



124th Annual Report

2020 / 5780

This page intentionally left blank



PRESIDENT	Dr Michael Levitt
VICE PRESIDENT	Mr Adam Levine
HON TREASURER	Mr Mark Cartoon
HON SECRETARY	Mrs Joanne Margo
COMMITTEE	Mr Sharon Ben-Pelech Dr Danijela Kambaskovic-Schwartz Mrs Diana Mendelsohn Mrs Heidi Mendelsohn Mr Daniel Morris Mr Alan Reubenson Mr Michael Wainstein
RABBI	Rabbi Daniel J Lieberman
TRUSTEES	Dr Norm Hoffman OAM Mr Albert Saddik Mr Michael Sebbag
AUDITOR	Mr Martin Silver
HON ARCHITECT	Mr John Silbert
HON SOLICITOR	Mr Daniel Morris

Index

President's Report	Page 5
Rabbi's Report	Page 9
PHC Renovation / Refurbishment	Page 13
Ruth Landau Harp Early Learning Centre Report	Page 15
Kashrut Authority of Western Australia (KAWA) Report	Page 21
Events & Simchas	Page 23
Board Meeting Attendance Summary	Page 24
Auditor's Independence Declaration	Page 25
Independent Auditor's Report	Page 26
Board Statement	Page 29
Statements of Profit or Loss & Other Comprehensive Income	Page 30
Statement of Financial Position	Page 31
Statement of Cash Flows	Page 32
Cost Centre Summary	Page 33
Financial Reports: Notes	Page 34
Office Bearers	Page 37
Minutes of AGM 2019	Page 41

President's Report

The past year has been a tumultuous one for the entire planet. The impact of the COVID-19 pandemic struck Australia just after Purim and dramatically changed congregational life until just after Shavuot; in many respects, its effects on us as a congregation, and upon all Australians, are yet to be fully appreciated as the series of “second waves” arrive and as the ongoing economic consequences accumulate and extend.



The entire Perth Jewish Community - and PHC in particular - can be proud of the way we have responded to this undeniable crisis. Western Australia has been fortunate not to have experienced, so far, the devastating health impacts seen elsewhere. But our capacity as a community to cooperate with our fellow Jews and with other Jewish organisations in Perth, the ability of our Rabbi and our management team to maintain connection with our congregation, our ability to resume services while fulfilling both the letter and the spirit of the Government’s constantly changing advice, and the RLH early learning centre’s ability to remain open for business and to actually increase attendance, all speak volumes about the capability, positivity and resilience of the wider PHC team.

Commencing late 2019, the Board enthusiastically adopted Rabbi Lieberman’s five-point plan aimed at making PHC an even more welcoming, vibrant and attractive vehicle for Jewish engagement and for the confident expression of Jewish identity. Some of the action items to achieve this include engaging youth and families, creating a welcoming environment, offering dynamic programming and enhancing communication. Despite the disruption caused by the pandemic, we have progressed plans for the extensive refurbishment of the ground floor of the shule which we anticipate will commence after Simchat Torah. A summary of the plan is included elsewhere in this report.

In addition, we have renovated the Manse to accommodate youth events, have secured the services of a youth leader who will start work in January, and have enhanced both the extent and the methods by which we communicate with the congregation. The choir has been reformed and strengthened and now provides a welcome addition to alternate Kabbalat Shabbat services. And there is much more to come in the New Year.

This could not have been achieved without the ideas, energy and drive of Rabbi Lieberman and Rebbetzin Liat. They have forged positive relationships inside and outside our congregation, and inside and outside our community. They are a constantly optimistic, welcoming, constructive and attractive force within the Perth Jewish community, and we are immensely lucky to have them, as well as their delightful family, leading our congregation.

Likewise, the management team, wonderfully led by Jian Gabriel, has found the right balance between proactivity and responsiveness, diplomacy and direction. This is a small team that delivers on a large scale. Particular mention should also be made of Leonie Yates, the Director of RLH ELC – along with her skilled and dedicated team of educators – for her calm and expert leadership of the Centre.

In addition, our Honorary Architect, John Silbert, has been an incredible contributor yet again over the last year as we extract favour after favour from him, always delivered at the highest technical and aesthetic standard.

Rabbi Freilich and Aviva remain a welcome constant in the life of our congregation; post-retirement, the Rabbi's 'Torah from Menora' e-shiurim and his consistent attendance, support and encouragement are invaluable. We are truly blessed that Rabbi Coleman in his 102nd year, remains a daily attendee at services and continues to lead weekly shiurim, adding to the broad and accessible adult education programmes run by Rabbi Lieberman and Rebbetzin Liat.

Our shule precinct is enhanced by regular youth events and services, the Perth Hebrew School and the all-important Kol Sasson Sephardi congregation. There is much happening in and around our shule, and there are almost endless opportunities for Jewish growth and engagement.

Unfortunately, we are seriously threatened by declining membership as some members opt not to renew, many of them citing their infrequent attendance at shule services. But the issue is much more than one of how often we choose to come to shule, although tefillah will always remain a central element of Jewish life wherever in the world Jews live and thrive. What is at stake here is the capacity of PHC to pay for our Rabbi and staff, the upkeep of its facilities and the infrastructure provided to the Jewish community, support to communal organisations and for the wonderful programs and activities that we run for the benefit of all.

This is the crux of the matter. By way of our buildings and these salaries, our membership fees ensure that all aspects of Jewish life in Perth are maintained according to our traditions. We do not live in a Jewish enclave – a shtetl – where the entire fabric of our existence revolves around and constantly reinforces the Jewish calendar. Many of us consciously “outsource” the maintenance of our traditions to our Rabbis and congregations. Yet we also seem to forget far too easily that this critical function cannot be provided for free.

If PHC members resign, and fewer new members join, the burden of financial responsibility for maintaining Jewish infrastructure in Perth is placed upon the shoulders of ever fewer paying members. The PHC is not unique in this regard - this is a trend that can be seen in our community generally, as well as around the Jewish world. It is a trend, however, that can have only one conclusion.

We do, of course, acknowledge our members, longstanding and new, whose membership openly demonstrates their commitment and continues to place PHC in a solid position. In doing so, they also instil in their families the value of community, an appreciation of what is at stake, and how we Jews have a collective responsibility to each other to support and maintain Jewish life wherever we reside.

For those who have decided not to become members, and for those who have resigned their membership, I call on you to acknowledge our collective responsibility and to join (or re-join) without delay.

As PHC makes strong moves to become more contemporary and welcoming, to renew its facilities and to support Jewish youth, members of the Perth Jewish community must re-examine their own sense of duty and commitment not only towards shule attendance but towards their confident and proud support for their customs, traditions and calendar.

I would like to conclude this annual report by extending my heartfelt thanks to my fellow members of the PHC Board whose commitment to their Faith and whose wisdom and energy in fulfilling their duties have made such a positive impact over the last year.

I also extend both thanks and love to my wife Carolyn for her patience and support for the sometimes, time-consuming activities associated with the presidency.

To you all, I wish a Shana Tova and a deeply spiritual and meaningful month and year ahead.



Dr Michael Levitt

President

Rabbi's Report

Every year at Rosh Hashanah it is important to stop and take the opportunity for reflection over what has occurred in the past year and what lessons we can learn from these experiences.

