

Governing Policies



Board of Trustees
The Unitarian Church of All Souls
New York, New York
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Introduction to All Souls Board of Trustees Governance Policies

The Board of Trustees of The Unitarian Church of All Souls has adopted a framework of roles and responsibilities that outlines accountability within the church. Under this governance, the Board holds itself accountable to the members, children, and youth of the congregation; articulates the values, mission, ends and goals on behalf of the congregation; delegates certain responsibilities to the senior minister to lead the congregation and staff toward achieving our ends and goals; holds the senior minister accountable for making progress to advance our ends and goals; and explicitly monitors the church's progress in fulfilling its purpose. The board's role is oversight of the mission and approval of and overseeing the ends and the finances, and the senior minister's role is to lead the congregation and staff in achieving the ends (the means).

This document contains the governing policies of the Board of Trustees. Governing policies fall into four categories:

1. **Ends or Purpose** policies outline the work of our church – the differences we intend to make in the world.
2. **Strategic Imperatives** outline the objectives we must accomplish to achieve a thriving and sustainable All Souls congregation over a set period of time.
3. **Governance Process** policies outline the Board's own values and internal work process.
4. **Board - Senior Minister Relationship** policies clarify the Board's delegation to the senior minister of the means to achieve the ends.
5. **Senior Minister Limitations** policies proscribe specific actions and thereby grant freedom and latitude to pursue the ends in all ways that are not proscribed. These policies provide the framework for the board to monitor progress toward achieving the ends.

Appendix 1 contains links to the **New York State mandated policies** adopted and approved by the Board. **Appendix 2** contains the Board's prescriptive policies. **Appendix 3** contains the Board-appointed committee charters.

All other church policies are operating policies, which are created and managed by the staff. Operating policies can be found on the All Souls website and may be obtained from the staff.

This version of board policies supersedes all previous versions of board policies and any previous board restatements regarding the management of the business and property of the society.

Policy 1: Ends or Purpose

Introduction:

The Board has the fiduciary responsibility for the financial and non-financial assets of All Souls Church. The most important non-financial asset of the church is our mission – our purpose and work. Thus, the Board must ensure that the church’s resources are properly aligned with our mission and will evaluate the senior ministers on this alignment. The first step is for the Board to articulate the congregation’s values (the core principles we will carry forward in everything we do), the mission (the broad ways the congregation will express these values), the ends (refinements of the mission as to the specific benefits the church will create in the world), and our goals to achieve a thriving and sustainable All Souls congregation.

The Board articulates the values, mission, ends and goals in dialogue with and on behalf of the congregation. In the fall of 2015, the Board conducted an appreciative inquiry (Vision 2020), asking the congregation: *What possibilities can we create together here at All Souls for transforming ourselves, our congregation, our neighborhood, and our world?* Based on the congregational input from Vision 2020, the trustees articulated our values, mission, and ends. After the trustees reviewed the work with the congregation, the trustees revised and approved the values, mission, and ends in September 2016.

The work of the Board includes regular linkage to the congregation to whom the Board holds itself accountable. The Board must ensure that the work of the church continues to be aligned with the congregation. Thus regular dialogue with and feedback from our congregation is a crucial part of the Board’s work.

Policy 1.1: Mission

All Souls is an open and welcoming religious community that nurtures possibilities and builds connections to forge redemptive change in ourselves, our city, and our world.

Approved September 18, 2016

Policy 1.2: Ends

Within Ourselves as Individuals

Participants find sanctuary and religious challenges to move toward spiritual maturity. We:

- Connect to the transcendent through worship and music that enriches and challenges.
- Open ourselves to receive and offer compassionate spiritual care.
- Discover and deepen our personal sense of spiritual calling.
- Articulate a compelling vision of our Unitarian Universalist identity.
- Pursue lives of meaning and purpose.

Among the People of All Souls

We connect to one another with love and kindness. We:

- Welcome and include all who come into contact with the church community who wish to work in love and kindness and within our UUA values.
- Find new possibilities in one another as we connect across differences and generations.
- Embrace religious education that strengthens the Unitarian Universalist identity of our children, youth, and adults of all ages.
- Maintain an attractive, accessible, fully-utilized facility appropriate for our needs.
- Generously support All Souls with our treasure, talent, and time.

Beyond All Souls

We strive to create the world that ought to be. We:

- Gather people with diverse perspectives to engage issues that are challenging and difficult.
- Demonstrate the vitality of faith in our lives.
- Promote and develop Unitarian Universalism in our city, the nation, and the world.
- Serve our neighbors and our broader community.
- Collaborate with partners to create a more just and compassionate world.

Approved September 18, 2016

Policy 1.3: Strategic Imperatives

- **Transition our Ministry** by securing either a Developmental Minister (hired by the Board) or a Settled Minister (voted upon by the Congregation) by 2027.
- **Update our Bylaws and Governance Model** by aligning our Bylaws with how All Souls must operate, and to align to NY State laws; and aligning our organization model, committees, and governing policies by 2027.
- **Improve our Financial Position** by increasing our revenue through Annual Giving programs and increasing our Capital Reserves through limited withdrawals.
- **Complete our Capital Campaign and Urgent Renovations** by successfully achieving our fund-raising goals and completing repairs to comply with safety and NY State codes.
- **Build our Sense of Community** by growing worship service attendance, increasing community activity and outreach.

- **Grow our Membership and Religious Education** by increasing All Souls awareness, attracting more members and households.
- Approved April 27th, 2025

Input provided By Congregation and Approved by All Souls Board of Trustees, Ministers and Staff 9/25/22

Policy 1.4: Values

All Souls Church strives to embody the following values in all its work:

- · Possibility
- · Connection
- · Transformation

Approved September 18, 2016

Policy 1.5: Moral Accountability and Responsibility

As elected representatives of the members of the congregation, the Board is morally accountable to:

- · The members of the congregation
- · The children and youth of All Souls Church
- · The past members of the congregation
- · The future members of the congregation

The Board is morally responsible to:

- · The staff of All Souls Church
- - The Congregation
- · The intended beneficiaries of the ends

Approved January 8, 2017

2. Governance Process

Introduction: Governance Process policies describe the Board's values, work, and internal processes.

Policy 2: Governance Process: The Board is responsible to the congregation to ensure that All Souls:

- Upholds its values, furthers its mission, and ensures its vitality while maintaining an efficient and effective use of resources.
- Operates legally, ethically, and responsibly.

Approved January 8, 2017

Policy 2.1: Governing Style: The Board will govern as a body lawfully and ethically, with an emphasis on strategic vision. Accordingly:

2.1.1 The Board will cultivate a sense of group responsibility and cohesiveness. The Board will initiate governing policy and will use the expertise of individual members to enhance the effectiveness of the Board as a body.

2.1.2 The Board will govern through written policies reflecting the congregation's values and perspectives. The board's focus will be on the desired ends, rather than the administrative or programmatic means of attaining those ends.

2.1.3 The Board will strive to govern with excellence which includes discipline in matters such as attendance, preparation, policy-making principles, respect of roles, and ensuring continuance of governance capability. Continued Board development will include orientation of new trustees in the Board's governance process and periodic Board discussion of process improvements. The Board will observe policies in force, but may modify its policies as appropriate to ensure that the best interests of the Congregation are always met.

Approved January 8, 2017

Policy 2.2: Board Job Contributions: The Board is elected to represent the congregation as a whole and maintain dialogue with the congregation to create long-term visioning, write and review governing policies, and monitor organizational performance, without violating church bylaws or applicable law.

The Board will facilitate the link between the senior minister and the congregation. Informed through systematic, intentional conversation with the congregation as a whole, the Board will operate consistently with policies that realistically address at the broadest levels each category of organizational decision:

1. **Ends:** Identify organizational products, effects, benefits, recipients, and their relative cost.

2. **Strategic Imperatives:** Achieve strategic imperatives and associated outcomes critical for the sustainability of organization
3. **Governance Process:** Specification of how the Board conceives, carries out, and monitors its own tasks.
4. **Board - Senior Minister Relationship:** Define how authority is delegated, who is accountable, and how performance is monitored.
5. **Senior Minister Limitations:** Define the legal and ethical boundaries within which activity and decisions must take place.

The Board will ensure organizational performance in compliance with the ends policy and the senior minister limitations policy.

Approved January 8, 2017

Policy 2.3: Agenda Planning and Board Meetings: The Board will maintain an annual calendar, will follow a meeting agenda to advance and fulfill the work of the Board, and will conduct meetings in as open a manner as possible.

2.3.1 Annual Calendar: The Board will maintain an annual calendar that re-explores ends policies with congregants in regular dialogue, that systematically monitors and reviews Board policies as per the monitoring calendar, and that provides educational opportunities to enhance the Board's performance.

2.3.2 Meeting Agendas: Advance preparation for Board meetings is essential. A trustee may submit a request for an agenda item to the executive committee (defined in Policy 2.4.3) no later than seven days before the Board meeting. The executive committee is responsible for planning and distributing the Board meeting agenda no later than two days prior to the meeting. If necessary, items not on the agenda may be discussed in executive session.

