided to hold the Seder at an alternative venue due to the constraints on space at Temple Sinai. This came with both advantages (space) and challenges (security, transporting all the food, dishes, and the many other components of the evening to and from the venue, and a lot of cleaning). It gave us a lovely space to make it a special evening and it was great to test out a new way of holding a large event. A special thanks goes to Polly Schaverien and Gigi Fenster and her team for helping make this night happen.



Portfolio Reports

Ritual Committee (Continued)

We have also been able to engage more people in services through the use of service streaming, with several people usually online for Shabbat morning services and several tuning in during the High Holy Days. This has enabled those not in Wellington or those who are unwell and not able to attend in person to still come to services. We are aiming to continue offering this on a regular basis to continue to ensure inclusion in services as much as possible.

We have several b'nei mitzvah students who are studying to have a bar/bat mitzvah in the next year. The committee would like to thank Dave Moskovitz and Rabbi JoEllen Duckor who are helping them and their families with preparation.

The 2024/5785 High Holy Days are next on the Ritual Committee agenda. As always, we welcome those who can give any amount of time, either by joining the committee or helping with particular events, and we encourage you to contact us via the office.



Community Pesach Seder

Portfolio Reports

Incorporated Societies Act 2022, Endowment Fund, and Code of Conduct

By Nigel Dunlop

Incorporated Societies Act 2022

The Temple is an incorporated society. Like all other incorporated societies registered under the Incorporated Societies Act 1908 it is required to re-register under the Incorporated Societies Act 2022 Act (2022 Act) by December 2025. This will require amendments to our Rules because the 2022 Act has imposed new requirements as to what rules must contain. For example, rules must contain dispute resolution provisions.

There is an opportunity here for the Temple to more generally review and update its Rules which are now 10 years old. Some preliminary background work has been done on bringing the Rules up to date and compliant with the 2022 Act, but as yet the Board has not had draft new Rules placed before it for consideration.

The incoming Board will need to attend to this. Eventually, new Rules will need to be approved by the Congregation at an annual or special meeting.

Code of Conduct

On 1 May 2024, the Temple Sinai Board approved a Code of Conduct, which sets out behavioural expectations of all members of the congregation when participating in the life of the Temple. It is both an exhortation for good conduct and a set of criteria by which conduct can be judged in the event of concerns being expressed or complaints made. The Code of Conduct can be revised and amended by the Board at any time for appropriateness and completeness.

Endowment fund

Mention was made at the 2023 AGM of the possibility of the Temple setting up an endowment fund for its benefit to be managed by independent trustees. Benefits would generally be paid out of earnings rather than principal, which means that the fund capital would increase over time, and the trust would be perpetual. Endowment funds are based on trust deeds which are complex legal documents requiring expert input. For that reason the Board engaged the legal firm of Greg Kelly Trust Law to draft a suitable trust deed.

A first draft trust deed was provided to the Board in February 2024. The legal fees up to that point were fully met by a benefactor. A second draft has been received.

At its March meeting the Board authorised legal work on the trust deed to continue, and funding of \$5,000 was approved to that end. It is expected that by the date of this report a second draft deed will have been received. It will need to be considered by the incoming Board, and later be considered by all members.

Portfolio Reports

Employment

By Sarah Cole and Richard Stein

Significant activities this year in the employment portfolio included a review of employment policies, processes and employment agreements, work on a code of conduct, complaints procedures and pre-employment vetting processes.

We agreed to make sick leave available to employees from the start of their employment (particularly important for people working closely with children) and to tag wages for Beit Midrash teachers to no less than the Living Wage.

We employed three Beit Midrash teachers and two new substitute teachers.

The employment committee met with staff to conduct annual review meetings, and stayed in regular contact with staff to offer support over these times of heightened stress for Temple Sinai employees.

Rainbow Jews Group

By Sarah Cole and Yuval Zalk-Neale

Temple Sinai Rainbow Jews group hosted several events including Kabbalat Shabbat and pot luck dinners. Members also hosted at-home events in Kapiti Coast and Petone to offer more informal gatherings for the group.



Rainbow Judaism Symbol, by Frederick Holiday , 2015, Fine Art America

Portfolio Reports

Security

By Sarah Cole

It was a challenging year for the security team at Temple Sinai with increasing demands for those on the security roster, as we all responded to the heightened risks for staff and the community. Despite the challenges, the team of active volunteers expanded in number over the course of the year, with new volunteers joining the roster including several parents of Beit Midrash students.

Security volunteers were well supported with training and operational expertise provided by Allister Rose, Matthew Smith and Community Security Group leaders. Volunteers now take part in regular training sessions alongside the Webb Street team as we all learn and upskill together. Sessions at Temple Sinai were also attended by Board members, Beit Midrash teachers and youth leaders.

Sarah Cole and Jeremy Smith represented Temple Sinai at the Crowded Places Conference, which was organised by the New Zealand Police and attended by community organisations, faith, business and governmental groups.

The Board would like to thank all security volunteers for showing up and standing outside in all kinds of weather, for their dedication and commitment to the well-being of the community. With the health and safety of the community being of primary importance, we invite all adult members of the Temple Sinai community to consider taking part in security training and joining the roster.



JoEllen, Micah and Gillian



Habo madrichim at the Jewish Community picnic

Portfolio Reports

National Community Security Group

By Jeremy Smith

The purpose of Community Security Group (CSG) is to protect Jewish life and way of life in New Zealand.

The threat of antisemitism is real in New Zealand. Our close working relationship with the New Zealand Police and other agencies ensures that any incidents are dealt with promptly.

CSG has been busy since the Christchurch Mosque attack. In that time, we have used the grants obtained from the DIA to increase the physical building security, employ regional security officers and recruit and train CSG volunteers.

CSG meet regularly with a wide range of government departments including the Police, DPMC, MFAT, NZSIS, DIA and MOE. The focus of our meetings is to address the safety and security of the wider Jewish Community in an environment of increased antisemitism.

Since 7 October 2023 there has been an increase of 600% in antisemitic rhetoric and behaviours in New Zealand. This is a major concern for CSG and community leaders.

The Temple Sinai Board and National Security Group Board thank Tony Williams the Wellington Regional Security Officer and all the CSG volunteers who spend hours protecting the community.

REMINDER

In case of emergency, contact the Police first on 111 and then call CSG

File incidents reports with CSG at:
<https://csg.org.nz/report-an-incident/>

File reports with police at:
<https://webforms.police.govt.nz/en/form/hurt-damaged-stolen>

Portfolio Reports

Kesher

By Keith Bittle

Kesher is our community group that fosters and responds to WJPC's value of Chesed. It takes an interest in all members of Temple Sinai, not necessarily for the elderly, and assists in providing support and care.