When reflecting on this past year the old curse “may you live in interesting times” comes to mind, as right now the times are indeed most interesting. COVID-19 has had a huge impact on our society and the way it runs, with new phrases such as “community spread” and “social distancing” becoming part of our everyday parlance. During these difficult and ever-changing times, we have had to adapt the way we communicate, meet, and of course pray. This major upheaval of our system would have finished-off lesser organisations, but so far we have been able to ride out this wave with a collection of innovative and dynamic solutions that have demonstrated our resilience and sensitivity - which can only be a good indicator for the future. Never did I think that YouTube videos would replace sermons, daily Zoom meetings would connect our PHC family and that closing the Shule, however painful it may have been, would be done out of love and concern for our fellow Jews.



I believe that in any reflection it is important to recognise and appreciate those who contribute to our situation and experience and I would like to begin by giving thanks to the Almighty for my good health, my faculties and for providing me with the opportunity to make a difference in the world. I would also not be able to achieve anything without the help and support of my Rebbetzin, Liat, who has all of the best ideas, creates the best programmes and reminds me that I can achieve anything that I set my mind to.

Immense gratitude must also go to the President of our wonderful congregation, Dr Michael Levitt who is, without doubt, the finest president any Rabbi or Shule could wish for. I would not be able to do my job if not for the unflinching support, wise counsel and

forward thinking vision that Michael has and, despite his being possibly the busiest man in Perth, he is always there at the end of a phone when I need his help. I have often remarked that working with Michael is like driving a Rolls-Royce; smooth, classy and pleasurable. I wish Michael and his family good health and happiness for the coming year.

I must also make mention of the entire board whose members have also shown me great support. I am in awe of their generous dedication in working to ensure that our community has a bright and vibrant future. We are truly blessed to have such a dynamic lay leadership and my gratitude toward them is immeasurable.

As always, the staff of the Shule have made everything that we do work like clockwork and their hard work makes everyone's life much easier. Nikki, Jian and Dianne have been towers of strength and organisation during the difficult COVID-19 period and I'm quite sure that without them the entire Shule operation would grind to a halt. Their help and good spirits have made some very difficult situations much easier and I am grateful.

I gratefully recognise those who attend the daily minyanim and by doing so, keep the Shule running from a religious perspective. A Shule is built upon the foundations of those who attend services and, while the COVID-19 closures upended our daily schedule and resulted in struggles to obtain a regular morning minyan, I hope that with the further easing of COVID-19 restrictions we will get back on track. Further appreciation goes to those volunteers who take the time and make the effort to create, set out and facilitate our wonderful kiddushim every Shabbat. Judaism is most definitely a food obsessed religion and your tireless efforts ensure that none of us go hungry after the Shabbat services.

Finally, thanks go to all of the members of the Shule. Everyone that I have encountered has been kind, helpful and generous of spirit while supporting me and the board on the many new and varied initiatives that we are running here, as well as through the difficult

COVID-19 period. Your patience and kindness have been a great help, and may Hashem bless you all with a happy, healthy and successful new year.

Before the world was turned upside down by COVID-19 we were running some fantastic programmes which have been attended by increasing numbers of people, many of whom we have never interacted with before. I have been immensely impressed in the participation and engagement levels that we have had on a religious, educational and cultural level especially during the COVID-19 period when all programs and events migrated to Zoom. In the earlier part of the year, there were fantastic attendances at all of the Chagim programmes, from an unprecedented 120 children at Simchat Torah, to our first PHC Chanukah party in Mandurah. Shiurim are becoming more popular, especially the ladies' shiur on a Thursday and the sense of community interacting with their traditional and spiritual roots is certainly growing. The "10 Paths to God" programme and the new adult education courses are popular, and we hope that many more people have their religious lives enriched. More innovative educational experiences are in the pipeline with modern, multimedia courses to suit all ages and backgrounds to truly cement us as the Shule where everyone can feel comfortable and where there is 'something for everyone'. We are also strengthening the "one community" concept through joint programmes run with other Shules and institutions. This was applicable especially in preparation for and during the COVID-19 period.

My work on re-establishing the Perth Beth Din with international recognition is progressing steadily, and I hope that by cementing this vital foundation, our community will be strengthened and able to grow.

In line with prioritising actions to future-proof our congregation, we are also continually encouraging engagement with young families, young professionals and children. In order to secure the future of our great Shule, significant innovations must be implemented in this area.

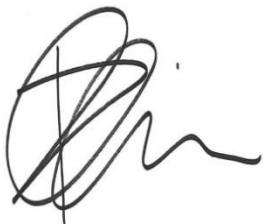
We are constantly reviewing social, educational and religious programmes in order to provide members with the greatest possible experience and to ensure that becoming and remaining a member of PHC is attractive and valuable to all. We are actively pursuing the appointment of a new youth director and with the enthusiastic young leaders that we have amongst our members, I believe that the future is bright for our young people.

The largest imminent change is the renovation of the downstairs of the Shule. As you know, we experimented with moving the ladies' seating section to downstairs with varied success, and while it wasn't universally popular there is no doubt that the future of the Shule and the community at large depends on our modernisation and ability to attract new members. While this is true, we recognise the traditions of the Shule and community and have embarked on a plan which both accommodates and enhances our traditions, while achieving the modernity and flexibility that we need to cement our future. I truly believe that we are on the cusp of great things and I am proud to be at the forefront of this vital change.

Finally, I would like to emphasise that we are a Shule with a proud tradition of welcoming other Jews in, whoever they are and whatever their view, and we will continue to work towards a community where every voice is heard and one in which the constituent members are engaged, happy and productive.

I wish you all good health, happiness, and success for the coming year.

שנה טובא



Rabbi Daniel Lieberman

PHC Renovation / Refurbishment

Why are we refurbishing the PHC?

- The current shule building is almost 50 years old.
- The internal space is now undeniably cavernous and impersonal on almost every occasion it is used.
- The current manner of separation of men and women is halachically appropriate but no longer contemporary; the current mechitzah is a major disincentive to attendance for those who dislike (or cannot get to) the upstairs section.
- Repairs of roof plumbing and electrical wiring have been identified as important issues for many years but attending to them has become urgent and is now mandatory.

What we plan to do is:

- extensively renovate the men's floor but leave the upper (women's) floor largely untouched, to be used on those three or four times a year when the number attending justifies it (Pesach, Rosh Hashanah and Yom Kippur).
- remove all fixed seating and the bimah, leaving the space with no fixed furnishings.
- level the sloping floor to be continuous and level with the foyer, allowing events in the foyer to spill into the main shule space and vice versa.
- Use mobile seating, a mobile bimah and mobile, modern mechitzah partitions that are purpose-built, stable structures made in Israel at Kibbutz Lavi. The bimah will likely be positioned further back in the shule with seating in front, as well as beside and behind it, but allowing us to experiment with the positions of seats, the bimah and the mechitzah.
- windows will be created on both the east and west sides of the building to allow light to enter; the memorial boards will be replaced with a modern electronic version.

- a new succah and additional windows will be created on the west side of the building, the old succah being repurposed for the use of the childcare centre.
- roof plumbing works and re-wiring will precede all of these works.

