



Perth Hebrew

CONGREGATION

129th Annual Report

2025 / 5785

PRESIDENT	Dr Michael Levitt AM
VICE PRESIDENT	Mr Adam Levine
TREASURER	Mr Sharon Ben-Pelech
SECRETARY	Mr Michael Wainstein
COMMITTEE	Mrs Pnina Levine Mrs Heidi Mendelsohn Mr Alan Reubenson Mrs Melissa Rohald Dr Paul Sander Mr Andrew Sharpe Mr Ariel Walters
RABBI	Rabbi Daniel J Lieberman
TRUSTEES	Dr Norm Hoffman OAM Mr Albert Saddik Mr Michael Sebbag
HON ARCHITECT	Mr John Silbert
HON SOLICITOR	Mr Daniel Morris
HON AUDITOR	Mr Martin Silver

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President's Report

Dear PHC Members

As this report is being written, the Jewish world continues to hold its collective breath with hostages still in captivity, Israel still at war in Gaza and with wider Australian society buckling under the relentless anti-Israel and antisemitic propaganda of key elements of the so-called Pro-Palestinian movement. In the face of all this upset and uncertainty, the importance of Jewish unity and of our attachment to our Faith and to our synagogues has never been more important.



The worldwide uplift in Jewish connectedness following the events of October 7, 2023 has not, however, translated into a substantial uplift in synagogue membership, here or elsewhere. For PHC, this continues to be our major challenge – how to persuade young Jewish adults that participation in religious ritual and observance is, as it always has been, at the very root of Judaism's potential to contribute to the world in which we live.

Although the progressive decline in PHC's membership over the last thirty years has, pleasingly, slowed more of late, its demography has aged. And the fact that the RLH remains profitable and that our combined accounts remain balanced, disguises the truth that our income from membership falls short of covering the costs of operating our shule in the manner that our members have come to expect.

In the next year, we will build a new deck off the Mercaz which will be the location of a new succah, open a new and modern kitchen for the RLH, introduce a new youth leader in the form of Rabbi Aviel Dahan (along with his wife Gavriella and children) while maintaining and enhancing all the usual programs and services we currently provide at the direction of Rabbi and Rebbetzin Lieberman. PHC offers its members and the community, wonderful opportunities for Jewish engagement and growth; the inescapable increase in the cost of doing all this can really only be rendered sustainable by an accompanying increase in the number of fee-paying members.

For some families, only one spouse takes out membership. For many more, the second generation of members is now almost totally missing.

Whereas there is widespread conviction across all age groups that the services that Rabbi, Rebbetzin and the Shule provide are important, it is clear that many fewer people believe that they should actually help shoulder the costs of those services.

In this respect, our Community needs to seriously consider its priorities.

I have no doubt that the vast majority of Jews feel deeply that Judaism is central to their existence. Hopefully, they can draw the conclusion that PHC's day-to-day, month-to-month, year-to-year services and programs are no less fundamental to their Jewishness. Without a robust and thriving PHC, Jewish life in Perth will be diminished. And, for PHC to play its small but vital part to enhance the Jewish world, it needs more members who appreciate how important their membership is to that mission.

We should make no mistake - growth in membership is absolutely critical for the PHC. And the case for membership cannot be left to Rabbi and Rebbetzin, and even to the Board, to make. The responsibility for spreading the word and attracting new members rests with us all.

The past year saw the passing of Rabbi Dr Shalom Coleman, PHC's Rabbi from 1965 to 1985. Rabbi Coleman's tenure was a seminal one for our congregation during which time he also forged strong and productive relationships with wider Western Australian society wherein he was also held in the highest regard. Yet, notwithstanding these significant achievements, it was the almost forty years of active contribution to almost every aspect of the Perth Jewish community that followed his Rabbinate that was perhaps his most remarkable accomplishment.

Rabbi Coleman was admired, respected and loved for his intellect, his service to his fellow Jews and his passionate commitment to Jewish learning. His passing at the age of 106 was accompanied by a mixture of sadness and celebration, the esteem in which he was held made clear by the many community members, congregation leaders and State dignitaries who paid their respects at his funeral and burial service. He leaves behind a warm and wonderful legacy. On behalf of every member and friend of PHC, I extend our deepest sympathy to his children Romaine and Martin and their families. May his memory be a blessing to us all.

I want to end by thanking above all our Rabbi and Rebbetzin for their outstanding leadership of their congregation – and their significant roles in the wider Perth community – over the last year. We are truly blessed to have them as our spiritual guides.

I thank the PHC management crew – Jian Gabriel, Nikki Ross and Dianne Jawno – RLH Director Leonie Yates (and her wonderful team of educators) as well as outgoing Youth Leader Lindsey Manushewitz, for their outstanding contributions over the last year.

Our Honorary Architect John Silbert; Honorary Solicitor Danny Morris; and Honorary Auditor Martin Silver, deserve prominent recognition and our humble thanks for their wonderful services to their congregation and community.

We acknowledge the critical contribution to our security of the Community Security Group and ask Robin Cohen OAM and Michael Kohn to accept our thanks and to pass them on to all their staff and volunteers.

Finally, to my fellow Board members as well as their partners and spouses, I extend my personal thanks for their deep commitment, ample common sense and ever-present good humour in helping PHC navigate its challenges over the past year.

Wishing you all Shana Tova.



Dr Michael Levitt AM
President

Rabbi's Report

A few years ago, a rabbi visited a small, quiet village in Eastern Europe to meet with an elderly man known for his piety and wisdom. The rabbi arrived early and watched from a distance as the old man walked slowly through the snow, stopping every few steps to pick up small sticks from the ground. The rabbi assumed he was collecting firewood. But when he approached, he noticed that each stick was carefully broken into pieces, then set aside.



Puzzled, the rabbi asked, “Why are you breaking the sticks?”

The man replied, “In the forest, some of these branches are already cracked or bent. If I try to use them whole, they’ll break when I need them most. But if I break them now, carefully, they can still serve a purpose—as kindling.”

Then he smiled and added, “It’s like people. Broken doesn’t mean useless. It means ready.”