We do have gaps of contact as our volunteer numbers are reduced. However, there has been a re-invigoration of the programme through collaboration of the Kesher team, the Board, and its supporters.

For those who may be unaware, neighbourhood hubs have been set up to better serve the pastoral care of our community. In most cases, each hub has a coordinator who works with other Temple volunteers to stay connected with every member. However, not all neighbourhood teams have hub leaders. The Board has committed to raising our volunteer numbers so, hopefully, this will be a turning point in raising Kesher's profile and will see an increase in the frequency of contacts with our members.

The Board sincerely thanks all of our Kesher coordinators, volunteers, and special thanks to Keith Bittle, who leads the Kesher programme.

Property

By Saskia Cameron

Over the financial year the spouting on the Temple building and the classrooms have been installed. The steriliser broke and was repaired by a specialty kitchen company. Three Working Bees contributed to maintaining the greenery around the buildings, removal of clutter and broken furniture, and the washing of half of the building. The gate had several issues in the last year and multiple times the security company was called out to fix the issue.

In the near future, the property programme includes painting of window frames, arborist work and security improvements related to the fencing and gate. These will be a substantial undertaking and require significant funding.

In the next few financial years, it is of importance to build up savings for big ticket property needs such as painting the outside of the building.

Portfolio Reports

Education

By Saskia Cameron



In 2023 there were 11 Tot Shabbat sessions, usually attended by three to five families each month, although we occasionally had up to 10 adults and 10 children participating. Children 'graduated' from Tot Shabbat to the Beit Midrash programme when they turned five.

Our Beit Midrash religious school has been extremely successful. In 2022 the school was attended by 10 children per session and was taught as a single class. In 2023, enrolment grew to 20 children at the start of the year and swelled to 28 by year's end, necessitating the creation of three classes so teaching could be geared to children of different ages. As enrolment in early 2024 grew to 33, we added a fourth class to keep the classes small to facilitate more individual learning.

Our curriculum consists of 45 minutes of Hebrew, followed by 45 minutes of 'Chai'. Each session is taught through a different theme. At the end of each term we had special classes which included a visit to Wellington Zoo to learn about animals in the Torah, and a very successful Hanukkah party in December. Our most recent session had Seder as the theme. The children made matzah as well as their own Haggadah. They finished with their own Seder practice session. The children also participated throughout the year in Tefillah, led by Rabbi Jilovsky.

It was exciting to see one of our students become Bar Mitzvah this year.

Our teachers include both Wellington Habo leaders as well as experienced teachers drawn from our membership. Habo leaders had their contracts as teachers extended till March 2025. We also hired two substitute teachers to cover when our regular teachers are sick or are on holiday.

Looking ahead to the rest of the year, a special effort will be made to continue teaching in small groups to enable child-centred learning with a focus on building a strong Jewish identity.

We are very excited about the upcoming term.



Children's activities led by Saskia, at community Hannukah party

Portfolio Reports

Rosh Chodesh

By Myra Mortlock

Around the world, Jewish women gather each month to celebrate the new moon. Our Temple Sinai group keeps this tradition by meeting at different members' homes, or at the Temple, to share a little nosh (of course) and discuss a text or topic related to that month.

The most important part is just being together, especially during tough times, to laugh, reflect and support each other.

During 2023 the programme was facilitated by Rabbi Esther, and on several occasions our members also joined in the Rosh Chodesh craft and study group run by the Council of Jewish Women.

Since January 2024 we have met in Strathmore for a planning meeting (and drinks in the sun), in Brooklyn for Havdalah, in Karori for a discussion about blessings and hopes - - and we have gatherings planned in Wellington central, Lower Hutt and Paekākāriki over the coming months.

Suggestions for hosting and themes are always welcome. It's good to spread the locations so everyone can join in a session near them at some stage. And carpooling is good! Contact Myra through the Temple office.



Sam Segal and Abi Buchhalter, Purim

Portfolio Reports

Communications and Information Technology

By Emma Levy and Ruth van Seventer

The Communications/IT portfolio has been well supported by Matthew Smith in particular, as well as those who contribute to **Sinai Announce** moderation.

A special thanks goes out to Dave Moskowitz who hosted Sinai Announce on his own server for many years. This was moved over to Temple Sinai's Google Workspace this year. Dave also continues to provide I.T. support and advice as needed.

The move to **Google Workspace** was initiated by Matthew Smith under the previous Board and the transition has been smooth. This is centralising our documents and bringing email addresses under one umbrella. The **Google calendar** is also centralising information about events, and many members are now subscribed to it.

The **Facebook group** has ballooned and now has **250** members. Emma Levy and Myra Mortlock continue to admin the group which has become an important source of information, especially for some of the younger folk who aren't as email-oriented! Emma does the posting and Myra deals with all the applications to join the group. Thanks to Myra for doing this role. Emma will be drafting some general guidelines for the Facebook group which has operated for many years without any. There was a very brief period of moderation of posts in place following 7th October but this was lifted fairly quickly. Having guidelines for group members will help in these types of situations. There will, of course, be consultation about any guidelines put in place.



Quiz Night Fundraiser



David Zwartz ONZM,
Vigil, October 2023

Portfolio Reports

Communications and I.T (Continued)

There is also a **Temple Sinai Facebook page** which is open to the public and therefore not much is posted on it. Its primary purpose is for Emma to post under its profile in the private Facebook group, rather than to be a source of information.

The new Temple Sinai **website** went live on 12th September 2023 after work by many people including Candace Smith who set up the original framework, and Rabbi Esther who helped with wording on many pages and contributed some of the colourful photos which liven up the website. The website doesn't contain 'live' information about events, etc, for security reasons but options for a members area through either the website or Google Workspace is being investigated. The new website has generated a large number of contacts through the contact page which is positive, but also needs to be managed! Thanks to Kathy for managing the rush of enquiries that came in the first few months of the website going live.

Sue Boyde continues to work hard on the monthly **Bulletin** and the Board thanks her for her hard work. The Bulletin remains an important part of Temple life and a source of information for many.

The **live streaming of services** has become a regular part of Temple life – people are online for almost every Shabbat service and there is a commitment to doing this weekly. We have improved the sound quality through a new sound disc but we are still working with an old iPad that Brian Johns donated that is nearing the end of its life, so new systems need to be investigated.

We continue to work on moving our membership database to **Easyskul** and Matthew Smith has been working on this project.

Finally, monthly **summaries of Board meetings** for the community have been an important part of this portfolio. The aim was to provide information and transparency about Board discussions and decisions. Feedback has indicated that this has been welcomed by the community and it is hoped this will continue under the new Board.