Our aim is to create a radically different feel at PHC with a women's section downstairs that has a mechitzah but that approaches the bimah closely, that allows in much more light, that allows flexible seating arrangements, that allows the foyer to be extended into the shule for communal seders or other events, and that makes the younger generation feel that they are in *their* shule rather than ours!

In essence, this is aimed at re-imagining the PHC interior to refresh the appearance and atmosphere for current members and to appeal to the next generation of potential members. While we all appreciate that this is not by any means the only, or even the most important, element of re-engaging with our young families, I think that we can all agree that this refurbishment is critical for this purpose.

The estimated cost including plumbing and electrical works is \$850,000. Adding a mid-range “contingency” of \$150,000, we are aiming to fund raise \$1,000,000. For the degree of change in internal appearance that will be generated, this represents a modest price.

Regardless, the key things for PHC are:

- Without this change, the steady decline in engagement and membership at PHC is likely to continue; and
- The support of the entire congregation for this project will be vital for us.

So far, we have received generous support from many loyal members, and we have just over half of the required total raised. We will soon be approaching the wider congregation for your support.

Ruth Landau Harp Early Learning Centre

Ruth Landau Harp Early Learning was established in 1999 by the Perth Hebrew Congregation Inc.

We are proud to be the only Jewish Early Learning Centre in Perth, where Torah values and Jewish religious, social and cultural practices underpin everything that we do.



Our goal is to teach children to be kind and respectful to themselves, to others, to their belongings and their environment. We believe that with these skills, children will learn to be active participants in the community and ultimately be good people who succeed in life.

Our ethos is a journey to continually succeed.

Our mission is to provide an engaging, fun and emergent curriculum, underpinned by Jewish values and the child's sense of agency. Our passion for, and commitment to, the Jewish culture and community is integral to who we are and what we do.

We are proud:

- To provide and facilitate modern Jewish education in an holistic manner that aligns with exceeding elements of the National Quality Standards and the Early Years Learning Framework.
- To exceed the qualification requirements and ensure that our Early Learning Centre only recruits qualified and experienced educators.
- That our staffing exceeds the adult to child ratio for our youngest children and that we have a committed team of professional and dedicated educators, with low staff turnover.
- We educate the children about the Jewish culture and regularly converse with the children in Hebrew. We have specialised Hebrew and Jewish Studies teachers who work across the service, educating the children about the Jewish Calendar, culture and the Hebrew language.

- To be the only Jewish Early Learning Centre in Western Australia and are unique in our approach to education and care.
- That for over 20 years we remain true to our not-for-profit and community-based profiles.
- Of our commitment to, our partnership with, and participation in, the Perth Jewish community and the broader local community.

Early Learning Centre

We were awarded a grant from Lottery West to renovate our gardens in April 2018 and in June 2018 the works were completed.

In 2019, we committed to add more nature to our gardens, creating a natural shade canopy for our children. We were able to install 2 mature trees into the garden through fundraising.

At the beginning of 2020 We created a new garden for our younger children in an unused sandpit. We fundraised for a new cubby and laid new lawn and sensory plants. The new space is a wonderful area for role play, exploring nature and play.

At the end of April, we saw a surge in enquiries and enrolments due to Covid-19. It was determined that to meet the needs of the community and guarantee that we could provide care for those families who were essential workers, we would increase the number of children in the Centre from 72 to 82 children per day, with the approved spaces at the Centre being 89. We reviewed the age ranges and grouping of children, based on the current staffing levels and launched a new classroom in May 2020. This allowed us to move from 3 rooms to 4 rooms, with the fourth room in the foyer of the Shule.

The new room configurations are detailed below:

Room	Age range	Ratio	Max Children based on current staffing levels	Previous room limits
Explorers	6 weeks – 18 months	1:4	12	15
Adventurers	18 months – 2 ½ years	1:5	20	25
Kindy 1	Younger Kindy children	1:10	30	32
Kindy 2	Older Kindy children	1:10	20	n/a
Total Children			82 (Approved places 89)	72

In July 2020, we received board approval to extend the Kindy garden, creating more space for the two kindy classrooms to play outside. We hope to apply for a grant from Lottery West to install a new sandpit, age appropriate fort, shade sails and a bike track. This will ensure that we can meet the physical needs of the children and provide opportunities to be active and ensure that the children benefit from three hours of physical activity per day. We have developed a holistic approach to nature pedagogy and are committed to educate our children and the wider community about the importance of nature and a respect for living things.

We continually exceed the standard and provide smaller adult to child ratios for our babies, exceptionally trained and experienced educators and are true to our word of providing an emergent and holistically planned curriculum underpinned by Jewish values.

In line with our commitment to continual improvement, we have increased our reach to a global audience through our social media pages. We regularly share best practice, experiences, interactions and nature pedagogy to others to guide and shape practice. Our posts are often shared and liked by people and groups across the world. In 2019, we were asked to share photos at a conference to demonstrate best practice through nature pedagogy.

Our Centre app, which was introduced in 2018 records all aspects of the child' day, enabling parents and carers to see a snapshot of how their child's day is going and it has proved to be a great communication tool with our families. The online enrolment platform through My Family Lounge has made enrolments more streamlined. The platform allows parents and carers to join our waitlist, apply for days and manage enrolments through a live and interactive online enrolment form.

Our focus of ensuring that the best interests of all children are catered for holistically, is fundamental to everything that we do. At Ruth Landau Harp, we place great emphasis on inclusion. Enhancing outcomes for children defines our inclusion goal. We have four key pillars that form our strategy for addressing our long-term inclusion goal. The pillars include a targeted approach, advocacy, developing awareness and building partnerships to support our goal. Active working relationships with Child Australia and Communicare assist us to achieve these outcomes.

Professional Development

The Early Learning Centre continues to be committed to ongoing professional development and growth with a focus on play based and open-ended learning. Our educators regularly attend professional development courses and conferences in WA and interstate. Each year, we provide four professional development opportunities, delivered through Child Australia, however due to Covid-19, our learning has moved to online. The professional development is focussed on areas of development in line with our Quality Improvement Plan. We believe it is important to ensure our educators have the tools, knowledge and resources to provide the very best education, love and care to our children.

Our educators are supported in their professional development by having access to ChildHR and Learning Hub. ChildHR provides educators with the information and tools to undertake their roles and ensures they are aware of their duties and ultimately of our values. Learning Hub gives staff access to professional development learning modules, which are counted towards their professional development and ensure that the Centre is collectively continually learning and growing.

Security

Our Early Learning Centre is unique in the fact that we have state of the art security, actively monitored by CSG. Child safety is our priority and the measures that we have in place ensure peace of mind for parents and carers. Our continual commitment to quality education, care and child safety underpins our commitment to ensure that each child is safe, cared for and loved by our experienced and loyal educators. Through a federal government grant, we now have a security guard on duty at drop off and collection times to ensure that there is an extra presence of security.

General Functions

Due to Covid-19, we have been unable to hold events and functions, which has meant we have had to become creative to engage with the wider community. This has included Shabbat parties through Zoom, live story sessions on Facebook and a dedicated tab on our website for a virtual curriculum.

We value our loyal team of educators and are appreciative to each person for their commitment and dedication in providing high quality education and exceptional care.