As we approach Rosh Hashanah, we’re often tempted to look backward with regret. We replay our failures, we obsess over mistakes, and we compile a mental list of “what should have been.” While honest self-assessment is an essential part of Teshuvah, it’s not the goal. Judaism is not a religion of guilt. It’s a religion of growth.

Rosh Hashanah is not the Day of Apology. It is **Yom HaZikaron**—the Day of Memory—and **Yom HaDin**—the Day of Judgment. But it is also the birthday of the world. It is a beginning, not an ending. It’s a time to remember who we are and who we’re meant to become. The shofar doesn’t sound like mourning—it sounds like awakening.

In his *Iggeret HaTeshuvah*, the Rambam explains that Teshuvah is not merely about turning away from sin. It is about turning *toward* something better. Real Teshuvah is not walking backwards from a mistake; it’s walking forward with new purpose. The question isn’t just “What did I do wrong?”—it is “What do I want to become?”

This past year has tested our resilience. The shadow of October 7, 2023, still lingers across the Jewish world. And while it’s right that we mourn and remember, we cannot allow tragedy to become our only spiritual language.

We must choose life. Choose growth. Choose joy. Even in grief, we must act—not react. Rosh Hashanah reminds us that we are not passive victims of the past year’s events; we are active partners in the creation of the year to come.

So instead of asking only what went wrong last year, let’s ask:

- What step forward can I take this year?
- Where can I repair, build, or start anew?
- What do I want my personal story to look like this time next year?

Even a small step in the right direction—one honest prayer, one more act of kindness, one habit changed—can transform a year, a family, a community.

As the old man in the snow reminded us: we may arrive at Rosh Hashanah feeling bent or broken—but we are still full of purpose. Not despite our scars, but because of them. We are ready.

May this be a year of rebuilding with meaning, growing with courage, and stepping forward with hope.

Each year, I am more inspired and humbled by our Perth Hebrew Congregation community. It has been a year of learning, healing, growing and tremendous progress. Our services are attended with enthusiasm and kavannah, and our members continue to engage in Torah study and spiritual dialogue with increasing passion.

We have been deeply enriched by educational partnerships and shared celebrations with other shules in Perth during Purim, Lag BaOmer, Simchat Torah and more. The thirst for learning and meaningful Jewish connection is alive and well in our shule and I look forward to broadening our this with both internal and guest teachers into the coming year.

The most accessible and meaningful aspect of our shule is the ability for people to come together and enjoy each other’s company in a Jewish atmosphere. I am reminded constantly that a shule is a Beit Knesset – a meeting place – not only a place of prayer or learning. The social aspect of our religion is hugely important, and this is an area that I hope to enhance over the coming year.

This year marks the conclusion of an extraordinary era as our President, Dr Michael Levitt AM, steps down after a long and supremely successful term. Michael's leadership has been nothing short of transformative. With wisdom, integrity, and boundless dedication, he has led PHC through periods of growth, challenge and innovation.

He is the kind of leader who elevates every conversation, sees the potential in every project, and holds the highest standard not just for others but for himself. His devotion to both the Shule and the broader Jewish and civic communities has left an indelible impact. Michael, we owe you an immeasurable debt of gratitude. May you and Carolyn enjoy continued good health, satisfaction and blessings as you move into this next chapter of your lives. We know your leadership and friendship will continue to benefit us for many years to come.

It is also the end of an era for our youth department as Lindsey concludes her time as Youth Director. Lindsey has done more than simply run programs—she has reshaped our youth engagement with creativity, care and vision. Under her leadership the EmPower brand has become synonymous with inspiration, learning, fun and Jewish pride.

Our young people have not only participated—they have led, grown and thrived. Lindsey's commitment to each child, her energy and her relentless belief in the potential of our next generation have left a lasting legacy. We thank Lindsey with deep admiration and warm wishes for her next chapter.

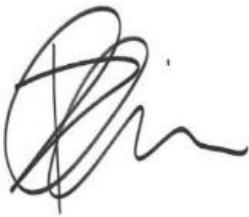
As we close one chapter, we welcome another with open arms. It is with immense excitement that we welcome Rabbi Aviel and Gavriella Dahan, along with their beautiful family, to the PHC community. Their warmth, dynamism and shared passion for Jewish education and youth engagement are already felt among us. We are confident that their leadership will continue to energise our youth and add tremendous value to our broader communal life. We look forward to supporting them as they build relationships and programs that carry our community into the future.

To our board, whose time, strategic direction and behind-the-scenes efforts keep the wheels turning; to our incredible operations staff—Nikki, Jian and Dianne—who handle every detail with professionalism and heart; and to my partner in everything, Rebbetzin Liat, whose vision, generosity and tenacity uplift us all—I thank you.

And to every one of you—our members—you are the heartbeat of the PHC. Your presence, your prayers, your ideas and your support make this community what it is. May this year be filled with blessings, purpose and peace.

I sincerely believe we are achieving great things and can continue to do so. With your ongoing support and involvement, we can build on our successes and reach new heights.

Shana Tova uMetukah

A handwritten signature in black ink, appearing to be 'Daniel Lieberman', written in a cursive style.

Rabbi Daniel Lieberman

Ruth Landau Harp Early Learning Centre



Ruth Landau Harp
Early Learning

Introduction

At Ruth Landau Harp Early Learning, we remain dedicated to providing a nurturing and inclusive environment guided by the Early Years Learning Framework; the Jewish calendar and the unique interests of each child. As Perth's only Jewish Early Learning Centre, we continue to weave Torah values, Jewish cultural practices and traditions into our curriculum, ensuring that our children grow in identity, knowledge and connection to community.

Our bilingual program, delivered in both English and Hebrew, continues to flourish. Through songs, play, and storytelling, children are introduced to fundamental Hebrew words and cultural practices, enriching their early learning journey.

Strengthening Our Learning Environments

This year has seen significant progress in upgrading and enhancing our physical spaces to further enrich the experiences of the children in our care:

- **New Kitchen**

In line with our vision of supporting healthy lifestyles, we successfully completed the installation of a purpose-built commercial grade kitchen. This upgrade has greatly improved the preparation and delivery of nutritious meals, supporting the well-being of both children and staff.