2.3.3 Board Meetings: The Board endeavors to make its deliberations transparent to the congregation. The Board conducts business and holds votes on motions, as often as possible, in public meetings.

2.3.3.1 Executive Session: Consistent with the Unitarian Universalist Association's guidelines, executive session is confined to the elected trustees. The Board may invite guests to assist on specific topics. Appropriate topics for executive session include personnel matters, discussion of specific individuals including committee appointments, legal discussion and advice, contracts and negotiations with outside parties and vendors, and especially difficult congregational issues. Motions and votes are taken out of executive session and are recorded in the minutes. The discussion in executive session may be recorded if a majority of the Board so determines.

Approved January 8, 2017. Amended October 16, 2018

Policy 2.4: Officers' Roles: The purpose of officer roles is to ensure the Board's efficiency and effectiveness.

2.4.1 Board President – The Board president is responsible for ensuring that the Board's processes are efficient and effective, comply with the bylaws' requirements, and are consistent with the Board's policies, including the mission and ends of the church. The president's responsibilities include:

2.4.1.1 Chairing meetings of the Board:

2.4.1.1.1 Meeting discussion content will be only those issues that, according to Board policy, clearly belong to the Board.

2.4.1.1.2 Deliberation will be timely, open, orderly, and thorough.

2.4.1.1.3 Information and deliberation that is relevant neither to Board decisions nor monitoring performance will be avoided or minimized, and always noted as such.

2.4.1.2 Articulating the Board's positions to members of the church or outside parties. The president may delegate this authority, but remains accountable for its use.

The president, as an individual, has no authority to make decisions about policies created by the Board within the ends policy and the senior minister limitations policy. Therefore, the president has no individual authority to supervise or direct the senior minister.

2.4.2 First and Second Vice Presidents – The first and second vice presidents, respectively, will assume the role of the president in the event the president is unavailable or must recuse himself or herself from Board deliberations.

2.4.3 Executive Committee (or Standing Committee in the bylaws) – The executive committee consists of the president and two members of the Board, who will be the two vice presidents, unless the Board selects other members to serve with the president. Under the bylaws, the executive committee makes decisions on behalf of the Board in situations where a meeting of the full Board is not practicable; such instances will be very rare. As per Policy 2.3.2, the executive committee plans the agenda of Board meetings, and as per Policy 2.7.1, the executive committee initiates the process of Board response to inquiries and complaints.

2.4.4 Clerk – In addition to the responsibilities specifically assigned under the bylaws, the clerk will provide assistance and advice to the Board and perform such service to the Board and congregation as the Board will request.

2.4.5 Secretary and Assistant Secretaries – In addition to the responsibilities specifically assigned under the bylaws, the secretary, with assistance from the assistant secretaries, if any, is responsible for ensuring minutes of the Board’s meetings are timely recorded, accurate, and promptly available to members of the church. The Secretary will also be responsible for assembling and distributing the Board meeting packages in preparation of monthly Board meetings.

2.4.6 Treasurer – In addition to the responsibilities specifically assigned under the bylaws, the duties of the treasurer are subject to the discretion of the Board in consultation with the senior minister and the director of finance and administration.

Approved January 8, 2017. December 15, 2019

Policy 2.5: Trustees’ Code of Conduct: Service on the Board is a spiritual practice and trustees commit to serve together in a covenantal relationship. This commitment includes ethical, businesslike, and lawful conduct, the proper use of authority, appropriate decorum, and a spiritual mindset when acting as Board members. Accordingly:

2.5.1 Trustees must be loyal to the interests of the congregation as a whole. When acting in the role of an All Souls trustee, this loyalty should supersede all other loyalties in order to avoid conflicts of interest.

2.5.1.1 Trustees will disclose their interests in or involvement with other organizations, vendors, or any other associations that might produce a conflict of interest or the appearance of a conflict of interest. (Refer to Conflict of Interest Policy in the Appendix.)

In the event of a conflict of interest, the individual will be recused. In the event of perceived conflict of interest, the Board will decide whether or not the conflicted trustee will participate in discussions, deliberations, or decisions about the related matter.

2.5.2 Trustees may not attempt to exercise individual authority over the church.

2.5.2.1 Trustees will not express individual judgments of the senior minister’s or staff’s performance, except for participation in board deliberation about whether the senior minister has achieved any reasonable interpretation of board policy.

2.5.2.2 Trustees’ interaction with the senior minister or with the staff must recognize the lack of authority vested in individual trustees, except when explicitly authorized by the Board.

2.5.2.3 Trustees’ interaction with the public, press, or other entities must recognize the same limitation and the lack of authority of any trustee except the president to speak for the Board, except to repeat explicitly-stated Board decisions.

2.5.2.4 Trustees will not work with individuals or groups within the congregation in order to undermine Board decisions.

2.5.3 Trustees will respect the confidentiality appropriate to issues of a sensitive nature. Trustees must maintain confidentiality on all confidential Board oral or written communications, in addition to executive session.

2.5.3.1 All deliberations in executive session are confidential, unless expressly noted otherwise.

2.5.4 Trustees will support the legitimacy and authority of the final determination of the Board on any matter, irrespective of the trustee's personal position on the issue.

2.5.5 Trustees are encouraged to continually self-monitor their individual performance as trustees in light of policies, the qualifications listed in the current trustee position description, and any other current Board evaluation tools.

Approved January 8, 2017

2.5.6 In the event that a complaint is made of a Board member deemed to have violated any of the Board of Trustee's Code of Conduct policies and/or the Board Covenant as described in the Governing Policies Document, the Board, if it deems the complaint valid, by majority vote, may vote to discipline the violating Board member with a censure that will be documented in the Board minutes, and/or removal of the Board member from any participating committees, and/or exclusion from confidential Board discussions.

Approved June 13th, 2024

Policy 2.6: Committee Principles: The Board may establish committees, which may or may not include trustees, to help carry out its responsibilities. Such committees will be used only as necessary and will not interfere with the Board's ability to speak with one voice. Board-established committees are expected to collaborate with the ministers, the staff, and members of the congregation and shall not speak on behalf of the Board without prior Board authorization. Every such committee will receive a charge from the Board that clearly states the committee's responsibilities, authority, and time limitations. Please refer to committee charters in Appendix TBD.

2.6.1 Board committees exist to help the Board do its job. Committees generally will assist the Board by preparing policy alternatives and implications for the Board to consider, rather than make decisions. The board will not create committees to advise or oversee the senior minister or the staff.

2.6.2 Board committees will not speak for the Board except when formally given such authority, and then only for specific and time-limited purposes.

2.6.3 Trustees who participate on Board committees will be proactive in providing the Board with oral or written reports (as appropriate) regarding information, developments, or considerations that are germane to the Board's work.

2.6.4 This policy applies to any committee, task force, group formed by Board action, but does not apply to committees established by the senior minister or the staff.

2.6.5 The Employee Handbook must be aligned to this Board Governing Policies document. The Board Policies Governing document supersedes the Employee Handbook.

Approved January 8, 2017. Amended November 3, 2019.

Policy 2.7: Inquiries and Complaints: The Board of trustees is responsible for the church's mission, governing policy, long-term goals, and oversight; and the senior minister is responsible for the church's ministry, programming, operations, end statements, and goals. Members of the congregation and staff should direct inquiries and complaints to the responsible party, who will address the issue in good faith. The Board addresses solely those issues that relate to the Board's responsibilities and performance and to actual or potential Board policies, and the Board refers all other matters to the appropriate parties. Board-related inquiries and complaints from members of the congregation and staff will be addressed and responded to in an expeditious manner.

2.7.1 [See the diagram of the complaint procedure process that follows.] When a trustee receives a complaint, the trustee first determines the type of complaint in order to make the appropriate referral. The trustee will inform the complainant about the full complaint process at the outset of the complaint. The trustee will inform the complainant that the church will adjudicate complaints in good faith without retaliation and that the church has a limited ability to adjudicate anonymous complaints

2.7.1.1 **Whistleblower complaints:** Whistleblower complaints are complaints that involve potentially illegal or unethical activity. Whistleblower complaints are covered by the church Whistleblower Policy found on the church website, **not** by Policy 2.7. A trustee receiving a whistleblower complaint will refer to the Whistleblower Policy. If the trustee is uncertain whether or not the complaint is a whistleblower complaint, the trustee will confer with the Board's executive committee.

2.7.1.2 **Board policy complaints:** Board policy complaints¹ are complaints where the Board's Governing Policies (not covered by

¹ In determining whether or not a complaint is a violation of Board policy, trustees should distinguish between a condition that the senior minister needs to resolve versus an unacceptable condition that the senior minister has

the Whistleblower Policy) may have been violated, or where a new or amended policy is needed, or when the trustee is uncertain. The trustee will request that the complainant put the complaint in writing. The trustee will promptly give the written complaint to the Board's executive committee.