We thank our dedicated staff and management, the PHC Board of Management and staff and of course the parents and children of Ruth Landau Harp Early Learning for their continual support and partnership in realising our vision in early learning. We look forward to another year in our journey to continually exceed.

Wishing all our families, the congregation and klal Yisrael a sweet and happy New Year.

Shana Tova!

Leonie Yates

Director

This page intentionally left blank

**Kashrut Authority of Western Australia
(KAWA) Report**

הוועד לענייני כשרות
באוסטרליה המערבית

Performance Overview 2020

1. There are currently 35 Licensees supervised by KAWA. The breakdown for supervision is as follows:

1.1 Daily or continual supervision:

- Aviv Catering
- Yofis
- Kosher Providore
- MZH Home
- Cafe 61
- Veggie Mama
- The Prickly Pear

1.2 Quarterly:

There are 21

1.3 Annual:

There are 8

1.4 Periodic or seasonal:

- Becketts Flat
- Sumich Carrot Juice
- Sumich Extra Virgin Olive Oil
- Raymond's Nougat
- Frasers
- Heyder & Shears

1.5 General

- There were 42 homes that were koshered last year. There were in excess of 3,900 queries during the last year (including email, SMS, Whatsapp, and phone calls).
- There were 16 major and 9 minor functions during the last year. The number was greatly reduced due to Covid as from March 17 everything was cancelled until July.
- Prickly Pear has ceased operation and Maccabi is looking for a new tenant.
- Kazoomi

2. Other tasks completed include:

- Toiveling
- Kashering Bnei &Habo camps and Carmel School camps
- Kashering for NCJW,WIZO and communal kashering of pots & pans for Pesach
- Kashering at Shalom House
- Supervision of fish processing at fish shops at Pesach & Rosh Hashana
- Working with the hospitals regarding patient meals
- Investigation of new products

Rabbi Daniel Lieberman

Chairman
KAWA Rabbinic Committee

Dr N Hoffman OAM

Chairman
KAWA Administrative Committee

Events and Simchas 2019 / 2020

Honours

- Mazel Tov to Dr Ted Adler OAM on receiving a medal of the Order of Australia (OAM) in the Queen's Birthday 2020 Honours, for service to dentistry and to professional organisations.
- Mazel Tov to Mr Abe Schneider AM for recognition as an Officer in the General Division of the Order of Australia in the Queen's Birthday 2020 Honours awards, for significant service to bicycle motocross particularly to sports administration.

Bar Mitzvot

The following boys celebrated their Bar Mitzvah during the year and we wish them every success in the future:

- | | |
|---|---|
| <ul style="list-style-type: none">• Jacob Kerbel• Ariel Rangé• Jordan Reubenson• Charlie Silbert | <ul style="list-style-type: none">• Benjamin Freedman• Sam Smetana• Adir Terry• Paul Louis |
|---|---|

Bat Mitzvot

The following girls and their families celebrated their Bat Mitzvah during the year and we wish them every success in the future:

- | | |
|---|---|
| <ul style="list-style-type: none">• Ashlee Levin• Halle van den Berg | <ul style="list-style-type: none">• Madison Bennett• Sarah Golding |
|---|---|

Board Meeting Attendance Summary

The Board attendance list covers the period from the first meeting after Rosh Hashanah (2019) up to and including August 2020. There were ten regular board meetings in this period.

President	Michael Levitt	10
Vice-President	Adam Levine	8
Hon Treasurer	Mark Cartoon	8
Hon Secretary	Joanne Margo	6
Board Member	Sharon Ben-Pelech	7
Board Member	Dr Danijela Kambaskovic-Schwartz	5
Board Member	Diana Mendelsohn	5
Board Member	Heidi Mendelsohn	9
Board Member	Daniel Morris	3
Board Member	Alan Reubenson	9
Board Member	Michael Wainstein	9

Financial Reports

Auditor's Independence Declaration for the year ended 31 May 2020

Auditor's Independence declaration to the Board of Management of the Perth Hebrew Congregation Inc

In relation to our audit of the financial report of the PERTH HEBREW CONGREGATION INCORPORATED for the year ended 31 May 2020, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Australian professional accounting bodies.

Signature:



MARTIN A SILVER

Chartered Accountant

Registered Company Auditor Number 14159

P O Box 572 MOUNT LAWLEY WA 6929

Date: 16 August 2020

Independent Auditor's Report to the Members of the Perth Hebrew Congregation Inc for the year ended 31 May 2020***To the Members of the Perth Hebrew Congregation Inc***

We have audited the financial report of PERTH HEBREW CONGREGATION INCORPORATED ("the Association") being a special purpose financial report which comprises the Statement of Financial Position at 31 May 2020, Profit & Loss Statement and Other Comprehensive Income for the year ended 31 May 2020, Statement of Cash Flows for the year ended 31 May 2020, Notes to the Financial Statements and Board of Management's declaration.

Board of Management's Responsibility for the Financial Report

The Board of Management of the Association is responsible for the fair presentation of the financial report and has determined that the accounting policies described in Note 1 to the financial statements, which form part of the financial report are appropriate to meet the needs of the members of the Association. The Board of Management's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members and the Board of Management of the Association. We conducted our audit in accordance with Australian Auditing Standards and the Associations Incorporation Act 2015. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Management, as well as evaluating the overall presentation of the financial report. The financial report has been prepared for distribution to members of the Association for the purpose of fulfilling the Board of Management's financial reporting obligations under the Act and the Association's Constitution. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members of the Association or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

In conducting our audit, we have complied with the independence requirements under section 307C of the Corporations Act 2001.

Qualification

The Board of Management has determined that it is not practicable to establish controls over monies received from sources of voluntary revenue prior to entry into the financial records. Accordingly, as evidence available regarding revenue from these sources is limited, our audit procedures with respect to monies received from the sources of voluntary revenue had to be restricted to the amounts recorded in the financial records. We are therefore unable to express an opinion whether the sources of voluntary revenue obtained are complete.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the Financial Report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of the Board of Management under the constitution of the Association and division 60 of the Australian Charities and Not for Profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose.

Signature:

**MARTIN A SILVER**

Registered Company Auditor no: 14159

P O Box 572 MOUNT LAWLEY WA 6929

Date: 16 August 2020

Board Statement

PERTH HEBREW CONGREGATION INCORPORATED
NOTES TO AND FORMING PART OF
THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2020

STATEMENT BY MEMBERS OF THE BOARD OF MANAGEMENT

In the opinion of the Board of Management the accompanying Financial Statement as set out on the following pages:

Present fairly the financial position of the Perth Hebrew Congregation Incorporated as at 31 May 2020 and the results of the congregation for the year ended on that date.

Have been prepared and presented in accordance with the applicable Australian Accounting Records.



