



ARZA AUSTRALIA REPORT NOVEMBER 2021

The last two years over the Covid pandemic have been challenging and difficult for all Jewish organisations. We have all striven to ensure continued support and involvement in those organisations representing our core Progressive Jewish and Zionist beliefs and values.

I thank our community for the way in which it has demonstrated its unfailing belief in the values of equality, pluralism and Tikun Olam. For the support that has been shown to the Union for Progressive Judaism (UPJ) and the Australian Reform/Progressive Zionist Association (ARZA). We only maintain our strength through this level of support and involvement.

ARZA Australia was most successful last year in reaching its 2020 goals and building its membership to ensure the maintenance of the mandates it held for the World Zionist Congress. Unfortunately, the congress had to be held virtually. The Reform/Progressive movement in other parts of the world was not as successful in maintaining its mandates. This had a detrimental effect on positions the Progressive/Reform/Conservative Coalition was able to achieve in the World Zionist Organisations and institutions.

ARZA Australia has maintained a strong relationship with the world body ARZENU and its president Rabbi Lea Muhlstein through online board meetings and communications. We thank her and the ARZENU CEO Dekel Houmash.

During the year 2020-21 ARZA put a moratorium on the payment of ARZA membership fees in recognition of the financial burden of Covid and the need for ARZA to maintain its membership for the World Zionist Congress. **This year from the end of June 2021 ARZA has re-introduced membership fees in consultation with Australian Progressive congregations. We look forward to our balance sheet being reflective of this come 2022.**

The frequent level of communication to the Progressive movement has continued throughout the last two years with articles in relation to Israel and Progressive Judaism on a near weekly basis being sent to congregations through the UPJ News and Drash, emailed to the more than two and a half thousand ARZA members and posted on the ARZA Australia website and Facebook page.

The topics for communication have been many and varied. They include: the new Coalition Government in Israel and some of its achievements, issues of gender segregation in Israel, reform to Kashrut, the future of civil marriage in Israel, the phenomenon of Sinat Chinam – baseless hatred, the election of Rabbi Gilad Kariv to the Knesset, the work of IRAC in the

Israeli High Court, the Israeli budget, the adoption by the Australian government of the IHRA Working Definition of Antisemitism and many other interesting topics.

In closing I would like to bring attention to two projects ARZA Australia is looking to promote. The first is the participation of the Progressive Movement in the Israel Taglit Birthright program providing a ten-day educational tour of Israel for those 18 to 26 years of age. This program has been financially supported by Gandel Philanthropy, offering the program free of charge to participants. ARZA and the Progressive movement would have to be accepted as local organisers and find funding for that activity. The program had to be postponed because of Covid but hopes to resume in 2022.

The second program ARZA Australia is seeking to promote, is the twinning of Australian Synagogues with Israeli synagogues and the introduction of programs to better educate Australians about Israeli life. For example, the Beit Haam program which runs successfully in Canada.

Finally, I thank the ARZA Australia board: Sue Silberberg, Steve Denenberg, Tony Leverton, Alex Knopoff, Cassandra Barrett, Lior Kalisse, Rabbinic Adviser Rabbi Fred Morgan and Ex Officio members Sefi Shalam, Noa Abrahams, Michael Sacks and David Knoll. I also thank the UPJ board and the Assembly of Cantors and Rabbis for their ongoing support, advice, and encouragement.

A handwritten signature in black ink, reading "H. Shardey", is positioned above a thin vertical line that extends downwards.

Helen Shardey OAM
ARZA AUSTRALIA PRESIDENT
UPJ VICE PRESIDENT

HON. TREASURER'S REPORT 2020 – 2021

1. INTRODUCTION

This report covers the financial year 1 July 2020 to 30 June 2021.

2. BACKGROUND

ARZA Australia is a not-for-profit organisation, affiliated to the Union for Progressive Judaism (UPJ) and the Zionist Federation of Australia (ZFA), that works to represent and promote the views and values of Progressive/Reform Jewish Zionists who want to help ensure that Israel lives in peace and security and that it is the democratic and egalitarian society described in its Declaration of Independence.

ARZA undertakes to use its best endeavours for the realisation of a full and free religious life for all Jews in the State of Israel. ARZA also works to strengthen the Progressive Movement in Israel, Australia and worldwide.

ARZA continually looks at expanding our membership numbers within Australia and, through our world parent body ARZENU, promoting Progressive Jewish values and ideals at the international level with the World Zionist Organisation - founded by Theodore Herzl in Basle, Switzerland in 1897.

The 38th World Zionist Congress was held on Tuesday 20 to Thursday 22 October 2020. ARZA representatives participated in this via online links. Mazeltov to ARZA President Helen Shardey for appointment to the World Zionist Organisation's General Council as an ARZENU representative.

3. MEMBERSHIP

Membership of ARZA is open to any Jewish person who subscribes to the principles of Progressive Judaism. Membership may be gained in two ways: 1. direct application / renewal, and 2. application / renewal associated with annual congregational membership payments. The latter is our preferred approach. We are, of course, most appreciative of the continuing co-operation with synagogues who support us in this way.

Our membership number last year stands at 2,676 and is in the process of being updated.

4. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

Result:

The Statement of Financial Performance for the year ended 30 June 2021 shows a net surplus for the year of \$21,193. This compares with a net surplus of \$34,339 for the year to 30 June 2020.