2.7.1.3 Congregant-to-staff complaints: Congregant-to-staff complaints are complaints by members of the congregation about All Souls' ministry, programming, operations, or staff (that are not violations of the Whistleblower Policy or Board policy). [See footnote 1.] The trustee will refer the complainant to the Staff Grievance Policy found on the website and will suggest that the complainant attempt to resolve the complaint directly with the appropriate parties. The trustee will explain that the matter is not a Board concern.

- If the complainant is satisfied with the response, the trustee will dismiss the matter as a Board concern.
- If the complainant is not satisfied with the response, the trustee will request the complainant put the complaint in writing and will promptly give the written complaint to the Board's executive committee.

2.7.1.4 Staff-to-staff complaints: Staff-to-staff complaints are complaints by church employees about All Souls' ministry, programming, operations, or other staff members (that are not violations of the Whistleblower Policy or Board policy). [See footnote 1.] The trustee will refer the complainant to the church Employee Handbook and will suggest that the complainant speak to the appropriate supervisory personnel. The trustee will explain that the matter is not a Board concern.

- If the complainant is satisfied with the response, the trustee will dismiss the matter as a Board concern.
- If the complainant is not satisfied with the response, the trustee will request the complainant put the complaint in writing and will promptly give the written complaint to the Board's executive committee.

2.7.2 When executive committee receives a written complaint, it will decide whether full Board action is required and if the matter is urgent.

allowed to persist once it had been brought to the senior minister's attention. For example, a member's complaint about treatment by a staff member should be referred to the senior minister. A member's complaint that the senior minister allowed unacceptable treatment to persist once it had been brought to the senior minister's attention is a violation of Board policy and should be directed to the Board.

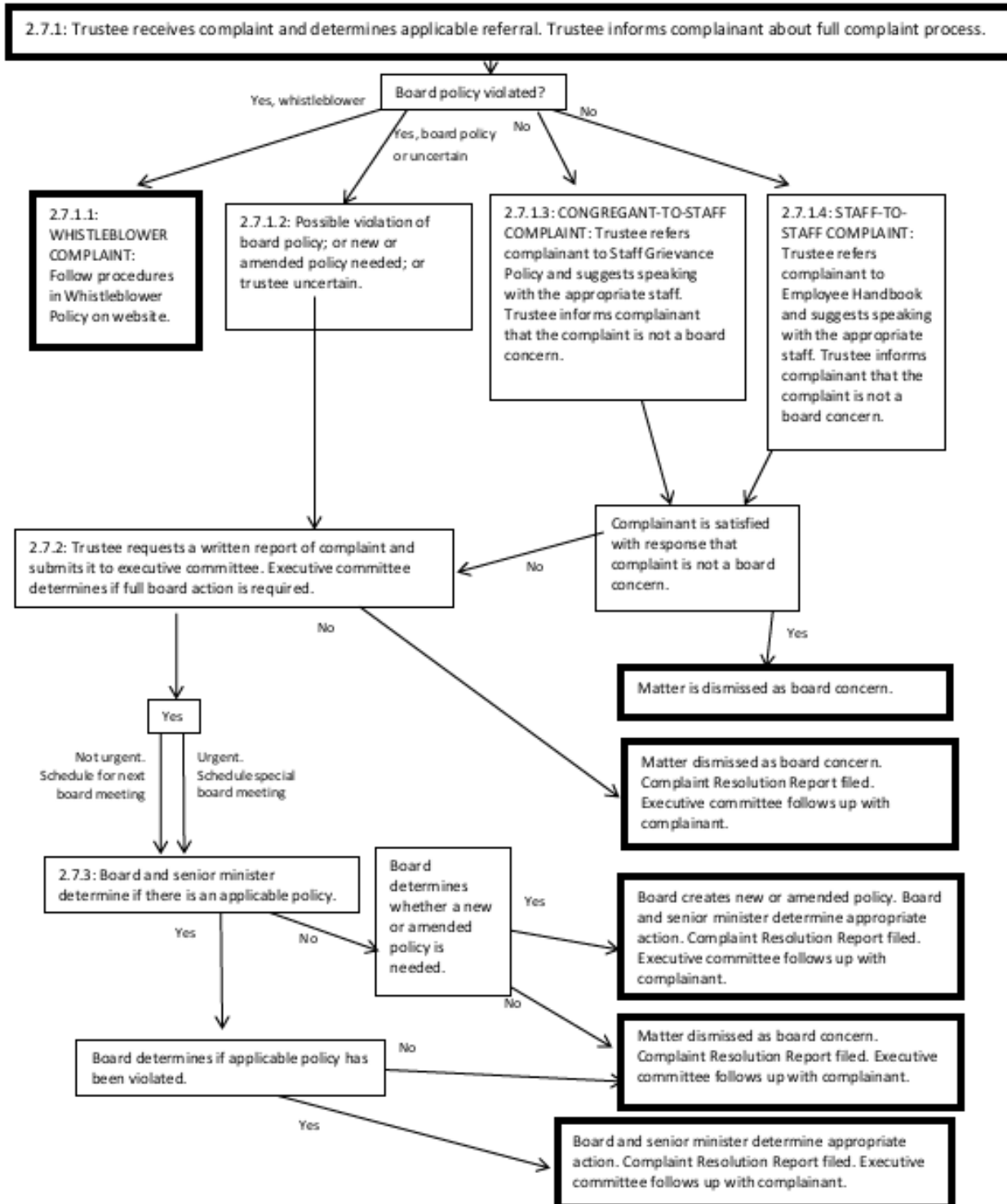
- If the executive committee decides that full Board action is required and that the matter is urgent, the Board chair will promptly call a special meeting of the Board. The Board chair will promptly inform the senior minister about the complaint.
- If the executive committee decides full Board action is required but that the matter is not urgent, the Board chair will place the item on the next meeting agenda. The Board chair will promptly inform the senior minister about the complaint.
- If the executive committee decides full Board action is not required, the matter is dismissed as a Board concern. A Complaint Resolution Report is drafted by the trustee who registered the complaint, edited by the executive committee, distributed to the Board and senior minister, and filed with the Audit Committee chair. The executive committee follows up promptly with the complainant.

2.7.3 If the matter comes before the full Board, the Board will determine if there is applicable policy or if a new or amended policy may be needed.

- If there is an applicable Board policy, the Board and the senior minister will determine the action to be taken regarding the complaint. A Complaint Resolution Report is drafted by the trustee who registered the complaint, edited by the executive committee, distributed to the Board and senior minister, and filed with the Audit Committee chair. The executive committee will follow up promptly with the complainant.
- If the Board determines that a new or amended policy is needed, the Board will create a new policy or amend an existing policy that makes the complaint explicitly unacceptable in the future. The Board and senior minister will determine the action to be taken regarding the complaint. A Complaint Resolution Report is drafted by the trustee who received the complaint, edited by the executive committee, distributed to the Board and senior minister, and filed with the Audit Committee chair. The executive committee will follow up promptly with the complainant.
- If the Board decides a current Board policy has not been violated and that a new or amended policy is not needed, the matter is dismissed as a Board concern. A Complaint Resolution Report is drafted by the trustee who registered the complaint, edited by the executive committee, distributed to the Board and senior minister, and filed with the Audit Committee chair. The executive committee will follow up promptly with the complainant.

Policy 2.7: Complaint Procedure

Approved January 8, 2017. Amended October 14, 2018



3. Board - Senior Minister Relationship

Introduction: Board - Senior Minister Relationship policies describe the Board's collaboration with and delegation of managerial responsibility to the senior minister. The Board holds the senior minister accountable for advancing the mission, ends, and goals of the church within specific limitations. The Board will annually receive from the senior minister written plans to advance the ends and goals. The Board will monitor the senior minister's progress toward advancing the ends and goals and complying with the limitations as part of the Board's oversight process.

Policy 3: Board - Senior Minister Relationship: A clear distinction between the Board's function and the senior minister's function is essential for effective governance of the church. This distinction clarifies who makes decisions, leads to transparency in decision-making, and builds trust among members and between members and staff. Thus, the Board delegates solely to the senior minister the authority for the church's operations and the duties and conduct of paid staff and volunteers. The senior minister, as the chief executive officer of the church, will demonstrate leadership that is nurturing, responsive, visionary, and empowering. The Board will hold the senior minister accountable for the advancement of the ends and goals.

Approved January 8, 2017

Policy 3.1: Unity of Control: Only decisions of the Board acting as a body and stated in officially passed motions are binding on the senior minister. Accordingly:

3.1.1 Decisions or instructions of individual trustees, officers, or committees are not binding on the senior minister except in rare instances when the Board has specifically authorized such exercise of authority.

3.1.2 In the case of trustees or committees requesting information or assistance without Board authorization, the senior minister will caucus with the Board if (s)he determines that such requests require, in the senior minister's opinion, a material amount of staff time or funds or are disruptive.

Approved January 8, 2017

Policy 3.2: Delegation to the Senior Minister: The Board will work with the senior minister through written policies that prescribe the organizational ends and goals to be achieved and actions to be avoided, allowing the senior minister to use any reasonable interpretation of these policies, including the engaging, discharging, and setting the compensation and benefits of the employees of the church (other than an associate minister) within these policies.