President
Dr Michael Levitt



Treasurer
Mark Cartoon

Dated: 16 August 2020

Statement of Profit or Loss and other Comprehensive Income
For the 12 months ended 31 May 2020

	May-20	May-19
Income		
Ten Paths to God	195	2,062
Administration Fees	19,200	19,200
Bookshop Income	13,678	12,404
Childcare	1,533,761	1,547,161
Covid19 Business Support Grant	50,000	-
Donations/Offerings received	72,867	64,636
Dues	642,611	683,423
Interest Received	3,073	347
KAWA	71,601	77,611
P Seeligson Trust Grant	20,000	20,000
Rent Received	147,999	147,566
Sundry Income	4,257	1,484
Total Income	2,579,242	2,575,894
Less Operating Expenses		
Accounting	5,075	8,973
Advertising and Publicity	14,424	20,089
Archiving Expense	-	-1,915
Bank Charges	3,000	2,938
Complimentary Membership	4,347	-
Computer Expenses	13,482	6,413
Electricity and Gas	27,426	28,499
Foreign Currency Gains and Losses	555	669
General Expenses	56,236	72,886
Grants and Donations	751	531
Insurance	99,522	140,648
Maintenance	93,372	76,104
Motor Vehicle Expenses	14,458	17,369
Printing and Stationery	44,799	48,861
Religious and Festival Requisites	86,385	118,181
Rent	103,114	121,862
Salaries and Secretarial	1,525,033	1,690,812
Security	40,261	43,979
Superannuation	130,126	129,710
Telecommunications	5,354	17,297
Total Operating Expenses	2,267,720	2,543,906
Operating Profit	311,522	31,988
Non-cash		
Bad Debts	7,486	23,922
Depreciation	14,496	47,458
Fixed Asset Write Off	669,198	96,420
Net Profit	(379,658)	(135,812)

Statement of Financial Position
For the 12 months ended 31 May 2020

	Notes	May-20	May-19
Assets			
Bank			
Cash at bank and on hand	2	705,353	73,477
Total Bank		705,353	73,477
Current Assets			
Accounts receivable	3	130,014	125,464
Bookshop stock		31,553	31,422
Total Current Assets		161,567	156,886
Fixed Assets			
Boundary fence	4	186,858	372,398
Computer equipment	5	3,020	8,094
Fittings and equipment	6	28,636	507,386
Kosher Food centre	7	185,083	203,473
Land and buildings	8	472,494	448,697
Motor vehicles	9	-	9,908
Total Fixed Assets		876,091	1,549,955
Total Assets		1,743,011	1,780,319
Liabilities			
Accounts payable		116,833	153,610
Accruals		25,523	36,050
Provision for leave pay		49,000	62,000
Total Current Liabilities		191,356	251,660
Non-Current Liabilities			
Community Security Grant		254,600	-
Provision for long service		13,000	11,000
Provision for service and maintenance		278,114	132,059
Total Non-Current Liabilities		545,714	143,059
Total Liabilities		737,070	394,719
Net Assets		1,005,941	1,385,599
Equity			
Current Year Earnings		(379,658)	(135,812)
Retained Earnings		1,451,525	1,521,411
Total Equity		1,005,941	1,385,599

Statement of Cash Flows
For the 12 months ended 31 May 2020

	Notes	May-20	May-19
Cash flows from operating activities			
Receipts from operations		2,974,142	2,557,131
Payments to suppliers and employees		(2,322,028)	(2,543,779)
Net cash generated by/ (used in) operating activities	11	652,114	13,352
Cash flows from investing activities			
Acquisition of property, plant and equipment		(23,311)	22,235
Proceeds from the sale of property, plant and equipment		-	-
Interest received		3,073	347
Net cash generated by/(used in) investing activities		(20,238)	22,582
Net increase/(decrease) in cash and cash equivalents		631,876	35,934
<hr/>			
Cash and cash equivalents at the beginning of the financial year		73,477	37,543
Cash and Cash equivalents at the end of the financial year		705,353	73,477
<hr/>			

Cost Centre Summary
For the 12 months ended 31 May 2020

		2020	2019
Bookshop	Turnover	42,167	54,623
	Cost of Sales	(28,633)	(42,219)
	Gross Profit	13,534	12,404
	Expenses	(8,158)	(12,729)
	Net Profit	5,377	(325)
Ruth Landau Harp Early Learning	Turnover	1,533,761	1,560,146
	Expenses	(1,417,973)	(1,503,633)
	Net Profit	115,788	56,513
Kashrut Authority WA	Turnover	71,603	77,612
	Expenses	(75,691)	(82,868)
	Net Profit	(4,088)	(5,256)
Shule	Turnover	960,344	925,731
	Expenses	(1,457,077)	(1,112,475)
	Net Profit	(496,733)	(186,744)
TOTAL PHC	Turnover	2,579,242	2,575,893
	Expenses	(2,958,899)	(2,711,705)
	Net Profit	(379,657)	(135,812)

Notes to the Financial Statements

1 Statement of Accounting Policies

The financial report is a special purpose financial report prepared to satisfy the financial reporting requirements of the Associations Incorporation Act (WA) 2015 and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 as well as for distribution to members in accordance with the constitution.

As a non-reporting entity, the financial statements are prepared in accordance with the recognition and measurement requirements of the Accounting Standards and in accordance with the disclosure requirements of those accounting standards that apply to non-reporting entities.

Significant accounting judgements, estimates and assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making the judgements.

a) Income Tax

The association is exempt from income tax under the provisions of section 50-5 of the Income Tax Assessment Act 1997.

b) Employee Benefits

Provision is made for the associations liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits have been measured at the amounts expected to be paid when the liability is settled.

c) Provisions

Provisions are recognised when the association has a legal and constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

d) Cash and Cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

e) Revenue and other income

Grant revenue is recognised in the income statement when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Interest revenue is recognised as it accrues.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST)

f) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office

g) Comparative figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation of the current year.

Fixed assets are depreciated at rates to write off the costs of assets over their estimated useful lives. Principle depreciation rates are synagogue and manse furniture and fittings 20-30% reducing balance; Motor vehicles 22.5% reducing balance; Shed 20% reducing balance.

i) Stock valuation.

Stocks are valued at the lower of cost and net realizable value.

	2020	2019
2 Cash on hand and deposit accounts		
Deposit Accounts	705,353	73,477
	<hr/>	<hr/>
	705,353	73,477
3 Accounts Receivable		
Accounts receivable and other	130,014	125,464
	<hr/>	<hr/>
	130,014	125,464
4 Boundary Fence		
Cost	201,676	416,992
Accumulated Depreciation	(14,818)	(44,594)
Written down value at 31 May 2020	<hr/>	<hr/>
	186,858	372,398
5 Computer Equipment		
Cost	3,496	12,127
Accumulated Depreciation	(476)	(4,033)
Written down value at 31 May 2020	<hr/>	<hr/>
	3,020	8,094
6 Synagogue and Manse Fittings and Equipment		
Cost	33,683	1,035,334
Accumulated Depreciation	(5,047)	(527,948)
Written down value at 31 May 2020	<hr/>	<hr/>
	28,636	507,386
7 Kosher Food Centre Investment		
Cost	221,911	226,247
Accumulated Depreciation	(36,829)	(22,774)
Written down value at 31 May 2020	<hr/>	<hr/>
	185,083	203,473
8 Land and Buildings		
Costs:		
Synagogue	543,127	376,662
Manse Freedman Road	-	-
Depreciation Addback	178,525	104,998
Accumulated Depreciation	(249,158)	(32,963)
Written down value at 31 May 2020	<hr/>	<hr/>
	472,494	448,697
9 Motor Vehicles		
Cost	6,355	15,783
Accumulated Depreciation	(6,355)	(5,875)
Written down value at 31 May 2020	<hr/>	<hr/>
	-	9,908