- **Upgraded Adventurers Garden**

Our Explorers and Adventurers (0 – 3 years) received a complete transformation of their garden. The new outdoor play space encourages exploration, creativity and physical development, providing an environment that supports imaginative play and connection with nature.



- **Labour Government Pre-Election Commitment Grant – Kindy 4 Outdoor Play Space**

Thanks to a \$22,000 pre-election promise from the Labour Government, we were able to upgrade the top area of the K4 garden by creating a new Eco Deck.



The unusable area before (above) and the children enjoying making a nature art project on the new deck (right)



This funding has also enabled further enhancements, including a new climbing structure with an integrated tunnel, a shade sail over the existing sandpit, and crash mats for added safety. The Eco Deck has quickly become a versatile space for a wide range of activities: children enjoy outdoor meals and snack times, art and craft projects, role play, collaborative group work, and other learning experiences in the fresh air. This dynamic area supports imaginative play, creativity, social interaction, and active engagement, all within a safe and stimulating outdoor environment.

- **Furniture and Equipment Renewal**

To ensure our rooms reflect the evolving needs of the children, we invested in new furniture and equipment across the service. These upgrades have enhanced comfort, accessibility, and learning opportunities while maintaining a warm and inviting environment.



Quality and Compliance

Within the last twelve months, we had two unannounced spot checks from the Education and Care Regulatory Unit (ECRU). Each visit lasting more than two hours, focused on compliance, the quality of education and care, governance, and the health and safety of children in our care. During these visits, the authorised officer spent time in each indoor and outdoor space, observing:

- Educator practice and interactions with children
- Transitions between activities and routines
- Supervision practices and staff-to-child ratios
- Safe sleep and rest routines
- Hygiene and food safety procedures, including meal preparation in the new commercial kitchen
- Safe use and maintenance of learning environments, including perimeter fences
- Emergency procedures, including evacuation readiness and first aid compliance

We are pleased to report that for both visits we passed with no non-compliances identified. The outcomes of these checks highlighted the high-quality education and care on offer, the professionalism of our educators, and the strength of our leadership and governance practices. These results affirm the centre's commitment to continuous improvement, the safety of children, and excellence in all areas.

Professional Development

Our educators remain committed to continuous learning, ensuring our practices are consistently aligned with the National Quality Standard and the Early Years Learning Framework.

For the fourth consecutive year, a large group of our educators completed Circle of Security training, an internationally recognised program that focuses on understanding children's emotional needs, strengthening attachment relationships, and providing responsive caregiving. This training supports our educators in building secure, trusting relationships with children, which directly improves social, emotional, and learning outcomes.

In addition, Managing Director, Leonie Yates and Educational Leader, Kelli Gander have received accreditation to facilitate the Bringing Up Great Kids course, which we plan to deliver free to parents and the wider community. This internationally recognised program provides families with practical strategies to support children's social and emotional development, strengthen parent-child relationships, and build confidence in parenting. Delivering this course directly supports our commitment to empowering families and improving outcomes for children both at home and in the centre.

This year, senior management and our Jewish Studies educators, including Rebbetzin Liat Lieberman, travelled to Melbourne to attend the bi-annual Jewish Educators Conference. During the trip, we were able to tour three Jewish early learning centres and establish valuable connections with the wider Jewish community. The experience provided fresh ideas, insights, and inspiration that have been shared with the team and integrated into our curriculum and practices.

We continue to ensure that all staff complete annual child protection training certificates, reinforcing our commitment to the safety and wellbeing of every child in our care. To further ensure children's safety, all educators complete annual safe sleep training, equipping them with the knowledge and skills to reduce the risk of sleep-related incidents and promote healthy sleep routines for infants.

For health and safety, all new employees are required to complete a food safety certificate, followed by annual refresher training. This ensures that everyone is aware of proper food handling, hygiene practices, and the safe preparation and storage of meals. Maintaining rigorous food safety standards protects children from foodborne illnesses and supports their overall health and wellbeing.

Continued Growth and Development

Moving forward, we will continue to complete upgrades to the service, which will include creating a new space for educators to develop educational programs and individual learning plans by converting the old kitchen into a second office space. Internal upgrades will focus on enhancing and expanding the learning environments within the centre, while external improvements will continue to enrich our outdoor facilities.

We are also working closely with Lottery West to secure funding for an upgrade to the Kindy 3 and Kindy 4 outdoor learning spaces, further supporting children’s exploration, creativity, and engagement with nature.

In addition, new signage has been installed at the corner of Freedman Road and Plantation Street to make it easier for families and visitors to locate our carpark and centre entrance, improving accessibility and safety for everyone arriving at the centre.

Celebrating Community and Culture

Jewish values and traditions remain at the heart of our centre. Our children have celebrated festivals with joy and meaning, engaging in experiences that connect them with community, Torah, and culture. Our calendar includes multiple community Shabbat celebrations, which have seen great participation from our families, supported by Rebbetzin Liat Lieberman.

Making hamantashen for Purim



Shabbat with Rabbi and Rebbetzin Lieberman



This year, our team had the wonderful opportunity to experience a traditional Shabbat with the Lieberman family, deepening our understanding of the customs, prayers, and rituals that enrich our community life. Spending this time together allowed our educators to connect personally with Jewish traditions, fostering a deeper appreciation that they bring back to the centre and share with the children. Experiences such as these strengthen the cultural foundation of our curriculum and enhance our ability to guide children in meaningful, authentic ways.

Through these shared celebrations, children learn the importance of belonging, being, and becoming, while families and staff experience a genuine sense of community and connection.

Looking Forward

The year ahead holds exciting opportunities for further growth, including next steps towards our continued journey toward an Exceeding rating across all Quality Areas.

We are proud of what we have achieved together and remain deeply grateful for the ongoing support of our families, staff, and the wider community.

Shana Tova to our families, PHC members and friends!