3.2.1 The Board may develop ends policies and goals instructing the senior minister to achieve certain results, for certain recipients, within the budget. These policies should be developed systematically from the broadest, most general level to more defined levels. All issues that are not ends issues as defined here are means issues.

3.2.2 The Board may develop senior minister limitations policies that limit the latitude the senior minister may exercise in choosing the organizational ends or goals. These limitations policies should describe those practices, activities, decisions, and circumstances that would be unacceptable to the Board even if they would be effective. These policies will be developed systematically from the broadest, most general level to more defined levels.

3.2.3 As long as the senior minister uses any reasonable interpretation of the ends policy and the senior minister limitations policy, the senior minister is authorized to establish any further policies, make any decisions, take any actions, establish any practices, and develop any activities.

Approved January 8, 2017

3.2.4 Accountability of the Senior Minister: The Board holds the senior minister accountable for organizational operations, achievement of ends and goals, and conduct. All authority and accountability of paid staff and volunteers is considered by the board to be the authority and accountability of the senior minister. Accordingly: The Board will refrain from giving instructions to persons who report directly or in directly to the senior minister .

The board will refrain from evaluating, either formally or informally, any staff other than the senior minister.

Approved January 8, 2017

Policy 3.3: Monitoring Senior Minister Performance: The Board is responsible for monitoring of the senior minister's job performance and will exercise such authority with respect and transparency. The Board will review at least annually the senior minister's performance as measured by the organization's end statements and goals. The senior minister will submit a quarterly report to the Board on the performance outcomes against ends and goals.

Approved January 8, 2017

Policy 3.4: Disciplinary Policy: As part of the Board's responsibility to ensure appropriate organizational performance (Policy 2.2 - Board Job Contributions), the Board will ensure appropriate disciplinary action is undertaken when a Board policy is violated. Accordingly:

3.4.1 The senior minister is responsible for disciplining all other staff members.

3.4.2 In regard to possible discipline of the senior minister, the Board's operating assumption will be that good faith decisions of the senior minister deserve the Board's respect and consideration. The Board will pursue the following process if it determines that the senior minister has violated a Board policy. If the Board determines that the violation is egregious, an alternative process will be designed, commensurate with the severity of the violation.

3.4.2.1 After consultation with the full Board, the Board president will discuss the violation or improper conduct with the senior minister to find a way to resolve the problem. If asked by the Board, the senior minister will submit to the Board a written plan to remediate the violated policy and present the plan for approval at the next Board meeting.

3.4.2.2 If, after a specified time, the consultation or/and the remediation plan do not resolve the problem, the Board may give a written warning to the senior minister. The written warning should outline the problem, suggest expected courses of corrective action, and advise of possible consequences.

3.4.2.3 If the problem is not resolved by the written warning, the Board may take further action it deems appropriate, including but not limited to, recommending to the congregation to vote to dissolve the called relationship of the senior minister.

Approved January 8, 2017

Policy 3.5: Senior Minister Compensation: All Souls Church is committed to offering fair and competitive compensation to its senior minister, based on applicable regional and national salary and benefit information. Accordingly:

3.5.1 Senior minister total compensation consists of salary, benefits, and housing allowance, as outlined in the Letters of Agreement.

3.5.2 The Board will annually review the senior minister's total compensation and consider cost of living adjustments and merit increases relative to current financial conditions.

3.5.3 The Board will maintain records of senior minister compensation adjustments.

3.5.4 The senior minister's recommendation about the compensation of other called ministers will be subject to approval by the Board and final approval by the congregation. Compensation for all other staff will be set by the senior minister, after consultation with and approval by the board Personnel Committee.

Approved January 8, 2017. Amended December 15, 2019

4. Senior Minister Limitations

Introduction:

Senior Minister Limitations policies describe what the senior minister may not do to advance All Souls' mission, ends and goals. The Board proscribes inappropriate, unsuitable, and unlawful actions, rather than prescribes allowable actions. Limitation (proscription) gives the senior minister, and by extension the congregation, the greatest degree of freedom in advancing the mission, ends, and goals of the church. Anything that is not specifically prohibited is allowed in this system. The Board monitors compliance with the limitations as part of the process to hold the senior minister accountable for advancing the mission, ends, and goals of the church. The Board will receive regular reports about compliance with the limitations.

Limitations policies are the key means by which the Board ensures that the church's finances are prudently managed. The senior minister may not fail to submit financial plans, may not fail to submit answers to Board requests, may not expose the church to financial jeopardy, and may not fail to submit compliance reports.

Policy 4: Senior Minister Limitations: The senior minister will not cause or allow any organizational practice, activity, decision, or circumstance that is unlawful, irresponsible, in violation of commonly-accepted business practices and professional ethics, or inconsistent with All Souls' core values and mission or with the Unitarian Universalist principles.

Approved January 8, 2017

Note: Prescriptive policies relating to the senior minister are in Appendix 2. The Charge to the Personnel Advisory Committee, described in Appendix 3, clarifies the Board's role in hiring, termination, salaries, benefits, and severance. The Senior Minister Expenses Policy, in Appendix 2, outlines procedures and limits regarding the senior minister's expenses.

Policy 4.1: Treatment of Members, Visitors, and Friends: With respect to interactions with and among members, friends, and visitors, the senior minister will not cause or allow conditions that are unsafe, unjust, disrespectful, prejudiced, discriminatory, unnecessarily intrusive, or that fail to provide the appropriate confidentiality or privacy. Accordingly, the senior minister will not:

- 4.1.1 Elicit information for which there is no clear necessity.
- 4.1.2 Use methods of collecting, reviewing, transmitting, or storing congregant information that fail to protect against improper access to the material.
- 4.1.3 Fail to operate facilities with appropriate accessibility and privacy.
- 4.1.4 Fail to establish, publicize, and follow written policies for processing congregant grievances and suggestions.
- 4.1.5 Fail to provide and maintain mechanisms for communication of congregational activities, actions, and information to congregants.

Approved January 8, 2017

Policy 4.2: Staff/Volunteer Treatment: With respect to the treatment of paid staff and volunteers, the senior minister may not cause or allow conditions that are unsafe, disrespectful, or unprofessional. The senior minister also may not cause or allow jeopardy to the fiscal integrity or the public image of All Souls Church. Accordingly, the senior minister will not:

4.2.1 Discriminate (as defined by city, state, and federal laws) among existing or potential individuals on a basis other than individual performance, qualifications, or job-related criteria.

4.2.2 Fail to make available to the staff a written copy of the personnel policies that comply with all laws, protect the church's "at will" employment status, and inform the staff that employment is neither permanent nor guaranteed.

4.2.3 Fail to provide annual staff evaluations and provide for effective handling of grievances, conflicts, and disciplinary action.

4.2.4 Allow harassment, preferential treatment, or other wrongful conditions.

Approved January 8, 2017

Policy 4.3: Emergency Senior Minister Succession: In order to protect the church and Board from sudden loss of executive leadership, the senior minister must not fail to designate at least one other executive familiar with Board and executive issues and processes to assume the senior minister's executive responsibilities.

Approved January 8, 2017

Policy 4.4: Compensation and Benefits: The senior minister will not set employment terms, compensation, and benefits to employees, consultants, and contract workers without balancing principles of fair compensation with the financial means of the congregation.

The senior minister will not:

4.4.1 Promise or imply permanent or guaranteed employment.

4.4.2 Establish current compensation and benefits that:

4.4.2.1 Deviate materially from the local market for the skills employed to the extent feasible given the congregation's finances.

4.4.2.2 Create contractual obligations over a term longer than revenues can be safely projected.

4.4.2.3 Establish compensation and benefits so as to cause unpredictable or inequitable situations.

4.4.3 Change his or her own compensation and benefits.

Approved January 8, 2017. Amended October 18, 2018. Amended December 15, 2019.

Policy 4.5: Financial Planning and Budgeting: With respect to financial planning and budgeting, the senior minister may not jeopardize the fiscal integrity of All Souls Church or the mission, ends, or goals of the congregation. The senior minister may not:

4.5.1 Plan the expenditure in any fiscal year of more funds than are reasonably projected to be available in that period.

4.5.2 Budget drawdown from the church's investment accounts in excess of the Board-approved allocation rate.

4.5.3 Fail to communicate on at least a quarterly basis:

4.5.3.1 A reasonable projection of revenues, expenses, and cash flow.

4.5.3.2 The separation of capital from operational revenue and expenses.

4.5.3.3 The underlying planning assumptions.

Approved January 8, 2017

Policy 4.6: Financial Condition: With respect to the ongoing financial condition of the church, the senior minister may not cause or allow the development of financial jeopardy or a material deviation from the priorities established. Accordingly, the senior minister may not:

4.6.1 Allow financial results to deviate materially from the Board-approved budget, unless authorized by the Board.

4.6.2 Enter into any loan obligation without prior Board approval.

4.6.3 Commit the church to any contract outside of approved authority.

4.6.4 Fail to settle payroll and debts in a timely manner.

4.6.5 Allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.

4.6.6 Designate funds in a manner inconsistent with the donor's intentions or with generally-accepted accounting practices.