The Board thanks Candace Smith, Matthew Smith, Dave Moskovitz, Sue Boyde, and Myra Mortlock for their support, time, knowledge and skills given so generously to Temple Sinai in the area of Communications and Information Technology.

Portfolio Reports

Environment Group

By Paul Blaschke

The Temple Sinai Environment group has got some momentum up and provided some of the brightest moments of Temple life over the last year. The group continues to grow in number and engage in more activities in the community. Through the Environment group's advocacy, Temple Sinai became a signatory to the 'Fossil-Fuel Non-Proliferation Treaty', a project led by the Centre for Religious Diversity. This initiative received unanimous support from the Temple Sinai Board.

A dedicated team from the Environment group continues with their regular clean-up activities in Central Park and has now 'adopted a spot' to care for with litter clean-up, weeding, planting and general maintenance.

There was a big turn-out for this year's Reverse Tashlich, with over 30 people getting together for a clean-up and plastic audit of Petone Beach, conducted with the guidance and support of Sustainable Coastlines.

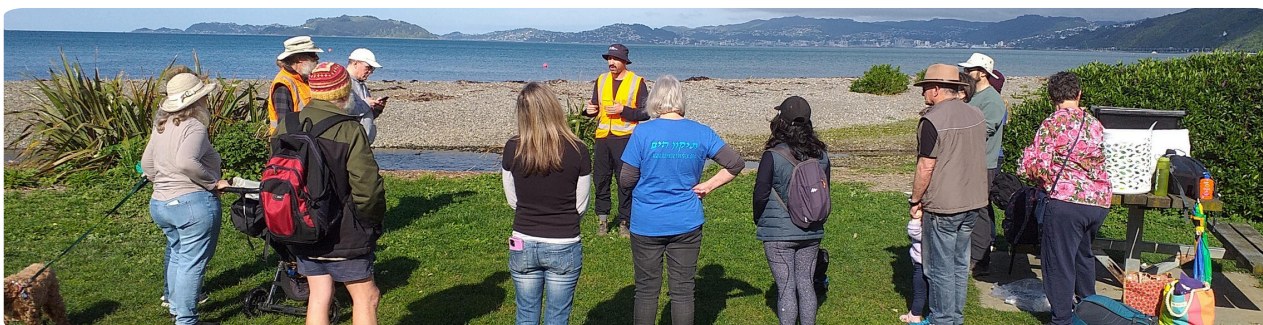
As part of the Yom Kippur afternoon service, the group hosted a forum on the theme of our relationship with the environment and since then has initiated discussion on other important environmental issues. The group also took part in a tree-planting ceremony at Temple Sinai in acknowledgement of King Charles coronation.



Tree Planting for Tu B'shvat. Wayne and Hilary, Lynda, and Rev Jean Malcolm of St Peters on Willis.



Weeding at Central Park. Paul Blaschke, Rachel Bolstad, and Helene Ritchie.



Above and top right: Practising Tikkun HaYam (Repair the Sea) at Petone beach.

Portfolio Reports

Interfaith

By Hilary Phillips

Harvey Livschitz and Paul Morris, who were co-Deputy Chairmen of the **Wellington Interfaith Council** stepped down at the AGM in June 2023, with Wayne Phillips taking their place.

Recent activities of the Interfaith Council attended by Wayne, accompanied by Hilary and other members from Temple Sinai, have been: the ordination of the new Bishop at the Anglican Cathedral (where both Wayne and Hilary congratulated her on her ordination), an evening at the Kilbirnie mosque where representatives of several religions spoke about their festivals around the time of Ramadan (Hilary spoke about Pesach) and then shared a light meal, and Anzac Day, when Wayne, along with Pushpa Wood of the Hindu community, laid a wreath at the 9am Wellington Citizens Wreath Laying service at the Cenotaph.

The next event we will be taking part in will be the Matariki Interfaith Service at St Peter's on Willis Street.



Wellington Interfaith event at St Peters Church, attended by our Temple Sinai members

Portfolio Reports

Co-Location Report

By Jeremy Smith

Co-location has been an ongoing agenda item for some years.

We currently have an unique opportunity to create a vision for the future of the Jewish Community in Wellington. For a wide range of reasons, the opportunity to explore creating one Jewish Community with two congregations in one location is very attractive. The opportunity is more relevant as the Wellington Jewish Community Centre (WJCC) are looking to sell their property and move to a new location.

The co-location committee have been exploring this opportunity and looking at the benefits, risks and bottom lines. In order to get the input from the congregation the Temple Sinai Board facilitated an engagement of our members on 3 March 2024.

The meeting included discussion on other congregations who have co-located in the past (Oxford Jewish Congregation in the UK, and ACT Jewish Community in Canberra, Australia). We heard from two WJCC guest speakers who talked about the WJCC perspective and gave an update on their “building our futures” initiative.

The majority of the meeting included a group discussions section on specific topics, such as festivals, kesher, ritual, security, youth and funding. The groups feedback on the risks, benefits, opportunities and “bottom lines” points from their discussions.

Michellanne Forster documented these discussions and they will be will be looked into further by the co-location committee. There was a diverse range of views, which included positive comments, a range of risks identified and many “bottom lines”.

The Board have agreed to support the ongoing process to explore the idea of co-location.

Portfolio Reports

Country Members Manawatu Whanganui

By Helen Chong

There is a growing Manawatu Whanganui Jewish community but most of them are not interested in joining a congregation. Two families from Palmerston North and one adult from Masterton did join in this reporting year.

This year has been very quiet in terms of community activities. The key community activity was a visit to Palmerston North by Rabbi Esther on 30 April 2023. Her visit was divided into three parts – lunch with Temple Sinai members, Pirkei Avot study with members of Temple Sinai and the wider Jewish community, and afternoon tea with members of Temple Sinai and the wider Jewish community.

Fourteen of us spent time with Rabbi Esther. Not everyone was there for the whole time. Nine Temple Sinai members came for lunch (including one temporary member visiting from the USA and one 1 year old)). Two people left after lunch but three extra (two adults and an eleven year old Beit Midrash student) joined for the Pirkei Avot study. A further two who are longstanding members of the Palmerston North Jewish community came just for afternoon tea, leaving taking a Temple Sinai pamphlet with them. The conversation flowed, the discussion at the study was lively and we all enjoyed ourselves.

We appreciated the opportunity to have Rabbi Esther visit. It has been a long time since anyone has come from Temple Sinai to meet with us. More contact would be welcomed.

Beit Midrash

There are four students in our Beit Midrash. I work with each student individually on learning Hebrew and work with two pairs on Tanach studies. One pair is learning about the events in Torah, the other is learning about the Nevi'im. We also discuss the various Chagim as they occur.