Leonie Yates

Director

Kashrut Authority of Western Australia (KAWA) Report

ועד הכשרות
מערב אוסטרליה



Chairman's Message

This year has once again shown the critical role KAWA plays in ensuring accessible, reliable and trusted kosher supervision and support for the Western Australian Jewish community. Through direct supervision, kashering, community engagement, and increased communication, we have worked to uphold the highest standards of kashrut while addressing the changing needs of our community.

1. Supervision Overview

1.1 Daily or Continual Supervision

KAWA currently provides ongoing daily or continual supervision for the following licensees:

Falafel Omisi	Yofis
Kosher Providore	MZH Home
Coles Dianella (BBQ Chicken, Beef and Lamb)	Carmel School

1.2 Quarterly Supervision

KAWA performs quarterly supervision for **18 licensees**.

1.3 Annual Supervision

There are 6 licensees under annual supervision.

1.4 Periodic or Seasonal Supervision

Sumich Carrot Juice	Sumich Extra Virgin Olive Oil
WA Chip	Frasers
Heyder & Shears	Hollywood Hospital
Kazoom Catering	Oakberry

1.5 General Kashrut Services & Community Engagement

- 27 homes were kashered over the past year (at no charge).
- Over 3,500 kosher-related queries were handled via email, SMS, WhatsApp, and phone.
- KAWA supervised 21 major and 17 minor functions, though numbers have decreased compared to previous years.
- Coles (Flinders and Dianella): Labelling of kosher products has been discontinued; however, Dianella continues to sell Hot Roast Chicken, Beef, and Lamb, supervised by KAWA.

2. Additional Services Provided

- Toiveling of utensils and kitchenware.
- Kashering for Bnei Akiva & Habonim Camps, Carmel School Camps.
- Support for NCJW, WIZO, and communal kashering before Pesach.
- Supervision of fish processing before Pesach and Rosh Hashana.
- Collaboration with hospitals to provide kosher meals for patients.
- Ongoing evaluation and investigation of new kosher products.

3. Strategic Focus and Community Development

KAWA is committed to promoting kosher observance in the WA Jewish community by:

- Increasing the availability and accessibility of kosher products and services.
- Supporting community organisations with kosher food preparation for events.
- Enabling youth groups and schools to maintain kosher standards in camp and event kitchens.
- Facilitating kosher cake baking and food preparation for children's parties via supervised Shul kitchens.
- Maintaining a free home kashering service, particularly useful for new community members or those relocating.

4. Digital Presence and Communication

To enhance kashrut education and community engagement, KAWA actively manages:

- The KAWA Website: www.kawa.com.au
- KAWA WhatsApp
- The KAWA Facebook page
- A dedicated Q&A platform

These resources aim to ensure reliable, accessible information on kosher food and practices within our local community.

Closing Remarks

As we continue into the next year, KAWA remains committed to supporting the kosher needs of our community with professionalism, responsiveness and care. We thank our licensees, volunteers and community members for their ongoing trust and cooperation.

Wishing the congregation a healthy, happy and 'kosher' new year.



Mr Steven Kerbel
Chairman
KAWA Administrative Committee



Rabbi Daniel Lieberman
Chairman
KAWA Rabbinic Committee

Youth Report

In a year filled with challenges and uncertainty around the world, EmPower has been a beacon of warmth, connection, joy and tremendous *brachot*.



Our youth brand, just 18 months young, has made a real name for itself—offering inclusive and dynamic programming that supports Jewish youth from three to 25 years of age, across the entire community. The sense of unity, growth, and purpose that has emerged through EmPower is nothing short of extraordinary.

EmPower thru Learning

This year, *EmPower thru Learning* has expanded significantly, now offering six classes per week, catering for Kindy through Year 12, for both Carmel and non-Carmel students.

Students have explored the chaggim, Shabbat, brachot, tzedakah and so much more, deepening both their Jewish knowledge and Hebrew literacy. We are proud to continue using Aleph Champ for Hebrew reading, alongside Tribe UK's Jewish Studies curriculum.

One of our most exciting achievements has been the development of our very own curriculum—carefully crafted to provide a consistent and meaningful Jewish education from Kindy through Year 12. This initiative allows for progressive, age-appropriate learning year after year.

Shabbat Children's Services

Our Shabbat Children's Services have seen exceptional growth. Friday nights and Shabbat mornings are now filled with children who run in with excitement, eager to participate. It's a joy to see so many young faces on the *bimah* receiving *kiddush* and engaging in a meaningful Jewish experience.

Each week's program includes *davening* with joyful songs, *parsha* storytelling, and interactive games. We continue to run three age-specific programs on Shabbat mornings, and are grateful to Shiri Mendelsohn, Elizabeth Schneider, Michelle Berg and Matty Reubenson for their leadership and partnership in this space.

Shabbat Party at RLH

Each week, I have the privilege of joining the Shabbat Party at RLH. It's a special and meaningful experience to interact with the young students who attend regularly. Their enthusiasm, warmth, and love for Shabbat are felt by everyone in the room.

Pizza Parsha

Our weekly Pizza Parsha program for high school students continues to thrive. Held at the Merkaz, it combines learning from the weekly parsha, delicious pizza from our own oven, and strong social connection.

A highlight this year was the introduction of local guest speakers, which gave students the opportunity to explore a range of perspectives and topics while learning from inspiring voices within our own community.

Rosh Chodesh Kiddush & Chesed Projects

Our monthly Rosh Chodesh Kiddush has become a highlight for all ages—each month themed around upcoming chaggim with creative foods, decorations, and inspiration.

This year we added a new element: a monthly chesed initiative. Members participated actively in the back-to-school stationery collection, preparation and delivery of mishloach manot, the Modeh Ani Project and the winter warmer drive, all of which brought the community together and spread light and kindness throughout the year.

Special Programs**EmPower Holiday Camps**

The school holiday camps in April, July and December have become a cornerstone of our youth programming. Each camp was filled with fun, learning and creativity centred around Jewish themes and connection. Campers made new friends, spent time in a safe and joyful Jewish environment, and deepened their connection to our community and the Shule. The growth and consistency of these camps have been truly outstanding.