4.6.7 Fail to establish, maintain, and communicate an appropriate gift acceptance policy for both restricted and unrestricted gifts that includes provisions for donor-designated purposes and allows for the acceptance or rejection of gifts.

4.6.8 Accept or disburse gift income that is contrary to the church's mission, values, ends, goals or with our Unitarian Universalist principles.

4.6.9 Fail to pursue unpaid pledges and non-pledge receivables after a reasonable amount of time.

4.6.10 Cause or allow any unbudgeted expense without prior verbal followed by written Board approval, except in case of emergency.

4.6.11 Cause or allow expenses to exceed the budgeted amount without prior verbal followed by written Board approval, except in case of emergency. (The director of finance and administration will apprise the senior minister and the Board of any budget overrun of over \$2,500.00 with respect to any individual line item prior to the overrun being incurred unless in an emergency situation.)

Approved January 8, 2017. Amended December 15, 2019

Policy 4.7: Asset Protection: With respect to proper stewardship, the senior minister may not allow the church's assets to be unprotected, inadequately maintained, or unnecessarily risked. The senior minister will work with the Board to ensure:

4.7.1 The establishment and implementation of appropriate plans and procedures for operational risk management, safety, and security.

4.7.2 Insure against theft, cyber threats, and casualty losses at replacement value less reasonable deductible and/or co-insurance limits.

4.7.3 Insure against congregational liability and personal liability of trustees and staff relating to congregational business.

4.7.4 Unbonded personnel do not have access to material amounts of funds.

4.7.5 Prevent facilities, premises, and equipment from suffering improper wear and tear or insufficient maintenance.

4.7.6 Provide for building security.

4.7.7 The organization, the Board, or staff do not suffer to claims of liability or risk to the organization's non-profit status.

4.7.8 Endanger the church's public image or credibility.

4.7.9 Reasonably protect information, files, archives, art, and artifacts from loss or significant damage, or fail to maintain appropriate documentation and retention standards.

4.7.10 Do not receive, process, or disburse funds with insufficient controls.

4.7.11 Do not invest or hold operating capital in insecure instruments, including uninsured checking accounts and bonds of less than AA rating, or in non-interest-bearing accounts except where necessary to facilitate ease in operational transactions.

4.7.12 Do not make any purchases wherein normally prudent protection has not been given against conflict of interest without approval from the Board.

4.7.13 Do not fail to transfer any bequests to the investment accounts.

Approved January 8, 2017

Policy 4.8: Communication to the Congregation: The senior minister will not withhold regular and consistent communication to the congregation about the programs and ministries of the church.

4.8.1 The senior minister will not withhold or fail to make readily accessible a complete and current set of the governing policies and appropriate operational policies.

Approved January 8, 2017. Amended April 14, 2019

Policy 4.9: Communication and Support to the Board: The senior minister will not cause or allow the Board to be uninformed, misinformed, or unsupported in its work. With respect to communication and support to the Board that is conveyed between Board meetings, the senior minister will not fail to give notice to the president which shall constitute notice to the Board. Accordingly, the senior minister may not:

4.9.1 Fail to submit monthly dashboard performance information that is not timely, accurate, or understandable.

4.9.2 Fail to report in a timely manner any actual or anticipated non-compliance with any church policy, or fail to recommend policy changes whenever the need for such changes comes to the senior minister's attention.

4.9.3 Withhold from the Board advice that, in the senior minister's opinion, the Board is not in compliance with the church's bylaws or its own policies.

4.9.4 Withhold from the Board notice of all significant changes to applicable regulations and administrative policies.

4.9.5 Provide insufficient staff perspectives and external points of view as needed for fully-informed Board decisions.

4.9.6 Be remiss in supporting the Board in organizing congregational meetings. The staff will support the Board in virtual and in-person congregational meetings such as Board Dialogues, Financial Dialogues, and other congregational meetings as needed. The Board will provide additional financial resources to purchase equipment and hire staff to provide this support.

4.9.7 Fail to provide timely notice to the Board regarding the engagement, discharging, or resignation of any key employee of the church. Key employees are those full-time and part-time employees with substantial congregational contact, including the ministers, choir director, organist, RE assistant, director of growth, director of finance and administration, events manager, facilities manager, membership coordinator, or other employees as judged appropriate or necessary by the senior minister.

Approved January 8, 2019. Amended April 14, 2019. Amended December 15, 2019

Appendix 1: New York State Mandated Policies

Introduction

New York State requires the Board of Trustees of All Souls Church to maintain specific policies and to review them annually. The Board is responsible to ensure that these policies remain consistent with the Board's governing policies.

Appendix 1.1: Conflict of Interest Policy

The Conflict of Interest Policy is reviewed annually at the February Board meeting. It is the practice of All Souls Church that all trustees, all financial committee members, and all officers annually sign the policy at the February meeting. Any conflicts must be noted in the Board's minutes. It is the practice of All Souls Church that the director of finance and administration ensures that all appropriate employees, all financial committee members, and all officers sign the policy annually and that new appropriate employees sign the policy when employed.

ALL SOULS CHURCH

NEW YORK, NEW YORK

("All Souls")

POLICY ON CONFLICTS OF INTEREST

FOR PERSONS IN POSITIONS OF

RESPONSIBILITY OR TRUST ("POLICY")

The Purpose of the Policy on Conflicts of Interest

At All Souls, our purpose is to awaken our sense of the sacred and renew our resolve to transform ourselves and our world. In executing its purpose, All Souls expects all its trustees, committee members and employees who hold positions of responsibility or trust at All Souls to conduct their activities in accordance with the highest ethical standards and in the best interests of All Souls. Conflicts of interest, perceived or actual, if not addressed appropriately can compromise All Souls' financial strength and capabilities, impair its institutional independence, integrity and reputation, and adversely affect its ability to carry out its purpose in a fair, efficient and effective manner.

The purpose of this policy is to help those in positions of leadership more easily recognize conflicts of interest that may arise as a result of their positions with All Souls, ensure the timely disclosure of those conflicts and provide procedures to follow to prevent those conflicts from adversely affecting All Souls' decisions, actions and mission. Conflicts of interest may not always be obvious and easy to define. The

examples set forth below are not intended to be all inclusive but rather are included to give a sense of the kinds of issues that might arise. In all cases, common sense and good judgment should be exercised in the application of this policy.

Identifying a Conflict of Interest

A conflict of interest arises when a financial, professional or personal affiliation or a transaction involving All Souls, whether actual, pending or proposed, puts a person in a position in which his or her interests may not be consistent with those of All Souls. For example, a conflict would exist when an individual holds a significant economic interest, either directly or indirectly, in an entity that would be affected by a decision or undertaking of All Souls. Similarly, an ownership, investment or compensation interest with a proposed or actual supplier of goods or services to All Souls or with any other entity with which All Souls is negotiating or doing business, would present a conflict,

Another circumstance in which a conflict of interest may arise is where a person stands to gain a financial, professional or personal benefit from the use or disclosure of information that is confidential to All Souls. Confidential information is any information regarding the work, business or policies of All Souls that has not been publicly disclosed by the organization. One example would be where a person learns of an opportunity that would be of interest to All Souls and usurps that opportunity for him or herself.

All Souls Employee Handbook

A conflict of interest also would exist when a person is in a position to benefit from access to resources of All Souls and seeks to use facilities or assets belonging to All Souls for outside purposes.

Conflicts may arise on account of one's affiliation with another entity as owner, employer, investor, director, officer, employee, creditor, agent, associate or trustee, or as a consultant or legal representative. A financial, professional or personal affiliation with another entity would present a conflict if the entity were or reasonably could be expected to be a subject of All Souls' scrutiny or if the affiliation with such entity reasonably could be expected to put pressure on a person to act in a manner inconsistent with either the purpose of All Souls or some particular part of its work.

Finally, conflicts may arise not only because of direct personal associations but also because of the associations of an individual's close relations, such as a spouse, sibling, child, parent, grandparent, in-law or anyone who lives with the individual in the same household.

Procedure for Handling Conflicts Relating to Covered Personnel

Executive Committee:

The Executive Committee (the "Committee") of the Board of Trustees (the "Board") shall be responsible for overseeing the implementation of this policy and is authorized

to have and exercise the authority of the Board for that purpose. The Committee, in its sole discretion, may refer matters arising under this policy to the Board for action. Any action taken by the Committee in the absence of such a referral shall be considered the action of the Board.

Required Filings by Covered Personnel:

All Covered Personnel (as defined below) shall file with the Committee a signed copy of this policy with Section 5 completed, alerting the Committee to any potential conflicts and affirming that they have received the policy, have read and understood it, and have agreed to comply with it. "Covered Personnel" shall mean all trustees and committee members of All Souls and all employees of All Souls whom the Committee determines to hold positions of responsibility or trust making coverage of this policy appropriate.