	2020	2019
10 Bequests		
A contingent asset exists in relation to monies bequeathed to PHC. Bequeathed monies are recognised in the year in which the funds are transferred to PHC.	-	-
No bequeathed monies have transferred to PHC in 2020 (2019: Nil)		
11 Reconciliation to cash flows from operations		
Net surplus/(loss) for the period	(379,657)	(135,812)
Non-operating cash flows in net profit		
Depreciation and amortisation	14,496	47,458
Fixed asset write off	669,198	65,925
Bad debts expense	7,486	23,923
(increase)/decrease in receivables	(4,550)	19,292
(increase)/decrease in bookshop stock	(131)	5,921
increase/(decrease) in payables	(33,855)	(21,294)
increase/(decrease) in accruals	(10,527)	(6,062)
increase/(decrease) in provisions	(11,000)	14,000
increase/(decrease) in provisions for community security grant	254,600	-
increase/(decrease) in provisions for service and maintenance	146,055	-
Net cash provided by operating activities	<hr/> 652,114	<hr/> 13,352

Office Bearers

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
2019-2020	Dr M D Levitt	Mr A Levine	Mr M Cartoon	Mrs J Margo
2018-2019	Mr M M Sebbag	Mr A Levine	Mr M Cartoon	Mrs J Margo
2017-2018	Mr M M Sebbag	Mr A Levine	Mr M Cartoon	
2016-2017	Mr Julian Sher	Mr M M Sebbag	Mr D Twyman	Mr M Cartoon
2015-2016	Mr Julian Sher	Mr M M Sebbag	Mr D Twyman	Mr G Louis
2014-2015	Mr Julian Sher	Mr M M Sebbag	Mr R Louis	Mr G Louis
2013-2014	Mr Julian Sher	Mr M M Sebbag	Mr R Louis	Mr M Moen
2012-2013	Mr M Odes QC	Mr M M Sebbag	Mr R Louis	Mr M Moen
2011-2012	Mr D Mossenson	Mr M M Sebbag	Mr D Schildkraut	Mr P Smetana
2010-2011	Mr D Mossenson	Mr M M Sebbag	Mr D Schildkraut	Mr P Smetana
2009-2010	Mr D Mossenson	Prof S S Gubbay AM	Mr D Schildkraut	Mr P Smetana
2008-2009	Mr D Mossenson	Prof S S Gubbay AM	Mr D Schildkraut	Mr P Smetana
2007-2008	Prof S Gubbay AM	Mr D Mossenson	Mr M Freeman	Mr P Smetana
2006-2007	Mr K Blitz	Mr D Mossenson	Mr M Freeman	Mr P Smetana
2005-2006	Mr K Blitz	Mr D S Crewe	Mr W F Jones	Mr P Smetana
2004-2005	Mr K Blitz	Mr D S Crewe	Mr B Factor	Mr P Smetana
2003-2004	Mr K Blitz	Mr D S Crewe	Mr M Freeman	Mr E Edelman
2002-2003	Mr M Odes QC	Mr S Lieblich	Mr K Blitz	Mr A Melzack
2001-2002	Mr M Odes QC	Mr S Lieblich	Dr S Same	Mr M Salkin
2000-2001	Mr M Odes QC	Mr S Lieblich	Dr S Same	Mr M Salkin
1999-2000	Mr M Odes QC	Mr S Lieblich	Dr S Same	Mr M Salkin
1998-1999	Dr N Hoffman	Mr M Odes QC	Dr S Same	Mr M Salkin
1997-1998	Dr B Walters	Prof M N-I Walters	Mr J Rosenthal	Mr S Walters
	Prof M N-I Walters	Dr N Hoffman	Mr J Rosenthal	Mr M Salkin
	Dr N Hoffman	Mr M Odes QC	Dr S Same	Mr M Salkin
1996-1997	Dr B Walters	Mr A H Leibowitz	Mr D Rhine	Mr P Golding
1995-1996	Dr B Walters	Mr A H Leibowitz	Mr D Rhine	Mr P Golding

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
1994-1995	Mr A Saddik	Prof M N-I Walters	Mr W Atlas Mr A H Leibowitz	Mr S Walters
1993-1994	Mr A Saddik	Prof M N-I Walters	Mr J Atlas	Mr P Golding
1992-1993	Mr A Saddik	Prof M N-I Walters	Mr J Atlas	Mr P Golding
1991-1992	Mr A Saddik	Prof M N-I Walters	Mr J Atlas	Mr P Golding
1990-1991	Mr M B Nathanson	Mr P Golding	Mr C Guenzl	Mr M Machlin
1989-1990	Mr M B Nathanson	Dr S S Gubbay	Mr C Guenzl	Mr P Golding
1988-1989	Mr A Saddik	Prof M N-I Walters	Dr J Rosenthal	Dr K B Shilkin
1987-1988	Mr A Saddik	Prof M N-I Walters	Dr J Rosenthal	Dr K B Shilkin
1986-1987		Mr S M Rosenthal Prof M N-I Walters	Mr M Lurie Dr J Rosenthal	Mr M Machlin Dr J B Shilkin
1985-1986	Mr G R Solomon	Mr A Saddik	Mr D J Berinson Mr M Lurie	1985 Mr M Machlin Mr J Atlas
1984-1985	Mr R E Cohen	Mr G R Solomon	Mr D J Berinson	1983-1984 Mr M Machlin
1981-1984	Mr R E Cohen	Mr G R Solomon	Mr L M Silbert	1981-1982 Mr D Ganon
1980-1981	Dr B C Cohney	Mr R E Cohen	Mr L M Silbert	Dr S S Gubbay
1979-1980	Dr B C Cohney	Dr S S Gubbay	Mr D Woolf	Mr R G Tein Dr S Gubbay
1978	Dr B C Cohney	Prof M N I Walters	Mr D Woolf	Mr R G Tein
1977	Mr J J Krasnostein	Dr B C Cohney	Mr H Cohen	Dr S S Gubbay
1974-1976	Mr J J Krasnostein	Dr B C Cohney	Mr H Cohen	Mr D H Woolf
1971-1973	Mr G Bloomfield	Mr J J Krasnostein	Mr H Cohen	Mr D H Woolf
1970	Mr G Bloomfield	Mr J J Krasnostein	Mr H Cohen	Mr E I Pachtman
1967-1969	Mr G Bloomfield	Mr N Shilkin	Mr H Cohen	Mr E I Pachtman
1966	Mr G Bloomfield	Mr N Shilkin	Mr C Breckler	Mr E I Pachtman
1962-1965	Mr H Wexlear	Mr G Bloomfield	Mr C Breckler	Mr E I Pachtman
1961	Mr H Wexlear	Mr A Troy	Mr C Breckler	Mr E I Pachtman
1960	Mr G Bloomfield	Mr H Wexlear	Mr A Troy	Mr E I Pachtman
1955-1959	Mr G Bloomfield	Mr M Breckler	Mr A Troy	Mr E I Pachtman
1954	Mr G Bloomfield	Mr A Troy	Mr C Breckler	Mr E I Pachtman
1952-1953	Mr A Troy	Mr G Bloomfield	Mr C Breckler	Mr H Casper
1950-1951	Mr S Masel	Mr A Troy	Mr C Breckler	Mr H Casper