One student is now preparing for her Bat Mitzvah in December. Dave Moskovitz is working with her, and I am assisting with her parsha reading and her drashah. I am grateful to Dave and also to Sam Segal for the advice and support they are giving the family.

Portfolio Reports

Country Members Manawatu Whanganui (Continued)

Palmerston North Interfaith Group

I have continued representing Temple Sinai and the Council of Jewish Women at the Palmerston North Interfaith Group (Inc) [PNIG], of which I am also the Treasurer.

PNIG has been quite active this year. There have been two key foci – environmental activity and visits to sacred spaces, many associated with member groups. Many members took part in the webinars organised by the Religious Diversity Centre. PNIG members were part of a group meeting at the Palmerston North City Library for each webinar. Discussions followed each presentation, and the resulting recommendations were presented to the City Council.

Once again, we held a gathering at Pit Park to celebrate Religious Diversity Day. About 50 of us planted 600 plants. The Jewish community was represented by Lissa Chong and Charlotte Simmonds from Wellington, and by Jasmina and Hannah Preinreich and me from Palmerston North.



Some of the group on Religious Diversity Day, Pit Park.

In March a group of about 30 planted a memorial grove of 51 kowhai at Pit Park to commemorate the fifth anniversary of the Christchurch Mosque attacks.

There were two sacred spaces visits during the year – to the Greek Orthodox monastery near Levin and to the Manawatu Muslim Association to break the fast during Ramadan. A planned visit to Temple Sinai in December was postponed due to security concerns and a visit to a Sikh gurdwara was postponed until April 2024.

Several of us attended a meeting of the Interfaith Women's Group in November where the topic was Peace. The Moslem Women's Support Group has also continued.

Treasurer's Report

By Jenny Livschitz

I was appointed to the role of Treasurer for Temple Sinai in May 2023. My focus over the year has been on ensuring that quality financial information and advice is presented to the Board to support decision making and ensuring that our finances are managed effectively.

An important first step was the approval of new policies by the Board, being a Financial Delegation Policy and a Purchasing and Expenditure Policy. Included in these policies are foundational principles such as "We take care of money and assets to safeguard them for current and future generations".

Our financial performance results for the year ended 31 March 2024

You can read the detailed financial statements in the pages that follow. These have been independently reviewed by Mark Valance at Accounting for Charities Trust.

I am very pleased to report that our financial results this year show a net operating deficit for the year of \$20k, which is much improved from the deficit of \$110k incurred in the prior year. This result is also better than the budget communicated at the AGM last year which was a deficit of \$85k.

We have worked hard to control the amount of expenditure incurred, whilst also proactively seeking out funding sources to support our important programmes and initiatives, such as Beit Midrash.

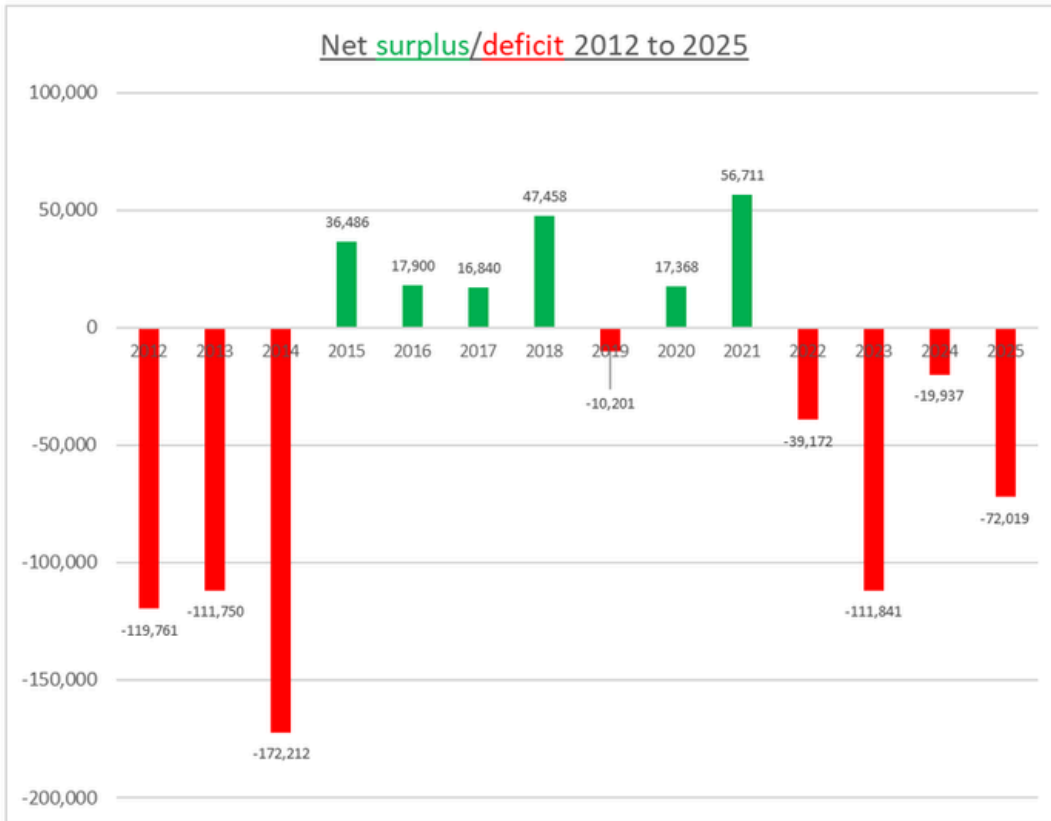
Thank you to our many donors and membership contributions which have supported and enabled us to have a successful year.

Revenue from donations, fundraising and other similar revenue increased by 15% or \$21k, up to \$157k. Interest earned for the year was \$32k, up from \$12k in the prior year mainly due to market conditions. Expenditure incurred was \$8k lower than the prior year, at \$242k. In the prior year there was a large repairs and maintenance programme progressed at a cost of \$34k, whilst in the last year only \$6k was incurred.