In addition, on an annual basis the Committee shall circulate this policy to all Covered Personnel and request that they each complete Section 5, sign the policy and return it to the Committee.

Disclosure of Potential Conflicts and Action by the Committee and/or the Board:

At all other times, Covered Personnel shall refer to the Committee any potential conflict that comes to their attention. When an individual is uncertain whether his or her interests pose a conflict of interest, he or she should resolve doubts in favor of disclosure and bring the matter to the Committee.

An individual with a potential conflict of interest shall disclose all material facts to the Committee, and the Committee shall decide what steps it will take to evaluate the situation, including the possible appointment of a subcommittee and the possible initiation of an investigation. When appropriate, the Committee shall designate a disinterested individual to investigate alternatives to any transaction or arrangement that appears to present a conflict. When the Committee decides it has gathered sufficient information and/or that no further information is reasonably available, it shall either make a determination as to the action, if any, to be taken with respect to the matter or refer the matter to the Board for such a determination. The individual with the potential conflict shall be recused from any meeting of the Committee or the Board in which the matter is being discussed or voted on and shall not attempt in any way to influence its outcome.

The determination as to whether a conflict exists, and the resolution of any conflict that is determined to exist, shall be documented in the records of the Committee or the Board, as appropriate.

Other Considerations in Responding to Conflicts of Interest

If a determination is made that a conflict of interest exists, a second decision must be made as to the manner with which the conflict should be handled. The proper response to the existence of a conflict could be as simple as heightening awareness and

establishing a program of monitoring or as final as eliminating the conflict by either refusing to enter into or terminating the transaction or ending the person's position of responsibility or trust with All Souls. A conflict of interest does not automatically require an individual to dissociate him or herself from All Souls, its committees or the Board or from the source of the conflict; it does, however, require disclosure and determination of what additional steps may be necessary through the procedure outlined above in Section 3.

When evaluating how to respond to a conflict of interest, factors to be taken into account include: the nature and extent of the competing interest, the individual's position and functions at All Souls, the possible impact of the competing interest on All Souls' policy, program and interests, and the risk, under the particular circumstances, of a public perception of compromised integrity or independence. In the case of financial interests in conflict, a decision should be made as to whether a more advantageous transaction or arrangement is reasonably attainable and, if not, whether the transaction or arrangement that poses the conflict is fair and reasonable to All Souls and in its best interests.

Related Party Transactions.

This Policy shall apply to related party transactions. A "related party transaction" is a transaction, agreement or other arrangement in which a related party has a financial interest and in which All Souls or any affiliate is a participant. A "related party" is a trustee, officer or employee who holds a position of responsibility or trust at All Souls, any relative of theirs, or any entity in which any of these individuals has a 35% or greater ownership interest.

When evaluating how to respond to related party transaction, in addition to the considerations set forth in Sections I — 4, inclusive, of this Policy, the Board must, at a minimum, (i) before approving the related party transaction, consider alternatives; (ii) approve the transaction by not less than a majority vote of the trustees present at the Committee or Board meeting at which the transaction is considered and (iii) document in writing the basis for the approval, including consideration of alternative transactions.

Passed by the Board on July 8, 2014

Disclosure Statement

I have read and understand the Policy on Conflicts of Interest for Persons in Positions of Responsibility or Trust of All Souls Church New York, New York. To the best of my knowledge, except as described below or in the attached statement, I do not have an interest, as defined in this policy, requiring disclosure under the policy.

___ No conflict of interest exists.

___ No conflict of interest exists except as described below or in the attached statement.

If any situation should arise in the future that I think may involve me in a conflict of interest, I will promptly disclose the conflict in writing to the Executive Committee.

Name (print):

Signed:

Date:

Appendix 1.2: Whistleblower Policy

The Unitarian Church of All Souls in the City of New York (“All Souls”) expects its trustees, officers, staff members, and volunteers to observe the highest standards of professional and personal ethics in the conduct of their duties and responsibilities on behalf of All Souls. As trustees, officers, staff, and representatives of All Souls, each of us must practice honesty and integrity in fulfilling our responsibilities and must comply with all applicable laws, regulations, and policies of All Souls. In this spirit, All Souls encourages its trustees, officers, staff, and volunteers to identify any instances in which these standards may be compromised.

Definitions

This Whistleblower Policy (the “Policy”) has been established to provide a means for the trustees, officers, staff members, and volunteers of All Souls to raise good faith concerns about behavior by or within the Church that is or appears to be illegal, fraudulent, dishonest, unethical, or in violation of any policy that has been adopted by All Souls (a “Suspected Violation”). For purposes of this Policy, the “Whistleblower” is the trustee, officer, staff member, or volunteer who reports any Suspected Violation.

Examples of Suspected Violations that should be reported under this Policy include, but are not limited to, violations of federal, state, or local laws or regulations (e.g., New York Not-for-Profit Corporation Law or Internal Revenue Service regulations); fraudulent financial reporting or actions that may lead to such fraudulent reporting; providing false information to or withholding material information from All Souls’ auditors; sexual, racial, or disability-based harassment; or planning, facilitating or concealing any of the above. This is not intended to be an exhaustive list but rather a guide to the types of improper behavior covered by this Policy. In addition to actions that have been taken by others that the Whistleblower believes in good faith to be subject to reporting, actions that have not been taken, and which the Whistleblower believes are required to be taken to be in compliance with laws or policies adopted by the All Souls, are also within the scope of this Policy.

Reporting Responsibility

A copy of this Policy shall be distributed to all trustees, officers, and staff members of All Souls, and to all volunteers who regularly provide services to All Souls.

All trustees, officers, staff, and volunteers of All Souls are covered under this Policy, and it is the responsibility of all trustees, officers, employees, and volunteers to comply with this Policy and to report Suspected Violations in accordance with the procedures set forth in this Policy.

Compliance Officer

The Executive Committee of the Board of All Souls², or their designee (the “Compliance Officer”), is responsible for investigating and, as discussed below under Handling of Reported

² The members of the Executive Committee are the President, First Vice President, and Second Vice President of the Board of Trustees, as listed on the Board page of All Souls’ website. The entire Board may be contacted by email at Board@allsoulsnyc.org.

Violations, overseeing the resolution of all reported complaints concerning Suspected Violations. In the event that Executive Committee designates another individual as the Compliance Officer, All Souls shall notify its trustees, officers, staff, and all volunteers who regularly provide services to the church regarding such designation.

Procedure for Reporting Suspected Violations

Any person may report a Suspected Violation, either in written or oral form. The complaint submitted by the Whistleblower should include whatever documentation is available to support a reasonable basis for the allegation(s) and to assist in investigating the complaint. Complaints of Suspected Violations may be made anonymously. Any anonymous complaint should be detailed to the greatest extent possible, as follow-up questions will not be possible, making the investigation and resolution of such complaints difficult.

Although the Whistleblower is not expected to prove the truth of the allegation(s) asserted in the complaint, the Whistleblower must demonstrate reasonable grounds for concern. No investigation will be made of unspecified wrongdoing or vague and overbroad allegations. The Whistleblower is not responsible for investigating the activity or for determining fault or corrective measures.

A Whistleblower should direct all reports, either in written or oral form, to the Compliance Officer. However, if the Compliance Officer is the subject of the Suspected Violation, or if a Whistleblower is not comfortable reporting a complaint concerning a Suspected Violation to the Compliance Officer or is unsatisfied with the response, the Whistleblower, if a staff member, is encouraged to instead speak with the staff member's supervisor or anyone in management with whom the staff member is comfortable. In such case, the manager to whom such Suspected Violation is reported shall in turn report such Suspected Violation to the Compliance Officer, unless the Compliance Officer is the subject of the complaint, in which case the manager shall submit the report to another member or members of the Board of Trustees other than the Compliance Officer. If the Whistleblower is not a staff member and the Compliance Officer is the subject of the Suspected Violation, the Whistleblower is encouraged to speak instead to another member or members of the Board of Trustees other than the Compliance Officer.

Acting in Good Faith

Anyone filing a complaint concerning a Suspected Violation must act in good faith and have reasonable grounds for believing the information disclosed may evidence a Suspected Violation.

Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowing them to be false will be viewed as a serious disciplinary offense.

No Retaliation

No trustee, officer, staff member, or volunteer of All Souls who in good faith reports any Suspected Violation (whether reported to All Souls, its agents, or its auditors or to any law enforcement officials, government or regulatory agency), or who cooperates with an investigation of a complaint (whether conducted by All Souls, its agents, or its auditors or by any law enforcement officials, government, or regulatory agency), shall suffer intimidation,

harassment, discrimination, or other retaliation or, in the case of a staff member, adverse employment consequences. Any person who retaliates against someone who has reported a Suspected Violation in good faith is subject to appropriate discipline and corrective action, up to and including termination of employment in the case of an employee.

A Whistleblower's right to protection under this Policy does not provide the Whistleblower with immunity for participating or being complicit in the Suspected Violation that is the subject of the complaint or ensuing investigations.