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
1946-1949	Mr M Breckler	Mr S Masel	Mr C Breckler	Mr H Casper
1945	Mr M Breckler	Mr G Luber	Mr D D Harris	Mr H Casper
1941-1944	Mr M Breckler	Mr G Luber	Mr A Raphael JP	Mr H Casper
1940	Mr M Breckler	Mr G Luber	Mr T Sharp	Mr H Casper
1939	Mr H W Glick	Mr M Breckler	Mr T Sharp	Mr H Casper
1938	Mr H W Glick	Mr J Sharp	Mr T Sharp	Mr H Casper
1937	Mr M Breckler	Mr J Sharp	Mr G Luber	Mr H Casper
1936	Mr M Breckler	Sir C S Nathan	Mr G Luber	Mr H Casper
1930-1935	Mr M Breckler	Sir C S Nathan	Mr J Sharp	Mr H Casper
1929	Mr M Breckler		Mr G Luber	Mr H Casper
1928	Mr M Lewis		Mr G Luber	Mr H Casper
1927	Mr M Lewis		Mr G Luber	Mr H Casper
1926	Mr M Breckler		Mr M Lewis	Mr H Casper
1924	Mr E Masel JP		Mr M Breckler	Mr H Casper
1923	Mr M Gild Mr E Masel JP		Mr T Sharp	Mr H Casper
1922	Mr M Gild		Mr T Sharp	Mr H Casper
1921	Mr J Sharp		Mr M Gild	Mr H Casper
1920	Mr A J Cantor JP		Mr M Gild	Mr H Casper
1919	Mr A J Cantor JP		Mr I H Boas, M Sc	Mr H Casper
1918	Mr A J Cantor JP		Mr I H Boas, M Sc	Mr H Casper
1917	Mr E S Lazarus JP		Mr A J Cantor JP	Mr H Casper
1916	Mr E S Lazarus JP		Mr A J Cantor JP	Mr H Casper
1915	Mr J Sharp		Mr G Luber	Mr H Casper
1914	Mr J Sharp		Mr A J Cantor JP	Mr L N Zeffert
1913	Mr J Sharp		Mr C S Nathan	Mr E A Green
1912	Mr J Sharp		Mr J L Glick JP	Mr E A Green
1911	Mr J Sharp		Mr J L Glick JP	Mr E A Green
1910	Mr E S Lazarus		Mr J Sharp	Mr E A Green
1909	Mr E S Lazarus		Mr J Sharp	Mr E A Green
1908	Mr E Casper		Mr G Luber	Mr E A Green
1907	Mr S L Horowitz		Mr H Kilovitz	Mr E A Green

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
1906	Mr E Casper		Mr E E Krug	Mr E A Green
1905	Mr E Casper		Mr E E Krug	Mr E A Green
1904	Mr S L Horowitz		Mr E E Krug	Mr E A Green
1903	Mr S L Horowitz		Mr G Luber	Mr E A Green
1902	Mr E S Lazarus		Mr J Sharp	Mr H Casper
1901	Mr E S Lazarus		Mr F W Marks	Mr H Casper
1900	Mr S Herman		Mr E S Lazarus	Mr E Casper
1899	Mr S Herman		Mr E S Lazarus	Mr F H Mendoza Mr E Casper
1898	Mr H B Joseph BA		Mr J H Joseph	Mr F H Mendoza
1897	Mr Nathan Harris		Mr S H Cantor	Mr F H Mendoza
1895-1896				Mr M Samuel
1895-1896				Mr E P Solomon
1895-1896				Mr S Harris
1894-1895				Mr M Samuel
1892-1893				Mr B Fienberg

**MINUTES OF THE 123rd ANNUAL GENERAL MEETING
AND PRESENTATION OF THE ANNUAL REPORT
OF THE PERTH HEBREW CONGREGATION INC**

HELD IN THE PERTH SYNAGOGUE AT 10.00AM ON SUNDAY, 15 SEPTEMBER 2019

Present

President: Mr Michael Sebbag (Chair)

Vice-President: Mr Adam Levine

Hon Treasurer: Mr Mark Cartoon

Members of the Board

Minute Secretary: Ms Jianele Gabriel

Approximately 16 members of the congregation

Apologies

Apologies were received from:

- Mr Kevin Blitz
- Mrs Maureen Blitz
- Mr Sasson Saddick
- Mr Jonathon Silbert
- Mrs Debbie Silbert

Welcome

Mr Sebbag welcomed members to the meeting and declared the meeting open at 10.05 am.

Confirmation of Minutes of 2018 Annual General Meeting

Mr Sebbag proposed acceptance of the 2018 AGM meeting minutes.

It was RESOLVED that the Minutes of the Annual General Meeting held on Sunday, 26 August 2018 be approved and adopted by the meeting.

Moved: Mr Sebbag; seconded by Mr Levine and carried unanimously.

123rd Annual Report - Elul 5779 – 2019 and President's Report

Mr Sebbag proposed acceptance of the report of 2018.

Moved: Mr Sebbag; seconded by Mr Rothstein and carried unanimously.

Adoption of the Financial Report for the year ended 31 May 2019

The Treasurer, Mr Mark Cartoon, tabled the 123rd Annual Financial Report for the year ended 31 May 2019. Mr Cartoon presented a high-level overview of the reports and invited questions.

The following questions and comments were raised:

- Mr Rothstein asked how the shule was funding general operations in light of the losses of the past 2 years.
Mr Cartoon responded that although the economy continued to negatively impact performance, there had also been a number of unusual expenses associated with the recruitment and relocation of Rabbi Lieberman and his family when Rabbi Freilich retired. Mr Cartoon confirmed that measures have been taken to restructure staff costs, attract new members and address and improve performance of the RLH ELC.
- Mr Rothstein commented that although Rabbi Lieberman had been in his role for more than a year, the expectation that membership and attendance numbers would increase had not been realized. He asked how the board was addressing the critical issue of increasing membership numbers.
Mr Sebbag responded and discussed the board's review of different models and structures to increase membership in the younger demographic categories. He commented that the board was reviewing the membership fee structure and that policies had been reviewed with a view to removing barriers to entry for younger families, with specific focus on the fees for bar and bat mitzvot for non-members. Mr Sebbag provided an overview of the changed membership fee structure. Mr Sebbag also reported that membership numbers are tracked monthly and despite some enrolments, there is unfortunately a net loss of members due to resignations and deaths.
- Dr Levitt commented on the resignation of older members and the action being taken to address and reverse these decisions.
- Mr Rothstein commented that expenses had not decreased in the past year despite the loss of the previous year. Mr Cartoon explained that the expenses are expected to reduce in the coming year due to operating efficiencies that have been implemented.
He further commented on the substantial savings that had been negotiated on the insurance costs.
Mr Sebbag commented that there had been some extraordinary payments in the past two years that were not expected to be repeated.