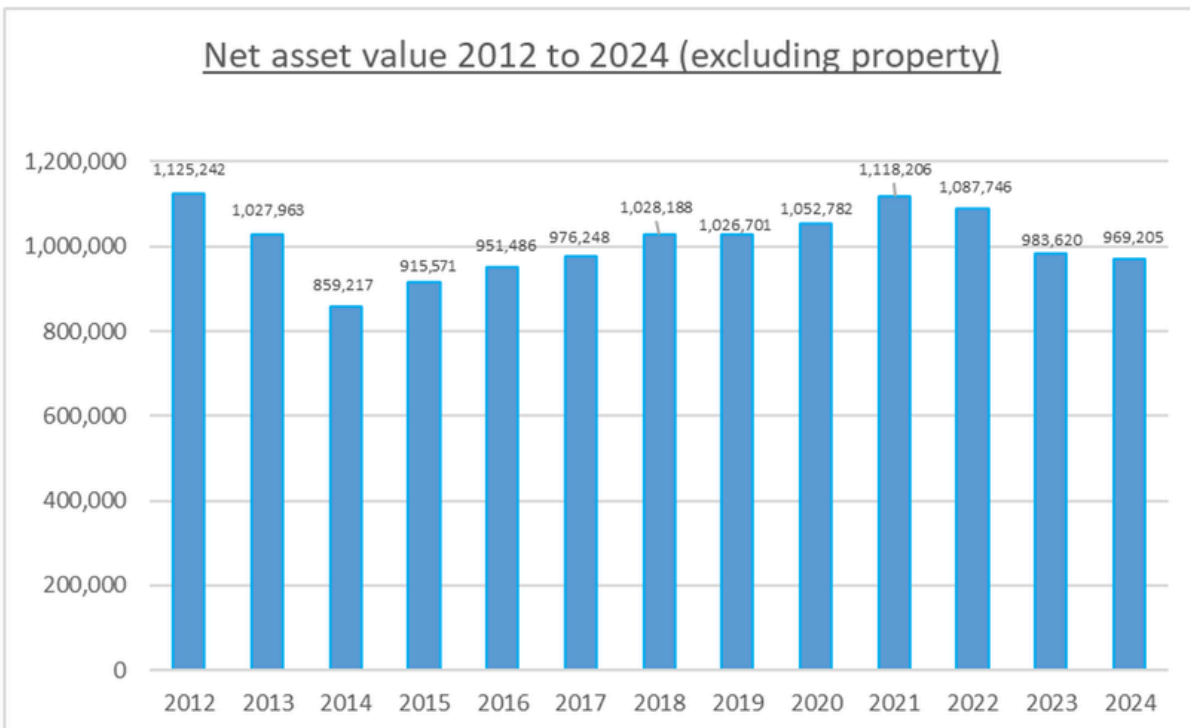
Following an independent valuation, the property at 147 Ghuznee Street has been recorded in the financial statements at a value of \$1.7M (with land comprising \$1.2M of this amount).

The investment in the Pathfinder Ethical Growth Fund increased in value over the year from \$224k up to \$257k at year end. Funds held in the bank (including term deposits) reduced slightly over the year from \$722k down to \$706k.

Long term financial trend information

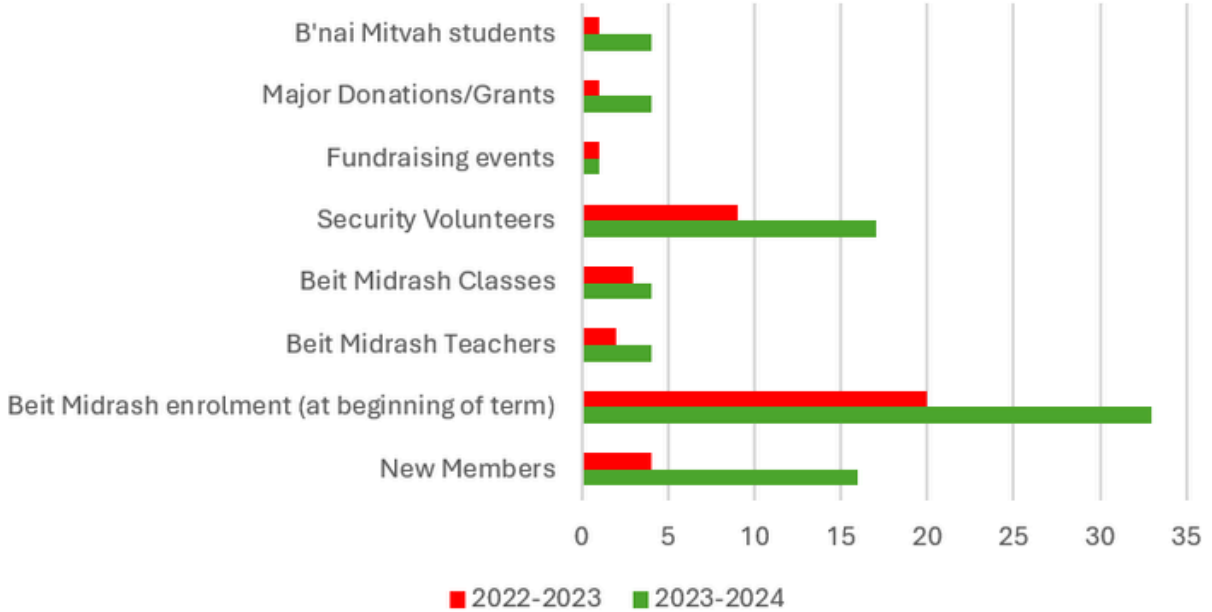


The periods of employment of a Rabbi/mashpia generally result in large deficits being generated whilst modest surpluses are generated in the other years. Over the most recent four-year period of 2022 to 2025 there are operating deficits totalling \$242k.



Included here is the Pathfinder portfolio investment (value \$257k at 31 March 2024), which does not generate a revenue but rather changes in value depending on market conditions and return achieved in the portfolio. The balance of investments is largely bank term deposits.

Summary of Temple Sinai's Service Performance



Performance Report

Wellington Progressive Jewish Congregation Incorporated
For the year ended 31 March 2024

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Entity Information

Legal Name of Entity:	Wellington Progressive Jewish Congregation Incorporated
Other Name of Entity (if any):	Temple Sinai
Type of Entity and Legal Basis (if any):	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
<p>Entity's Purpose or Mission:</p> <p>The Congregation is committed to the principles and practices of Progressive Judaism in which the Congregations 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:</p> <ul style="list-style-type: none"> - 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, ethic groups, cultures and beliefs. 	
<p>Entity Structure:</p> <p>The Wellington Progressive Jewish Congregation Incorporated is governed by a Board. The Board is responsible for the management and governance of the organisation.</p> <p>The current Board of the organisation are:</p> <ol style="list-style-type: none"> 1. Abi Buchhalter - Chairperson 2. Saskia Cameron - Co-Deputy Chairperson 3. Richard Stein - Co-Deputy Chairperson 4. Jenny Livschitz - Treasurer 5. Nigel Dunlop 6. Emma Levy 7. Ruth van Seventer 8. Sarah Cole 9. Jeremy Smith 10. Yuval Zalk-Neale 	

Entity Information

Main Sources of the Entity's Cash and Resources:

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

Main Methods Used by the Entity to Raise Funds:

The main methods used by the organisation to raise funds are donation 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. Rabbi Ester Jilovsky was the appointed full time Rabbi for Temple Sinai Rabbi from November 2021 until April 2024.