Confidentiality

Any investigation will be conducted in a manner that conceals and protects the Whistleblower's identity to the greatest extent practicable given legal requirements, consistent with the need to conduct a fair and adequate investigation and take necessary corrective action.

Procedure for Handling of Reported Violations

Unless the complaint is submitted anonymously or there are overriding legal or public interest concerns, the Whistleblower will be provided with an acknowledgement of receipt of the Whistleblower's complaint within ten (10) business days.

All complaints will be promptly investigated by, or under the direction of, the Compliance Officer. If the Compliance Officer is the subject of the complaint, the Executive Committee shall designate someone to act in the place of the Compliance Officer and all references to the Compliance Officer in this Policy with respect to such complaint shall be applicable to such designee. Upon the completion of an investigation, the Compliance Officer shall submit a written report of the Compliance Officer's findings and conclusions to the Executive Committee.

Following investigation, All Souls will take appropriate remedial and disciplinary action as it deems justified by the circumstances, including, but not limited to, terminating employment, Board membership or volunteer status, seeking restitution, or referral to regulatory or criminal investigation. The Executive Committee may resolve any complaint without consulting others or, depending on the Committee's determination of the seriousness or severity of the complaint, refer the matter to the Board of Trustees for action.

On an annual basis, the Compliance Officer shall provide to the Board of Trustees and the Audit Committee a written report identifying all complaints reported under this Policy during the preceding year or indicating that no such complaints were reported. Records of all complaints shall be maintained in accordance with All Souls' document retention policy.

Any questions, concerns or suggestions regarding this Policy also should be addressed directly to the Compliance Officer or the Board of Trustees.

Adopted by the All Souls Board of Trustees on: July 8, 2014. Amended March 8, 2020 and April 25, 2021.

Appendix 1.3: Investment Policy

INVESTMENT POLICY STATEMENT

June 15, 2020

Updated October 1, 2023

Introduction

The purpose of this investment policy statement (“IPS”) is to outline an investment philosophy that reflects the Capital Reserves (hereinafter defined) objectives, investment guidelines and performance measurements, and the reporting guidelines, the monitoring requirements and the responsibilities and authorities of the Investment Manager for the Capital Reserves funds of The Unitarian Church of All Souls, New York City described (collectively, the “Capital Reserves”, and the “Church”, respectively).

Investment Objectives

In light of the Church’s policy of drawing funds annually from the Capital Reserves (as defined in Appendix I) to support the Church’s operating budget, it will be desirable, in order to maintain the Capital Reserves at its real value over time, to achieve an inflation-adjusted average long-term rate of return equal to this annual drawdown rate. Bequests and other contributions could generate real growth in the Capital Reserves’ value. The Capital Reserves will be managed in accordance with the standards for prudent investing set forth in the New York Prudent Management of Institutional Funds Act (“NYPMIFA”).

The investment objective of the Church is to generate a long-term total investment return derived from both income and capital appreciation which outpaces the rate of inflation, while observing appropriate risk parameters, to ensure the ability of the Church to meet its objectives. The guidelines and policies outlined below are designed to achieve this objective.

Time Horizon

The time horizon is essentially long-term. Since short-term market fluctuations are inevitable and should be viewed with appropriate perspective, the investment guidelines are based on an investment horizon of greater than five years, using a moving five-year performance evaluation period. Similarly, the Church’s strategic asset allocation is based on this long-term perspective.

Total Return & Evaluation Benchmark

The assets will be managed on a total return basis with the return resulting from both income and capital appreciation. Over a rolling five-year period total return is expected to be consistent with the performance of a policy index based on the strategic asset allocation of the Capital Reserves to various broad asset classes.

Liquidity

Sufficient liquidity should be maintained to cover the Church's obligations. Funds will be invested so that such investments can be readily converted to cash or reserves without constraint or penalty. In this regard, it is understood that the Church shall be responsible for informing the Investment Manager of unusually large, anticipated expense obligations of the Church to be funded from the Capital Reserves, including the Main Capital Reserves.

Risk Tolerance and Asset Allocation

Risk may be defined in terms of how much the return on an asset or portfolio is likely to vary over time, or the chance the investor will suffer a loss. The Church realizes that a tradeoff exists between risk and portfolio return.

The risk of the total portfolio primarily depends on the allocation to different asset classes with stocks being riskier than bonds and reserves. The recommended asset allocation currently is 60% stocks and 40% bonds. A long-term target allocation of stocks will generally be between 55% and 65% of the portfolio. A long-term target allocation of bonds will generally be between 35% and 45% of the portfolio. The Investment Committee will inform the Board of Trustees if it believes these asset allocations should change. Updated October 1, 2023.

Eligible Investments

The Church has instructed that assets included in the Capital Reserves will be invested in various diversified funds provided by or overseen by the Investment Manager. These assets will be allocated in a manner to meet the Church's investment objectives.

Investment Performance

The performance of the Investment Manager will be judged on the aggregate real rate of return (net of fees) within prescribed risk tolerances as well as against the performance benchmarks for the respective investment categories.

Investment Reporting

The Investment Manager will provide monthly statements of the Capital Reserves' assets and activities and quarterly analyses of portfolio performance. The Investment Committee will review the Investment Manager's performance at least once each quarter for compliance with the objectives and guidelines of the IPS as well as material changes in the Investment Manager's investment philosophy, organization and/or personnel.

The Board of Trustees of the Church ("Board"), the Investment Committee and the Investment Manager will review the IPS annually to assure the continued accuracy and relevance of the objectives, guidelines and performance and the assumed capital market environment. The IPS may be modified from time to time to reflect any changes deemed necessary.

The Board will review and provide annually to the Investment Manager the anticipated cash distribution requirements for the Capital Reserves.

The Chair of the Investment Committee or another Investment Committee member will report on the Endowment's performance at the Church's annual meeting.

Selection

One Investment Manager will be selected to manage the Capital Reserves' assets. The selection of the Investment Manager must be based on the standards for prudent investing set forth in NYPMIFA and in Appendix III. The following elements, among others, will be considered in selecting an Investment Manager: background, experience, investment philosophy, investment style, past performance, efficiency, and client service. As of the date of the IPS the Church has selected The Vanguard Group as Investment Manager.

Responsibility

The Investment Manager will be responsible for informing the Investment Committee of all significant and/or material matters and changes with respect to its investments, including, but not limited to, the following: investment strategy, portfolio structure, ownership of the management firm, organizational structure of the management firm and any related entities, financial condition of the management firm and any related entities, and any and all material legal, SEC and other regulatory agency proceedings affecting the Investment Manager.

The Investment Manager will be responsible for voting all proxies and related actions in a manner consistent with NYPMIFA and the IPS. The Investment Manager will keep detailed records of its voting of proxies and related actions and comply with all regulatory requirements.

Investment Policy Definition

The Capital Reserves Fund of the Unitarian Church of All Souls
Subject to
This Investment Policy Statement

The Unitarian Church of All Souls Capital Reserves Fund (the "Capital Reserves")

The Music Fund and the Capital Campaign Fund are not part of the Capital Reserves as defined herein.

Investment Policy Responsibilities of the Board, the Investment Committee, and the Investment Manager

1. In exercising their responsibilities, members of the Board will act in good faith and with the care that an ordinarily prudent person in a like position would exercise under similar circumstances. Any members of the Board with special skills or expertise have a duty to use those skills or that expertise in managing and investing the Church's Assets.
2. The standard of care set forth in paragraph 1 above shall be applied to any party to whom investment-related responsibilities are delegated, including but not limited to the Investment Committee and the Investment Manager.
3. In making decisions regarding the investment and management of the Church's Assets, the Board and the Investment Committee will consider the charitable purposes of the Church and the following factors, to the extent relevant:
 - a. General economic conditions
 - b. Expected total return of the portfolio from income and the appreciation of investments
 - c. The other resources of the Church
 - d. The needs of the Church and of particular investment funds to make distributions and preserve capital
 - e. The importance of diversification
 - f. Liquidity considerations
 - g. The impact of management or administration costs
 - h. Risk management
4. Management and investment decisions about an individual asset must be made not in isolation but rather in the context of the Church's portfolio of investments as a whole and as part of an overall investment strategy having risk and return objectives reasonably suited to the Church.
5. The portfolio will be diversified unless the Board prudently determines that, because of special circumstances, the purposes of the portfolio are better served without diversification.
6. In managing and investing the portfolio, the Church will incur only costs that are appropriate and reasonable in relation to the Church's assets, its purposes, and the skills available to it, and will make a reasonable effort to verify facts relevant to the management and investment of the portfolio.

7. The Board will act in good faith and with the care an ordinary prudent person in a like position would exercise under similar circumstances in selecting, continuing, or terminating the Investment Manager, establishing the scope and terms of the Investment Manager's responsibilities, and monitoring the Investment Manager's performance and compliance with such scope and terms.

8. The Board will take reasonable measures to assess the independence of the Investment Manager, both before and after the Investment Manager is appointed by the Board. The Investment Manager must be selected based on competence, experience, past performance, and proposed compensation, without regard to business or personal relationships. Any actual or potential conflict of interest possessed by a member of the Board or the Investment Committee with respect to the Investment Manager must be disclosed and resolved pursuant to the Church's conflict of interest and disclosure policy.