Young Adults Programming

This year saw a major expansion of our young adult offerings. From Shabbat dinners and inspiring panels to guest speakers and volunteering opportunities—our young adult community is thriving.

One of the most memorable moments was our Shabbat dinner and panel night, attended by over 100 young adults, and it's been a joy to stay in touch with this age group throughout the year.

Chaggim Programming

Our programs on chaggim have continued to flourish. With events for every day and night of each festival, we provide consistent and engaging programming for children and youth across all ages.

From bikkurim making and cheesecake factories before Shavuot, to hamantaschen bakes pre-Purim, seder plate workshops in advance of Pesach, and Rosh Hashanah kindness projects at MZH - pre-chag events have helped to combine fun and creativity, with meaningful Jewish learning and pride for an increasing number of children from across the community.

Thank You

Over the past three and a half years, I've had the immense privilege of working with the youth of PHC. Watching our young people grow in confidence, learning, leadership and connection has been one of the greatest honours of my life.

I shared this story on the second day of Shavuot in shul, and I'll share it again here: Years ago, in Times Square, I heard a Rabbi speak to a crowd. His message was simple: *"The youth are not just the leaders of tomorrow—they are the leaders of today."* That line has always stayed with me. Our youth are born leaders, and they are already shaping our community and our future.

To everyone who has supported and believed in EmPower—thank you. Your love, encouragement and partnership are felt deeply.

May Hashem bless our entire community, our youth, and our future with health, joy, success and every bracha. May we all continue to go from strength to strength, with a love of Torah and Yiddiskeit at the centre.

Warmest wishes

Lindsey Manushewitz



Events and Simchas 2024 / 2025

Weddings

- Mazel Tov to Michael and Sharon Kohn

Bar Mitzvot

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

- Reuben Moen
- Ben Muhlmann
- Ezra Levine
- Ariel Shor
- Ashton Hurwitz
- Noah Sander
- Marcus van den Berg
- Gavi Lieberman
- Gabriel Lazarus
- Asher Leib
- Zac Frank

Bat Mitzvot

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

- Abigail Schneider
- Michaela Band
- Noa Harvey
- Zoe Cohen
- Dina Berg

Board Meeting Attendance Summary

The Board attendance list covers the period from the first meeting after Rosh Hashanah (2024) up to and including July 2025. There were ten regular board meetings in this period.

President	Michael Levitt AM	10
Vice-President	Adam Levine	10
Treasurer	Sharon Ben-Pelech	10
Secretary	Michael Wainstein	10
Board Member	Pnina Levine	10
Board Member	Heidi Mendelsohn	9
Board Member	Alan Reubenson	8
Board Member	Melissa Rohald	9
Board Member	Paul Sander	8
Board Member	Andrew Sharpe	7
Board Member	Ariel Walters	7

Financial Reports

Perth Hebrew Congregation Inc - ABN 37 935 405 293

Independent Auditor's Report to the Members

Opinion

We have audited the financial report of PERTH HEBREW CONGREGATION INCORPORATED ("the Association") which comprises the Statement of Financial Position at 31 May 2025, the Statement of Profit & Loss and Other Comprehensive Income, Notes to the Financial Statements including a summary of significant accounting policies and the Statement of Cashflows for the year then ended and the Statement by members of the Committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 31 May 2025 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Association's Incorporation Act 2015.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report had been prepared to assist the association to meet the requirements of Associations Incorporation Act 2015.

As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 2015 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

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.

Auditor's Responsibility for the Audit of the Financial Report

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.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this financial report.

As part of an audit, in accordance with Australian Accounting Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the Financial Report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report however future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Report including the disclosures and whether the Financial Report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Signature



MARTIN A SILVER

Registered Company Auditor no: 14159

P O Box 572 MOUNT LAWLEY WA 6929

12 August 2025

Board Statement

PERTH HEBREW CONGREGATION INCORPORATED
NOTES TO AND FORMING PART OF
THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

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 2025 and the results of the congregation for the year ended on that date.

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



President

Dr Michael Levitt AM



Treasurer

Mr Sharon Ben-Pelech

Dated: 23 July 2025

Statement of Profit and Loss and Other Comprehensive Income

For the year ended 31 May 2025

Account	2025	2024
Income		
Donations/Offerings received	69,087	86,469
Revenue	4,032,965	4,020,769
Total Income	4,102,052	4,107,238
Plus Other Income		
Securing Faith-based Places Grant	-	54,304
Total Other Income	-	54,304
Total Income	4,102,052	4,161,542
Less Operating Expenses		
Administration & Operation	348,128	319,276
Employment	3,048,378	2,995,081
Property Running Costs	422,576	441,333
Religious and Festival Requisites	118,363	148,272
Property Redevelopment	246,307	41,824
Total Operating Expenses	4,183,752	3,882,604
Non-operating Expenses		
Bad Debts	(13,194)	(9,254)
Depreciation	(68,016)	(80,823)
Total Non-Operating Income / (Expense)	(81,210)	(90,077)
Total Expenses	4,264,962	3,972,681
Net Profit	(162,910)	188,861

Statement of Financial Position

as at 31 May 2025

Account	Notes	31 May 2025	31 May 2024
Assets			
Bank			
Cash at Bank and on Hand	2	1,162,416	1,115,765
Total Bank		1,162,416	1,115,765
Current Assets			
Accounts Receivable	3	125,244	144,656
Bookshop - Inventory		98,999	89,322
Total Current Assets		224,243	233,978
Fixed Assets			
Boundary Fence	4	168,905	172,352
Fittings and Equipment	5	12,280	21,223
Kosher Food Centre	6	157,462	162,891
Land and Buildings	7	662,437	712,633
Total Fixed Assets		1,001,083	1,069,099
Total Assets		2,387,742	2,418,842
Liabilities			
Accounts Payable		54,208	49,848
Accruals		23,199	2,368
Provision - Leave Pay Payable		138,600	147,500
Current Liabilities (incl Grant-Funded projects)		100,419	-
Total Current Liabilities		316,426	199,716
Non-current Liabilities			
Provision - Long Service Leave Payable		81,600	66,500
Provision for Repairs & Maintenance		305,127	305,128
Total Non-Current Liabilities		386,727	371,628
Total Liabilities		703,154	571,344
Net Assets		1,684,588	1,847,498
Equity			
Current Year Earnings		(162,910)	188,310
Retained Earnings		1,847,498	1,659,188
Total Equity		1,684,588	1,847,498