Contact Details:

Physical Address:	147 Ghuznee Street, Te Aro, Wellington, New Zealand, 6011
Phone:	04 -385 0720
Email:	office@sinai.org.nz
Website:	www.sinai.org.nz

Statement of Service Performance

Description of the Entity's Outcomes

The role of the Wellington Progressive Jewish Congregation is to promote Jewish values, including Tikkun Olam, Chesed and Tzedakah in a welcoming community in which we celebrate inclusion and diversity. We offer regular Shabbat and holiday services, educational programmes for children and adults, and opportunities for social and worship activities for all ages in Wellington's Jewish community. There are several measures, listed below, which help to quantify our success and progress in achieving those goals and, importantly, assure that our entity is sustainable for the next generation. This past year we saw a dramatic increase in membership, religious school enrolment, and income from grants/donations from trusts. The increase in membership coincided with the increased number of Beit Midrash students as many of our new members are young families with children. With the increase in numbers, our income from membership subscriptions also was higher. Attendance at Shabbat services averaged around twenty congregants, but, towards the end of the fiscal year, regular attendance was increasing.

Description and Quantification of the Entity's Outputs *(To the extent practicable)*

	2023-2024	2022-2023
Total Membership	266	255 (est)
New Members	16 (with 15 children)	4
Beit Midrash enrolment (at beginning of term)	33	20
Tot Shabbat services	11	10
Beit Midrash Teachers	4	1
Beit Midrash Classes	4	3
Children's Kiddush Services	10	8
Security Volunteers	17	9
Fundraising events	1	1
Major Donations/Grants (\$5000 and above)	3	0
Average attendance at Shabbat services (estimate)	20	20
Income from Membership donations	\$113,797	\$99,644
B'nai Mitvah students	4	1

Additional Output Measures

In the next fiscal year we will begin tracking member contacts through our volunteer Keshet programme which provides support to our membership. Other important output measures are attendance at our holiday ceremonies and special celebrations such as Rosh Hashana, Yom Kippur, Simchat Torah, Sukkot, Purim, etc. Attendance at these events has increased significantly this past year, but will be accurately tracked in the next fiscal year.

Religious Services

Saturday morning Shabbat Services every week
Tot Shabbat Services monthly
Children's Shabbat Kiddush monthly
Bnai Mitzvah Education and Celebrations
Holiday observances and celebrations
 High Holy Day Services
 Purim Celebration
 Simchat Torah
 Community Passover Seder
 Hannukah Celebration
 Tu Bishvat
 Sukkot
Friday evening services monthly
 Kabbalat Shabbat/Musical Service/ Habonim Led service
Weekly Ma'ariv services

Education

Beit Midrash Religious School meets fortnightly
Adult Education Classes
Bnai Mitzvah preparation
Weekly Torah Study
Rosh Chodesh Women's Group Monthly
Conversion classes/instruction

Regular Community Events/Services

Men's Group monthly
Senior Lunch monthly
Regular Environmental Group Events
Interfaith Group Participation and Leadership (Abrahamic Council/Wellington Interfaith Council)
Participation in Downtown Community Ministry
Keshet volunteer outreach programme to assist our membership who are elderly, ill, or disabled



Life Cycle Events

Chevre Kaddhisha group
Funerals
Weddings
Baby Namings
Memorial Services

Approval of Performance Report

For the year ended 31 March 2024
Wellington Progressive Jewish Congregation

This performance report has been approved for and on behalf of the Board of Management of Wellington Progressive Jewish Congregation Incorporated as follows:

Date	<u>6 May 2024</u>	<u>6 May 2024</u>
Signature		
Name	<u>Jenny Livschitz</u>	<u>Abi Buchhalter</u>
Position	<u>Treasurer</u>	<u>Chairperson</u>

Statement of Financial Performance

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

For the year ended 31 March 2024

	Note	Actual This Year \$	Actual Last Year \$
Revenue			
Donations, fundraising and other similar revenue	1	156,780	135,892
Interest, dividends and other investment revenue	1	65,040	1,877
Total Revenue		221,820	137,769
Expenses			
Volunteer and employee related costs	2	152,701	144,718
Costs related to providing goods or services	2	76,270	92,665
Grants and donations made	2	1,185	50
Other expenses	2	11,601	12,177
Total Expenses		241,757	249,610
Surplus/(Deficit) for the Year		(19,937)	(111,841)

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 31 March 2024

	Note	Actual This Year \$	Actual Last Year \$
Assets			
Current Assets			
Bank accounts and cash	3	706,496	722,172
Debtors and prepayments	3	4,198	942
Inventory	3	11,813	10,160
Other current assets	3	5,494	3,547
Total Current Assets		728,001	736,821
Non-Current Assets			
Property, plant and equipment	4	1,754,254	385,423
Investments	3	281,800	248,492
Other non-current assets	3	-	-
Total Non-Current Assets		2,036,054	633,915
Total Assets		2,764,055	1,370,736
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	8,945	1,693
Employee costs payable	3	24,517	-
Unused donations and grants with conditions	3	7,134	-
Other current liabilities		-	-
Total Current Liabilities		40,596	1,693
Non-Current Liabilities			
Other non-current liabilities		-	-
Total Non-Current liabilities		-	-
Total Liabilities		40,596	1,693
Total Assets less Total Liabilities (Net Assets)		2,723,459	1,369,043
Accumulated Funds			
Revaluation reserves	5	1,690,208	315,855
Accumulated surpluses or (deficits)	5	1,001,605	692,519
Specific reserve funds	5	31,646	360,669
Total Accumulated Funds		2,723,459	1,369,043

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended 31 March 2024

	Actual This Year \$	Actual Last Year \$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	159,574	139,977
Interest, dividends and other investment receipts	31,282	9,932
Net GST	799	23,274
Cash was applied to:		
Payments to suppliers and employees	204,452	258,907
Donations or grants paid	1,185	
Net Cash Flows from Operating Activities	(13,982)	(85,724)
Cash flows from Investing and Financing Activities		
Cash was received from:		
Receipts from the sale of property, plant and equipment	-	-
Receipts from the sale of investments	-	-
Proceeds from loans borrowed from other parties	-	-
Capital contributed from owners or members	-	-
Cash was applied to:		
Payments to acquire property, plant and equipment	1,694	-
Payments to purchase investments	-	-
Repayments of loans borrowed from other parties	-	-
Capital repaid to owners or members	-	-
Net Cash Flows from Investing and Financing Activities	(1,694)	-
Net Increase / (Decrease) in Cash	(15,676)	(85,724)
Opening Cash	722,172	807,896
Closing Cash	706,496	722,172
This is represented by:		
Bank Accounts and Cash	706,496	722,172

Statement of Accounting Policies

“How did we do our accounting?”