This decrease came about because of an Executive decision in June 2020 to waive ARZA membership fees for the 2020/21 financial year. Residual membership fees of \$16,800 were received from congregations, compared with \$53,080 in 2019/20.

Our financial performance was underpinned by the receipt of unbudgeted income (ARZENU grants and ZFA election reimbursements) together with a decrease in expenditure.

Income:

Income for the year came primarily from ARZA membership fees collected on our behalf by congregations. The timing of this fee income reflects the differing financial years that congregations work to and their timetables for membership fee collection and passing on to ARZA.

ARZA also received income from Grants (\$10,132) and Other income (\$2,364).

- Grants received were from ARZENU (2 grants), being reimbursement of ARZA costs associated with reviewing processes and compiling the membership rolls in preparation for the WZO delegate elections.

- Other income represented the reimbursement of a part of ARZA's capitation levy charged by the Zionist Federation of Australia in preparation for a WZC delegate audit (which did not eventuate).

Expenditure:

Expenses for 2020/21 (\$8,159) reduced from the 2019/20 level (\$18,830).

In 2019/20, Affiliation Fees was our largest expense item was Affiliation Fees. This item reflected two expenses – affiliation to the Zionist Federation of Australia and payment of a capitation fee to the ZFA, covering the preparation, conduct and audit of organisations' membership rolls.

In 2020/21 we recorded just the affiliation fee to ZFA (\$605).

This year, our three largest expenses items were: website, accounting fees and advertising and marketing.

Website costs represented regular updating by our consultant, Uptime Computer Services, of the existing website and Facebook page (including posting articles and videos), together with associated expenses, membership list updates and mailouts.

Accounting fees represented our bookkeeper fee (Bookkeeping.com Pty Ltd), the Financial Statement audit fee, and financial system management fee (MYOB).

Advertising and marketing costs were for New Year greetings, with the UPJ, in the Australian Jewish News (\$528) and an advertisement in the SZC (South Australia) calendar (\$100).

Statement of Financial Position:

Our bank balance at 30 June 2021 was \$130,374 (30 June 2020 – \$110,631).

At the end of the financial year there was a Current Liability of \$308. This represented an accrual for an invoice from Uptime Computers, the company that handles our website and related updates.

5. CONCLUSION

We have again been most fortunate to obtain the services of Janet Henrie, Immediate Past President of Adelaide's Beit Shalom Synagogue, as financial assessor, and Debra Arnold CPA RCA (Director, Third Sector Management Solutions) as independent auditor of our accounts for this financial year. I am deeply indebted to both for their professionalism, patience and persistence in ensuring our financial activity is correctly reported. It is of significant help to us. Debra's report, together with the Statement of Financial Performance, is attached to these documents.

I take this opportunity to record my sincere thanks and appreciation to them for their technical support and sound advice. I am delighted to report that Debra Arnold is agreeable to being appointed ARZA Auditor, and Janet Henrie financial assessor for the financial year 2020/21.

Our accounts have been soundly managed over many years by Fran Freiman, Bookkeeping.com Pty Ltd, in Sydney. I am deeply grateful for her continued professional assistance.

And finally, I take this opportunity to express my thanks to our President Helen Shardey and to all my fellow Board members for their support, advice and guidance.



Tony Leverton
Hon. Treasurer
November 2021



ARZA AUSTRALIA INC
STATEMENT OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2021

	2021 A\$	2020 A\$
INCOME		
Affiliation Fees	16,800	53,080
ARZENU Reimbursements	10,132	
Other Income	2,364	-
Interest	56	90
TOTAL INCOME	29,352	53,169
EXPENDITURES		
Accounting Fees	1,161	550
Administration	-	182
Advertising & Marketing	628	4,382
Affiliation Fees	605	2,363
Bank Fees	180	199
Consumer Affairs Fee	59	59
Office Costs	-	165
Travel & Conferences	-	626
Wages and Oncosts	-	2,252
Website	5,526	4,751
ZFA / WZC Capitation Fee	-	3,300
TOTAL EXPENDITURES	8,159	18,830
NET SURPLUS(DEFICIT)	21,193	34,339

ACCUMULATED FUNDS

	A\$	A\$
Accumulated Income at beginning of year	108,873	74534
Accumulated Income at end of Year	130,066	108,873
CLOSING CASH AT BANK	130,374	110,631
less Accrued Expenses	308	1,758
TOTAL NET ASSETS	130,066	108,873

INDEPENDENT AUDITOR'S REPORT

To the members of ARZA Australia Inc

I have audited the accompanying statement of income and expenditures of ARZA Australia Inc for the financial year ended 30 June 2021.

Responsibility for the Financial Report

The management committee are responsible for the preparation and presentation of this statement. This responsibility includes establishing and maintaining internal controls relevant to the preparation and presentation of the statement 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

My responsibility is to express an opinion on the statement based on our audit. I have conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

Qualification

As the evidence available to me regarding income and expenditure was limited, my audit procedures with respect to cash receipts and disbursements had to be restricted to the amounts recorded in the bank account records. I therefore am unable to express an opinion on whether the recorded income and expenditure of ARZA Australia Inc is complete.

Opinion

In my opinion, the statement of income and expenditures of ARZA Australia Inc referred to above, presents fairly, in all material respects the income and expenditures of ARZA Australia Inc for the financial year ended 30 June 2021.



Debra Arnold CPA
Director
Registered Company Auditor # 45005

Date: 20 October 2021