Statement of Cash Flows
For the year ended 31 May 2025

Account	2025	2024
Cash Flows from Operating Activities		
Receipts from operations	4,324,243	4,335,680
Payments to suppliers and employees	(4,413,733)	(4,072,489)
Net cash generated by / (used in) operating activities	(89,490)	263,191
Cash Flows from Investing Activities		
Other cash from investing activities	5,705	(982,104)
Net cash generated by / (used in) investing activities	5,705	(982,104)
Financing Activities		
Other cash from financing activities	140,974	(24,716)
Net cash flows from financing activities	140,974	(24,716)
Net increase / (decrease) in cash and cash equivalents	57,189	(743,628)
Cash and Cash Equivalents		
Cash and cash equivalents at the beginning of the financial year	162,392	906,020
Cash and cash equivalents at the end of the financial year	219,581	162,392

Cost Centre Summary

For the 12 months ended 31 May 2025

		2025	2024
Bookshop	Turnover	102,367	93,243
	Cost of Sales	-64,097	-58,003
	Gross Profit	38,270	11,081
	Expenses	-34,671	-4,017
	Net Profit	3,599	31,223
Ruth Landau Harp Early Learning	Turnover	2,903,822	3,026,382
	Expenses	-2,678,661	-2,650,618
	Net Profit	225,161	375,764
Kashrut Authority WA	Turnover	72,949	67,469
	Expenses	-81,107	-74,494
	Net Profit	- 8,158	-7,025
Shule	Turnover	1,156,029	1,106,666
	Expenses	-1,539,541	-1,317,767
	Net Profit	-383,512	-211,101
TOTAL PHC	Turnover	4,235,167	4,293,760
	Expenses	-4,398,077	-4,104,899
	Net Profit	-162,910	188,861

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.

h) Depreciation

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.

i) Stock valuation

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

	31 May 2025	31 May 2024
Account		
2 Cash on Hand and Deposit Accounts		
Deposit Accounts	1,162,416	1,115,765
Total Cash on Hand and Deposit Accounts	1,162,416	1,115,765
3 Accounts Receivable		
Accounts Receivable and Other	224,243	233,978
Total Accounts Receivable	224,243	233,978
4 Boundary Fence		
Boundary Fence at Cost	201,676	201,676
Boundary Fence - Less Accumulated Depreciation	(32,772)	(29,324)
Total Boundary Fence	168,904	172,352
5 Synagogue and Manse Fittings and Equipment		
Furniture and Fixtures at Cost	57,441	57,441
Furniture and Fixtures - Less Accumulated Depreciation	(45,161)	(36,219)
Total Synagogue and Manse Fittings and Equipment	12,280	21,222
6 Kosher Food Centre Investment		
Kosher Food Centre at Cost	221,911	221,911
Kosher Food Centre - Less Accumulated Depreciation	(64,449)	(59,020)
Total Kosher Food Centre Investment	157,462	162,891
7 Land and Buildings		
Buildings at Cost	1,031,791	1,031,791
Buildings - Less Accumulated Depreciation	(369,354)	(319,158)
Total Land and Buildings	662,437	712,633

Office Bearers

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
2024-2025	Dr M D Levitt AM	Mr A Levine	Mr S Ben-Pelech	Mr M Wainstein
2023-2024	Dr M D Levitt AM	Mr A Levine	Mr S Ben-Pelech	Mr M Wainstein
2022-2023	Dr M D Levitt AM	Mr A Levine	Mr S Ben-Pelech	Mr M Wainstein
2021-2022	Dr M D Levitt	Mr A Levine	Mr M Cartoon	Mr M Wainstein
2020-2021	Dr M D Levitt	Mr A Levine	Mr M Cartoon	Mr M Wainstein
2019-2020	Dr M D Levitt	Mr A Levine	Mr M Cartoon	Mrs J Margo
2018-2019	Mr M Sebbag	Mr A Levine	Mr M Cartoon	Mrs J Margo
2017-2018	Mr M Sebbag	Mr A Levine	Mr M Cartoon	
2016-2017	Mr Julian Sher	Mr M Sebbag	Mr D Twyman	Mr M Cartoon
2015-2016	Mr Julian Sher	Mr M Sebbag	Mr D Twyman	Mr G Louis
2014-2015	Mr Julian Sher	Mr M Sebbag	Mr R Louis	Mr G Louis
2013-2014	Mr Julian Sher	Mr M Sebbag	Mr R Louis	Mr M Moen
2012-2013	Mr M Odes QC	Mr M Sebbag	Mr R Louis	Mr M Moen
2011-2012	Mr D Mossenson	Mr M Sebbag	Mr D Schildkraut	Mr P Smetana
2010-2011	Mr D Mossenson	Mr M Sebbag	Mr D Schildkraut	Mr P Smetana
2009-2010	Mr D Mossenson	Prof S Gubbay AM	Mr D Schildkraut	Mr P Smetana
2008-2009	Mr D Mossenson	Prof 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

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
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
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

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
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
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
1946-1949	Mr M Breckler	Mr S Masel	Mr C Breckler	Mr H Casper
1945	Mr M Breckler	Mr G Lubner	Mr D D Harris	Mr H Casper
1941-1944	Mr M Breckler	Mr G Lubner	Mr A Raphael JP	Mr H Casper
1940	Mr M Breckler	Mr G Lubner	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 Lubner	Mr H Casper
1936	Mr M Breckler	Sir C S Nathan	Mr G Lubner	Mr H Casper
1930-1935	Mr M Breckler	Sir C S Nathan	Mr J Sharp	Mr H Casper
1929	Mr M Breckler		Mr G Lubner	Mr H Casper
1928	Mr M Lewis		Mr G Lubner	Mr H Casper
1927	Mr M Lewis		Mr G Lubner	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 Lubner	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