For the year ended 31 March 2024

Basis of Preparation

Wellington Progressive Jewish Congregation Incorporated 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 of 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 recorded exclusive of GST, except for Accounts Receivable and Accounts Payable 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.

Property, Plant and 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 follow rates:

Land and buildings 0% to 2.5% SL

Furniture and fittings 10% SL

Plant and Equipment 10% SL

Holocaust Plaque 10% RB

Prayer Books 10% SL

Land and Buildings were valued as at 31 March 2024 at fair value Darroch property valuers.

Inventory

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

Investments

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

Changes in Accounting Policies

There have been no changes in accounting policies during the financial year (last year - nil)

Notes to the Financial Statements

For the year ended 31 March 2024

Note 1 : Analysis of Revenue

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Donations, fundraising and other similar revenue	Adult education income	-	2,041
	Beit Midrash income	1,648	689
	Bequest income	-	1,000
	Bulletin income	2,522	635
	Donations received	22,923	7,576
	Fundraising income	1,411	2,363
	Grants received	5,500	7,246
	Judaica shop income	2,377	2,554
	Member contributions donations received	113,797	99,644
	Other income	1,251	10,629
	Seder income	1,573	1,515
	Temple caterers income	3,778	-
	Total		156,780

Revenue Item	Analysis	This Year	Last Year
		\$	\$
Interest, dividends and other investment revenue	Dividends	(83)	377
	Interest	32,056	11,711
	Share valuation movements	33,067	(10,211)
	Total	65,040	1,877

Notes to the Financial Statements

For the year ended 31 March 2024

Note 2 : Analysis of Expenses

Expense Item	Analysis	This Year \$	Last Year \$
Volunteer and employee related costs	Salaries and Wages	152,701	144,718
	Total	152,701	144,718

Expense Item	Analysis	This Year \$	Last Year \$
Costs related to providing goods or services	ACC levy	867	151
	Adult education & travel expenses	-	877
	Advertising & promotion	116	108
	Beit Midrash	557	53
	Bulletin expenses	687	866
	Cleaning	854	965
	Community needs	2,203	1,523
	Computer expenses	1,028	1,567
	Conferences and seminars	261	-
	Electricity & gas	5,003	4,669
	Food for gatherings	2,900	2,791
	General expenses	4,204	1,471
	Insurance	14,344	11,377
	Judaica shop expenses	2,262	2,417
	Legal expenses	8,313	-
	Library expenses	67	-
	Rabbi moving expenses	-	13,129
	Membership outreach	-	4
	Parking fees	36	36
	Postage	707	431
	Printing and stationery	679	850
	Rabbi expenses	11,284	5,561
	Rates	1,218	987
	Repairs & maintenance	5,779	33,824
	Ritual committee & support	2,057	1,107
	Security	641	-
	Seder expenses	(654)	2,700
	Subscriptions	783	607
	Telephone	1,649	1,803
	Temple Caterers expenses	2,464	2,552
	Travel	445	819
	UPJ events and affiliation fees	6,208	6,074
Visiting Rabbi	461	306	
Youth Group Expenses	500	-	
Stock movements	(1,653)	(6,960)	
	Total	76,270	92,665

Expense Item	Analysis	This Year \$	Last Year \$
Grants and donations made	Donations paid	1,185	50
	Total	1,185	50

Expense Item	Analysis	This Year \$	Last Year \$
Other expenses	Accounting, assurance & bank fees	4,385	4,462
	Depreciation	7,216	7,715
	Total	11,601	12,177

Notes to the Financial Statements

For the year ended 31 March 2024

Note 3 : Analysis of Assets and Liabilities

Asset Item	Analysis	This Year \$	Last Year \$
Bank accounts and cash	Westpac - cheque account	20,416	5,219
	Westpac - Judaica gift shop account	1,193	4,897
	Westpac - savings account	13,925	1,282
	Westpac - caterers current	2,687	272
	Westpac - caterers savings	603	16,423
	Westpac- 05 account	-	4,771
	Westpac - adult education	124	5,654
	Westpac - credit card	(509)	(1,402)
	ANZ call account	-	4,404
	Westpac - term deposits	668,202	682,257
	Westpac - credit card Rabbi	(145)	(1,605)
	Total		706,496

Asset Item	Analysis	This Year \$	Last Year \$
Debtors and prepayments	Dividends receivable	243	942
	Prepayments	3,955	-
	Total	4,198	942

Asset Item	Analysis	This Year \$	Last Year \$
Inventory	Stock on hand	11,813	10,160
	Total	11,813	10,160

Asset Item	Analysis	This Year \$	Last Year \$
Other current assets	Accrued interest	4,203	3,055
	GST	1,291	492
	Total	5,494	3,547

Asset Item	Analysis	This Year \$	Last Year \$
Investments	Shares - Contact Energy Ltd	10,345	9,257
	Shares - Kiwi Property Group Limited	14,338	15,032
	Pathfinder Portfolio - Ethical Growth Fund	257,117	224,203
	Total	281,800	248,492

Liability Item	Analysis	This Year \$	Last Year \$
Creditors and accrued expenses	Creditors and accrued expenses	8,945	1,693
	Total	8,945	1,693

Liability Item	Analysis	This Year \$	Last Year \$
Employee costs payable	Accrued salaries and wages	3,593	-
	Annual leave	20,924	-
	Total	24,517	-

Liability Item	Analysis	This Year \$	Last Year \$
Unused donations and grants with conditions	Grants with conditions	7,134	-
	Total	7,134	-

Notes to the Financial Statements

For the year ended 31 March 2024

Note 4 : Property, Plant and Equipment

This Year								PPE7 - PPE8	
Asset Class	Opening Carrying Amount	Purchases	Current Year Depreciation and Impairment	Revaluation surplus/impair charges to revaluation reserves	Cost/valuation	Accumulated depreciation and impairment charges	Closing Carrying Amount	Current Valuation	Source and Date of Valuation
Land	240,000	-	-	960,000	1,200,000	-	1,200,000	1,200,000	Darroch as at 31 March 2024
Buildings	91,706	-	7,100	414,353	500,000	1,041	498,959	498,959	Darroch as at 31 March 2024
Library books	18,615	-	-	-	18,615	-	18,615		
Holocaust plaque	26	-	3	-	26	3	23		
Prayer books	-	1,694	113	-	1,694	113	1,581		
Religious items	35,076	-	-	-	35,076	-	35,076		
Total	385,423	1,694	7,216	1,374,353	1,755,411	1,157	1,754,254		