- Mr Rothstein asked if the reporting is on a cash or accrual basis. Mr Cartoon responded that reporting is on an accrual basis.
- Dr Hoffman commented on the increased income from the RLH ELC. He asked if this is an indication that the prospects for the performance of the RLH ELC is strong for the coming year. Mr Cartoon confirmed that the performance to date indicates improved financial performance and explained that a number of initiatives are being implemented to further improve and strengthen performance.
- Dr Hoffman asked if occupancy rates were available for the Centre. Mr Cartoon commented that occupancy fluctuates between approximately 65% and 80% during the year. Mr Cartoon confirmed that occupancy rates can be included in future reports.
- Prof Gubbay asked about the number of employees in the organisation. He asked if the number of employees could be reduced and the amount of salaries be reduced. Mr Sebbag commented that the board reviews and forecasts the fees twice per year based on the needs of the business and looks for opportunities to realise savings. Mr Sebbag commented that he was confident that the incoming board would review the budget and expenses and take necessary action as needed.
- Prof Gubbay commented that member resignations may have been due to the high membership dues and financial difficulties. Prof Gubbay asked if the board had considered investing in real estate to subsidise and eventually reduce fees for members.
Mr Sebbag responded and explained that the shule subsidises the membership for many families and individuals by providing concessions as needed, complimentary membership to newly married couples, new families to Perth etc. He commented that the board was reviewing the structure of membership and was taking advice from a specialist in this area. He explained that a change in the membership fee model would represent a significant financial risk that would need to be underwritten prior to implementation.
Rabbi Freilich commented that the membership fees are lower than in other major cities in Australia. He commented that young families have other priorities, including Carmel School fees etc and they do not prioritise the shule. Mr Sebbag reaffirmed his confidence that the incoming board would address the issue.
- Prof Gubbay asked about alternative methods of raising funds for the shule. Mr Sebbag reported that in the past year Dr Levitt had initiated a fundraising committee to look at alternatives to increase revenue through fundraising. Mr Sebbag and Dr Levitt commented that the organisation does not have liquid assets to invest in property or other ventures currently. Mr Cartoon confirmed that a large investment of this kind represented a substantial risk that could not be tolerated at this stage as it would jeopardise salaries which would not be acceptable in light of the fact that the shule had just moved Rabbi Lieberman and

his family to Perth. Mr Cartoon commented that the focus is on maximizing the opportunities of the business (RLH ELC) that we currently have, to create capital for security.

Rabbi Freilich commented that previous boards had had the funds and opportunity to invest but they had not applied the cash to investments that could deliver financial benefits.

- Rabbi Freilich commented that the Mercaz is a major asset that was not being utilized and was not providing any benefit to the shule. He said that it could be used to generate income if rented out as a B&B for people visiting Perth. John Silbert, PHC Hon Architect commented that he had reviewed this on a number of occasions. He stated that the house is not suitable in its current state, but if knocked down, a new multi-functional structure could be built for approx. \$500,000 that could include accommodation and other functional space. Mr Sebbag commented that income that could be derived from converting the Mercaz into suitable accommodation would not be substantial, making the proposal unviable.

There being no more questions, Mr Wainstein moved to accept the 2018 Financial Reports. Mr Rothstein seconded the proposal and it was carried unanimously.

Election of Office Bearers

Mr Sebbag stated that there were 12 vacancies and 9 nominations therefore all nominees were duly elected.

Executive Committee members:

- President – Dr Michael Levitt
- Vice-President – Mr Adam Levine
- Treasurer – Mr Mark Cartoon
- Secretary – No nominations received

Dr Levitt commented that Mrs Margo had accepted the invitation to continue in her role as Secretary. Mrs Margo was duly co-opted to the Executive and the board of management.

There were five nominations as board members, so the following people were declared elected:

- Mr Sharon Ben Pelech
- Mrs Diana Mendelsohn
- Mrs Heidi Mendelsohn
- Mr Alan Reubenson
- Mr Michael Wainstein

Mr Sebbag congratulated Dr Levitt and the executive and board members on their election and wished them well during their tenure.

Appointment of Trustees

Mr Cartoon explained that a position had become available for a new Trustee due to the resignation of Michael Odes. Mr Cartoon proposed Mr Michael Sebbag be elected as a trustee. It was UNANIMOUSLY RESOLVED that Mr Albert Saddik and Dr Norm Hoffman remain as trustees and that Mr Sebbag be appointed. All nominees accepted the appointment.

Appointment of Honorary Architect

Mr Sebbag thanked Mr John Silbert for his service to the community in the capacity as the Honorary Architect for the PHC over many years. Mr Sebbag proposed that Mr Silbert be reappointed as Honorary Architect. This was UNANIMOUSLY APPROVED. Mr Sebbag thanked Mr Silbert for his ongoing commitment and contribution to the congregation.

Appointment of Honorary Solicitor

Mr Sebbag extended his thanks to Daniel Morris for his work as Hon Solicitor in the past year. He proposed the appointment of Mr Morris for the coming year. This was UNANIMOUSLY APPROVED by the meeting.

Appointment of Auditor

Mr Sebbag thanked Mr Martin Silver for conducting the audit of PHC for 2018 and proposed that his services be retained for the coming year. This was UNANIMOUSLY APPROVED.

Retirement

Mr Sebbag commented that after 13 years of service on the PHC board, he was stepping down. He thanked Rabbi Lieberman, Rabbi Freilich, and past and present boards for their support. Mr Sebbag commented that he had been privileged to serve the shule and congregation and was confident that incoming president, Dr Michael Levitt and the board would ensure the ongoing viability of the congregation. Mr Sebbag thanked the meeting and members for their support and for the opportunity to be of service to the congregation.

Mr Levine thanked Mr Sebbag for his selfless service to the PHC over many years. He commented on Mr Sebbag's dedication and active management of the RLH ELC and PHC and commented on his focus on excellence and effective management and corporate governance.

Rabbi Freilich commented that he had worked closely with Mr Sebbag for many years. He thanked and congratulated Mr Sebbag for his efforts and commitment to the congregation and to ensuring the effective performance of the RLH ELC over the past thirteen years.

General Business

1. Rabbi Freilich commented that when he comes to shule to say yahrzeit, he expects there to be a minyan. He said that the shule must ensure that we accommodate the needs of members and provide and maintain essential services such as daily minyanim.
2. Rabbi Freilich commented that he felt it would be beneficial to have a choir for chaggim and some of the Shabbat services. He said that this energises people and making the service more engaging.
3. Rabbi Freilich commented that other shules that he is involved in, have committees through which members can contribute actively by working on projects (eg youth, social etc) for the shule.

Rabbi Freilich mentioned that he had been approached by Mr Brook (who was in attendance at the meeting) who wished to be more active and to contribute to projects and activities of the shule.

4. Rabbi Freilich suggested that the Mercaz be renovated and used for accommodation, which would draw people to the shule which in turn could increase membership in the future.
Mr Sebbag thanked Rabbi Freilich for his comments and stated that the incoming board would review the feedback and take appropriate action. Mr Sebbag said that he is very supportive of having working groups and committees to action specific projects and programs.

Mr Rothstein commented that he was supportive of Rabbi Freilich's suggestions and comments and indicated that it is very important that these matters be addressed.

Mr Sebbag thanked the members for attending and for their participation and ongoing commitment to the congregation. Mr Sebbag thanked board members for their ongoing commitment to the organisation and wished them every success in the future.

As there was no further business, the meeting closed at 10.55 am.