YEAR	PRESIDENT	VICE-PRESIDENT	TREASURER	SECRETARY
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
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 128th ANNUAL GENERAL MEETING
AND PRESENTATION OF THE ANNUAL REPORT OF THE
PERTH HEBREW CONGREGATION INC**

Held in the synagogue at 10.00am on Sunday, 15 September 2024

1. Present

President: Dr Michael Levitt AM (Chair)
Vice-President: Mr Adam Levine
Members of the Board
Minute Secretary: Ms Jianele Gabriel
Approximately 15 members of the congregation

2. Apologies

Apologies were received from:
Paul Sander, Carolyn Levitt and Peggy Cohen

3. Welcome

Dr Levitt welcomed members to the meeting and declared the meeting open at 10.05 am. He acknowledged the traditional owners of the land upon which our shule stands and in which we conduct so much of the affairs of our congregation. He paid respects to the Whadjuk People of the Noongar Nation, to their Elders past and present, and to their ancient customs and traditions.

4. Conflicts of Interest

Dr Levitt confirmed that there had been no noted conflicts of interest by board members.

5. Confirmation of Minutes of 2023 Annual General Meeting

Dr Levitt proposed acceptance of the minutes of the Annual General Meeting held on Sunday, 27 August 2023. Proposed by Dr Hoffman OAM and seconded by Adam Levine and unanimously approved and adopted by the meeting.

6. 128th Annual Report - Elul 5784 & President's Report

Dr Levitt delivered the President's Report.

The last year has been a difficult one for World Jewry. Yet, in Perth and at PHC, we have continued to be our Jewish selves, to conduct our services, and maintain our customs and traditions. We remain committed to peaceful and harmonious coexistence and collaboration with wider Australian society and all of its diverse ethnic, cultural and religious threads. This is exemplified by Rabbi Lieberman and his children becoming naturalised Australian citizens recently as well as Rabbi's entry into the Australian Armed Forces as a chaplain.

The highlights of the last 12 months at PHC have been fourfold:

- The increasing role and leadership of our youth. There have been many contributors to this – and I thank them all - but I must point out Lindsey Manushewitz who, through her kindness and intellect, has greatly enhanced the youth programmes at PHC.

- We implemented a new membership profile in June, slashing the number of membership levels at PHC from 24 to eight. This was achieved through the efforts of Ariel Walters, Adam Levine, Alan Reubenson and Jian Gabriel and has been well received by our members.
- Our operational team continues to deliver a tremendous dividend to the congregation and, at times, to the wider Jewish Community. Jian Gabriel, Dianne Jawno and Nikki Ross make up a small but efficient and hard-working team that provides Rabbi and the Board with tremendous support.
- We are all conscious of our ongoing good fortune in terms of our Rabbi and Rebbetzin. It goes without saying that we have, in this respect, been lucky for decades and decades. I recognise Rabbi Dr Coleman's ongoing participation and Rabbi Freilich's preparedness to help out. But, right now, it is the Liebermans who are guiding us and inspiring us and it is worth pausing again, as we approach the Yamim Nora'im, to express our thanks to them as well as our gratitude that PHC continues to be blessed to have such capable, energetic, knowledgeable and agreeable spiritual leaders.

A few words about the year ahead.

We welcome Andrew Sharpe to the Board and wish him well in his new role. During the year that has just ended, Dr Paul Sander was co-opted to the Board, he sends his apologies for this meeting. It is positive that we have been able to attract fresh personnel to our Board and, with, them, new energy and new ideas. Ours is a capable board with a good balance of opinions and approaches and, yet, with clear alignment of purpose. I am confident that the new members will make a positive difference to the Board dynamic and am optimistic that the ideas emerging over the coming year will be ever clearer and cleverer.

Our biggest challenge remains the need to attract members in the 30-50 year age bracket. Without growth in this demographic, our dependence upon the RLH to balance our books will only increase. We continue to turn our minds and our efforts to this wicked problem. While doing so, however, we have no choice but to ensure that the RLH early learning centre is positioned to thrive. We will be building a new kitchen and an additional classroom starting early in 2025 and we have now begun the process of raising funds to achieve this.

Inevitably, we will need the generous support of our congregation to help cover some of the cost, but the fact that the project will increase pupil capacity at the Centre thereby increasing turnover reassures the Board that it can also contribute some of its own funds to the project without incurring long term risk for PHC.

We are grateful to our Honorary Architect, John Silbert, for his remarkable assistance yet again; and to PHC member Malcolm Lemer, our builder, for his professional services to our congregation. It is also important to acknowledge RLH Director Leonie Yates whose expertise in the early childhood education sector is unsurpassed.

Our Treasurer, Sharon Ben-Pelech, has been the hardest working Board member over the past years. We are appreciative of his efforts and expertise, which are reflected in the positive financial performance and reports.

Dr Levitt invited questions and comments on his presentation and the annual report. There being none, he proposed acceptance of the Annual Report for 2023.

Acceptance and approval of the 2023 – 2024 Annual Report was proposed by Mr Kevin Blitz and seconded by Mr Michael Wainstein.

7. Adoption of the Financial Report for the year ended 31 May 2024

Mr Ben-Pelech thanked the PHC board and members for the opportunity to serve as treasurer for the year ended 31 May 2024. He extended his appreciation to the Board members and past treasurers for their insight and advice and acknowledged the work done by Dianne Jawno, PHC bookkeeper and Jian Gabriel.

Key insights and analyses.

Overall Organisational Performance

The income for the organisation as a whole for 2024 was \$4,161,542 compared with \$3,765,057 last year. The total expenditure was \$3,882,604 resulting in a net profit / excess of \$188,861 compared with 2023's \$92,842 - a positive result overall.

Statement of Financial Position

Cash in the bank increased by \$209,000.

During the past year accounts were moved to CommBank and there is more than \$700,000 in interest-bearing fixed term accounts. Excess cash on hand in the bank also earns a lower rate of interest.