Last Year							
Asset Class	Opening Carrying Amount	Purchases	Current Year Depreciation and Impairment	Revaluation surplus/impair charges to revaluation reserves	Cost/valuation	Accumulated depreciation and impairment charges	Closing Carrying Amount
Land	240,000	-	-	-	240,000	-	240,000
Buildings	97,764	-	6,058	-	97,764	6,058	91,706
Library books	18,615	-	-	-	18,615	-	18,615
Holocaust plaque	29	-	3	-	29	3	26
Prayer books	1,653	-	1,653	-	1,653	1,653	-
Religious items	35,076	-	-	-	35,076	-	35,076
Total	393,137	-	7,714	-	393,137	7,714	385,423

Significant Donated Assets Recorded - Source and Date of Valuation

None

Significant Donated Assets - Not Recorded

None

Notes to the Financial Statements

For the year ended 31 March 2024

Note 5: Accumulated Funds

This Year				
Description	Revaluation Reserves	Accumulated Surpluses or Deficits	Special Fund Reserves	Total
Opening Balance	315,855	692,519	360,669	1,369,043
Surplus/(Deficit)		(19,937)		(19,937)
Transfer to Reserves	1,374,353	-	-	1,374,353
Transfer from Reserves		329,023	(329,023)	-
Closing Balance	1,690,208	1,001,605	31,646	2,723,459

Last Year				
Description	Revaluation Reserves	Accumulated Surpluses or Deficits	Special Fund Reserves	Total
Opening Balance	315,855	676,151	488,878	1,480,884
Surplus/(Deficit)	-	(111,841)		(111,841)
Transfer to Reserves	-		-	-
Transfer from Reserves	-	128,209	(128,209)	-
Closing Balance	315,855	692,519	360,669	1,369,043

Breakdown of Special Fund Reserves		Actual This Year	Actual Last Year
Name	Nature and Purpose	\$	\$
Bequest Fund	Bequests received with either no conditions or for "religious and charitable purposes". Following a detailed review in January 2024, the Board agreed to transfer the balance of the fund into general funds due to the non-restrictive nature of the fund. It is important to note this is not a cash-backed fund.	-	245,320
Temple Caterers Fund	A fund established from the profits generated from catering services provided historically. The fund is generally used to fund costs related to the kitchen and catering, and to fund discretionary charitable purposes.	31,646	34,135
Rabbi Fund	Funding to be applied to "Rabbi expenses". The Board agreed in January 2024, that the remaining funds be transferred to offset costs incurred in relation to the	-	81,214
Total		31,646	360,669

Breakdown of Revaluation Reserve		Actual This Year	Actual Last Year
Name	Nature and Purpose	\$	\$
Land & buildings	Property at 147 Ghuznee street revalued most recently art 31 March 2024.	1,676,342	301,989
Library	Library items revalued.	3,866	3,866
Religious items	Religious items revalued.	10,000	10,000
Total		1,690,208	315,855

Notes to the Financial Statements

For the year ended 31 March 2024

Note 6 : Commitments and Contingencies

Commitment	Explanation and Timing	At balance date	At balance date
		This Year	Last Year
		\$	\$

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingency	Explanation	At balance date	At balance date
		This Year	Last Year
		\$	\$

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Notes to the Financial Statements

For the year ended 31 March 2024

Notes 7-12

Note 7: Other

Significant Grants and Donations with Conditions which have not been Recorded as a Liability

Description	Original Amt	Not Fulfilled Amt	Purpose and Nature of the Condition(s)
None			

Goods or Services Provided to the Entity in Kind

Description	Amount
None	

Assets Used as Security for Liabilities

Nature and Amount of Borrowing	Nature and Amount of Asset Used as Security
None	

Note 8: Assets Held on Behalf of Others

Description of the Assets Held	Name of Entity of Whose Behalf Assets are Held
None	

Note 9: Related Party Disclosures:

There were no transactions involving related parties during the financial year. (Last Year - Nil)

Note 10: Events After the Balance Date

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 \$579)

Note 11: Ability to Continue Operating

The entity will continue to operate for the foreseeable future.

Note 12: Correction of Errors

The Annual report for the period ended 31 March 2023, did not record any employee costs payable for annual leave entitlements. This has been found to be an error as an entitlement to the value of \$18,790 at 31 March 2023 should have been recorded. This entitlement was built up over many years. The prior year has not been adjusted for this error but rather the full costs have been recorded in the year ended 31 March 2024.

Independent Reviewer's Report



Accounting For Charities Trust

*"Empowering Charities with the knowledge and skills to
effectively manage their finances with confidence"*

WELLINGTON PROGRESSIVE JEWISH CONGREGATION INCORPORATED

INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT
FOR THE YEAR ENDED 31 MARCH 2024

To the Board of Wellington Progressive Jewish Congregation Incorporated

Report on the Performance Report

We have reviewed the accompanying performance report of Wellington Progressive Jewish Congregation Incorporated which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 31 March 2024, the statement of financial position as at 31 March 2024, and the statement of accounting policies and other explanatory information.

The Responsibility of the Board for the Performance Report

The Board are responsible on behalf of the Society for:

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) the preparation and fair presentation of the performance report which comprises;
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued in New Zealand by the New Zealand Accounting Standards Board, and

- (c) for such internal control as the Board determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the performance report. We conducted our review of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400 (Revised), *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*, and the review of the entity information and statement of service

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Website: www.charityaccounts.org.nz



performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 Revised). Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material aspects in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit). Those standards also require that we comply with ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400(Revised) and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. We will perform procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluate the evidence obtained. The procedures selected depend on our judgement, including the areas identified where a material misstatement is likely to arise and includes performing procedures to obtain evidence and evaluating whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

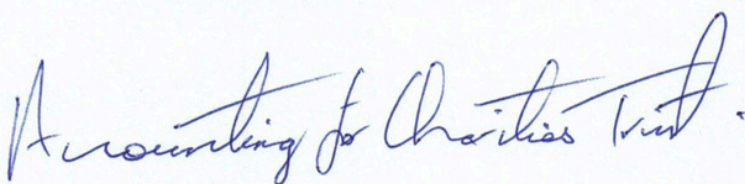
The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand) and ISAE (NZ) 3000 (Revised). Accordingly, we do not express an audit opinion on the performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Wellington Progressive Jewish Congregation Incorporated.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- (a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are not suitable;
- (b) the performance report does not present fairly, in all material respects,
 - the financial position of Wellington Progressive Jewish Congregation Incorporated as at 31 March 2024, and its financial performance, and cash flows for the year then ended; and
 - the entity information and its service performance for the year then ended in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit).



ACCOUNTING FOR CHARITIES TRUST

6th of May 2024.

Wellington, NZ.

P.O Box 31-134, Lower Hutt 5010. Email: info@charityaccounts.org.nz. Phone: (04)5663297.
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