Under non-current liabilities, the provision for long-service leave payable has increased as we have a number of staff in the RLH and PHC who are due long-service leave. The provision for repairs and maintenance has also been increased by \$100,000 allowing for ongoing preventative maintenance and repairs as needed.

Overall, Total Equity increased by ~\$200,000 – a positive outcome.

Overview of Cost Centre Performance

The Bookshop showed an excess of \$31,223. Turnover for the year was \$23,000 higher than the previous year, as were the cost of sales. Increased sales are a direct result of the PHC admin staff's efforts with regard to stock purchases, merchandising, advertising and marketing – especially online sales and sales to non PHC members. We were negatively impacted by the US\$ and AU\$ exchange rate as well as the hugely inflated freight forwarding costs for the year. Overall positive performance as the Bookshop continues to provide the community with a responsive service, at affordable rates. Thank you to Jian Gabriel and Nikki Ross for their management of the bookshop.

KAWA produced a net loss or deficit of \$7,025 compared with \$10,664 in the previous year. This was mainly due to fewer licenses than previously, fewer formal functions and stringent terms by Coles which impacts cashflow. Thank you to Lenny Zeilinger for his efforts and results over the past year.

The Ruth Landau Harp Early Learning Centre (RLH) produced a positive result of \$375,764 in 2024, compared to \$389,869 in the year ended May 2023 – an outstanding result yet again. The excess is driven by strong occupancy rates due to positive reputation, word of mouth and marketing; and tightly managed expenditure. Mr Ben-Pelech acknowledged Leonie Yates, the RLH director's active management of the Centre as well as Michael Levitt and the Board Sub-Committee for their oversight and guidance that have helped to achieve this positive result. He reiterated the fact that the RLH is extremely important to the PHC and the community, and has our ongoing, focused attention.

The Shule's income increased by 9% compared to income in 2023. This is predominantly from membership dues, yearzeit and yizkor donations and other contributions towards functions and events. Costs increased by only 2% in comparison which was driven by increased costs associated with ongoing maintenance of the facility and grounds.

Mr Ben-Pelech said that he is pleased with the strong performance for 2024. He thanked auditor Martin Silver for his work on the report, the board and staff of the PHC who contributed to this positive outcome and made specific mention of the strong strategic leadership of Dr Levitt.

Dr Levitt mentioned that if Prof Gubbay was at the meeting, he would respond to the cash excess being in fixed-term accounts as he had raised the importance of protecting and nurturing cash surplus in the past.

Dr Levitt also commented that the Board is conscious that having a cash surplus is positive and allows for funds be directed to Shule programs as is relevant and effective.

Dr Levitt thanked Mr Ben-Pelech for his report and management of the financials and invited questions and / or comments. There being none, Mrs Mendelsohn proposed acceptance and approval of the financial reports. Mrs Rohald seconded it and it was so resolved.

8. Election of Office Bearers

Dr Levitt thanked and acknowledged the performance and excellent contribution of the board members over the past year.

Dr Levitt presented nominations for Executive positions:

President – Dr Michael Levitt AM

Vice-President – Mr Adam Levine

Treasurer – Mr Sharon Ben-Pelech

Secretary – Mr Michael Wainstein

Dr Levitt thanked each board member who had nominated.

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

Mrs Pnina Levine

Mrs Heidi Mendelsohn

Mr Alan Reubenson

Mrs Melissa Rohald

Dr Paul Sander

Mr Andrew Sharpe

Mr Ariel Walters

The nominations were unanimously approved and accepted.

Dr Levitt congratulated all board members on their election. He thanked those who had served previously for their time and active participation in meetings and contributions to the congregation in the past and wished them well for the coming year.

9. Appointment of Trustees

Dr Levitt acknowledged the PHC trustees. He thanked them for their advice, guidance and support over the past year.

Dr Levitt proposed the appointment of the following Trustees for a further term:

- Dr Norm Hoffman OAM
- Mr Albert Saddik
- Mr Michael Sebbag

The meeting unanimously approved the proposal.

10. Appointment of Honorary Solicitor

Dr Levitt extended his thanks to Mr Daniel Morris for his work as the Honorary Solicitor and as a previous board member. He made reference to a specific project that Mr Morris has provided legal counsel on and acknowledged his ongoing commitment and contribution to the Shule. Dr Levitt proposed the appointment of Mr Morris as the Honorary Solicitor for the coming year.

This was proposed by Mr Reubenson and seconded by Mr Wainstein.

11. Appointment of Honorary Architect

Dr Levitt noted that Mr John Silbert remains active in his service to the Congregation and has drafted new plans for ongoing development of the shule and facilities.

Dr Levitt proposed that Mr Silbert be reappointed as Honorary Architect. This was unanimously approved. Dr Levitt again thanked Mr Silbert for his ongoing, active commitment and contribution to the congregation over almost forty consecutive years.

12. Appointment of Auditor

Dr Levitt acknowledged Mr Martin Silver for conducting the audit of PHC for the year ended 31 May 2024. He proposed that Mr Silver again be contracted to conduct the audit for the coming year. This was unanimously approved.

13. General Business

Dr Levitt invited comments and questions from the meeting.

- Mr Henry Cohen asked if it is possible to cover the food (for hygienic reasons) until after the Rabbi has made kiddush so that people don't start eating until after the bracha.
Dr Levitt thanked Mr Cohen for his input and discussion ensued.
- Mr Andrew Sharpe made an observation that funding kiddushim is costly and commented that getting more sponsorship for kiddushim would be beneficial. Dr Levitt discussed the costs and noted that additional sponsorship of weekly kiddushim would be positive.
- Mr Levine proposed a vote of thanks to Dr Levitt for his excellent stewardship of the congregation and the many benefits of his active leadership and excellent strategic guidance. Dr Levitt said that it was both a pleasure and a privilege.

Dr Levitt invited further comments. He encouraged people to share feedback with him and the board at any time in the year.

There being no further comments or questions, the meeting closed at 10.27am.

The shofar was blown by Mr Meyer acknowledging that we are in the month of Elul.