Appendix 2: Board Prescriptive Policies

Ministerial-related Prescriptive Policies

Appendix 2.1M1: Senior Minister Expenses Policy

- All expenses to be assigned to the Ministerial Expense budget line must be paid using an All Souls credit card issued in the respective minister's name. For all expenditures, a receipt must be submitted to the Director of Finance and kept on file in accordance with best practices. A monthly credit card statement will not be considered a receipt. The credit card will be managed with an annual spending limit equivalent to the budgeted allowance as defined in the respective minister's engagement agreement. In the rare case of expenses that are impossible to pay through this credit card, a minister may request a check written on a church account; a receipt must be submitted and filed as above. Expenses allowable for charge to the Ministerial Expense line will correspond to those outlined by the UUA (as described here: <https://www.uua.org/leadership/library/money-matters/professional-expense>).
- Expenses to be charged to budget lines other than Ministerial Expense must be paid using the All Souls credit card that is issued in the name of the Director of Finance or staff member of equivalent function. Again, receipts must be retained in the church files for all expenditures.
- With respect to coverage that may be mandated by a minister's engagement agreement of any health and medical expenses not covered by insurance, the church will address these according to UUA recommendations "through a Section 125 flexible benefit plan or a health reimbursement arrangement." The church's maximum responsibility will be equal to the amount defined as the family out-of-pocket maximum for the medical insurance policy then in effect.

Approved May 10, 2021

Appendix 2.M2: Minister Emeritus Policy

- The title of Minister Emeritus / Emerita is granted to honor a religious professional's long and meritorious services to All Souls.
- Qualified candidates must be (i) in good standing with the UUA and UUMA and (ii) have not provided services to the congregation for at least 12 months after departure from All Souls.
- Candidates may be nominated for Emeritus status by a majority vote of the then current Board of Trustees or by a petition consistent with the bylaws' voting procedure of the congregation's qualified voting members.
- Following nomination, the Emeritus title is awarded by the congregation upon majority vote of qualified voting members in attendance (virtual or physical) at an Annual Meeting or a special meeting held for this purpose.
- Nominations and voting of candidates for the title of Minister Emeritus / Emerita cannot occur past 5 years of the candidate's effective date of the termination of service.

Approved by The Board of Trustees on _May 8th, 2025_____

Appendix 2.M3: Ministerial Discretionary Fund Policy

What It Is: A Minister's Discretionary Fund is a separate checking account that the minister or pastoral care team can use to provide confidential assistance to those facing emergency financial need, for congregational or community programs in need of seed money, or for other tax-exempt purposes stated in board policy.

Suggested Practices and Policies

- o Contributions to the fund may be made by individual donations, or by an annual share the plate collection.
- o To allow contributions to be tax-deductible, no contribution may be designated for the benefit of any recipient.
- o No distribution may be made to the minister or to any member of their family at any time.
- o Any distribution to a church employee must be paid through payroll so that payroll taxes and reporting are correctly calculated and reported.
- o The minister should keep a confidential log of all funds distributed with appropriate accompanying documentation submitted to the Director of Operations (see sample log sheet attached)

- o The Treasurer should review the canceled checks and receipts to confirm adherence to the written policy, and will keep confidentiality around any details.
- o Records should be kept in a locked file by the church.

Example of announcement to introduce Ministerial Discretionary Fund during offering

This fund was created to provide immediate relief to those in need. In our current system, to get help requires a lengthy and involved process, sometimes sending people in an endless circle in search of aid. The Minister's Discretionary Fund was created to provide assistance in a timely manner. We've given money to those who needed rent or food assistance; covered utility bills, bought medication.

We are able to do this through your generosity – by your generous gifts. By giving to the Minister's Discretionary Fund you are giving to both members of [church name here] who find themselves in need – but also to those beyond these walls. It's a gift that keeps giving – as the good will and gratitude felt by the recipients spreads far and wide.

So please give generously to this fund which we support annually. Give as you are able. And when you find yourselves suddenly in need, know that [church member's] have been supported by those neighbors and friends sitting next to you this evening.

Approved by The Board of Trustees on _May 18th 2025_____

Financial-related Prescriptive Policies

Appendix 2.F1: Capital Reserve Withdrawal Policy

The Board with the All Souls Executive Team will establish a capital budget plan and review the capital reserves investment with the Investment Committee.

The following policy guidelines are in effect:

- Withdrawals from the Capital Reserves for the Operating Expense Budget will be in accordance with the Board-approved budget each year and reviewed quarterly.
- Any withdrawals in excess of the Board-approved operating Expense Budget requires prior Board approval.
- Withdrawals from the Capital Reserve for the Capital Expense Budget will be in accordance with the Board-approved budget each year and reviewed quarterly.
- Any withdrawals in excess of the Board-approved Capital Expense Budget requires prior Board approval.

Approved by The Board of Trustees on May 8th, 2025_____

Appendix 2.F2: Naming Rights Policy

Approved by the Board of Trustees (the “Board”) on June 12th, 2025

I. Statement of Policy

The Unitarian Church of All Souls (All Souls) establishes minimum gift level amounts and approval guidelines for naming opportunities, as outlined in this Policy (the “Policy”).

The gift levels are intended as minimum amounts necessary to name physical entities or programs at All Souls. Such minimums are important in order to ensure that the program or physical entity has sufficient funds available to accomplish the mission of the program or function named by the donor.

All Souls reserves the right of final approval for the name(s) recommended for any naming opportunity. Approval cannot be granted until the donor’s name or the name(s) of the person(s) being honored or memorialized are known. In all cases, initial approval must be received prior to any formal solicitation in which any naming opportunity is contemplated, following the procedures outlined in this Policy.

All naming opportunities must be approved by the Board of Trustees (the Board), via a duly executed Naming Approval Form, attached as Appendix A hereto. Additionally, any gift that

includes a naming opportunity must be documented in a formal Gift Agreement, in one of the forms attached as Appendices B and C hereto.

All Souls may provide naming rights to recognize exceptional contributions, philanthropic, meritorious, or honorific, which honor All Souls' heritage and legacy. Naming must be consistent with the overall mission, vision, and values of All Souls.

II. Purpose

It is the policy of All Souls to apply these guidelines for named gift opportunities in order to recognize:

- those individuals, businesses, or organizations that have made exemplary or meritorious service contributions or enduring financial contributions to All Souls; and
- those individuals, businesses, or organizations whose extraordinary accomplishments advance All Souls' charitable mission, their standing in the community, and/or All Souls' aesthetic quality.

The Policy is intended to encourage support through naming opportunities. In some circumstances, this Policy allows programs, structures, facilities, or other physical entities to be named without a gift. This Policy is consistent with [Corporation]'s strategic goal of maintaining fiscal responsibility in all operations, programs, and facilities.

III. Applicability

This Policy applies to all situations in which a charitable gift is given with the intention of creating a named program, fund, or named physical entity (facilities including buildings and structures, interior spaces, landscapes, roads, etc.).

IV. Definitions

Naming Rights:

Naming Rights include meeting spaces, special use areas, equipment, and any other interior or exterior spaces designated by the Board, in honor or memory of an individual, corporation, foundation, or organization as grateful recognition of the Donor's gift.

Gift:

A gift is a voluntary and irrevocable pledge paid to All Souls in the form of a one-time contribution, or in multiple contributions over a period of several years. Stocks can also be provided as a gift. In-kind gifts may be accepted should those gifts be convertible to cash or have a value to All Souls. Depending on the wishes of the donor, All Souls may refer, pay or transfer any gift, donation, bequest, devise, or endowment to the All Souls Capital Reserves in accordance with the All Souls Investment Policy, and/or the Capital Campaign, and/or Operating Expenses, and/or Capital Expenses.

Endowments:

An endowment is a fund that can be established through gifts from private individuals, corporations, foundations, associations, and other organizations, so long as those gifts meet All Souls' guidelines on endowment minimums by type (below) and are accompanied by a signed Gift Agreement.

Endowments are managed pursuant to All Souls' Investment Policy and invested to allow for the principal to remain intact (nonexpendable) in perpetuity, while a portion of endowment income is distributed annually to support the purpose designated by the donor(s) through a formal Gift Agreement.

Endowments may be designated to benefit staff positions, program services, or physical space (buildings, facilities, and grounds, or portions thereof). They are typically named after their donor(s) or a person(s) the donor wishes to honor.

Endowments may be established by a one-time gift, a series of gifts, a pledge paid over a period of a specific number of years, wills, trusts, gifts of appreciated assets, or by a combination of these. Gifts can be added to an established endowment at any time.

In certain instances, which must be outlined in a Gift Agreement, a specific amount of the gift commitment must be received prior to the actual naming of the position, program, building, space, or project.

Establishment of any endowed fund requires a minimum gift of \$25,000.

Honorific:

Conferring or implying honor or respect; generally defined as recognizing outstanding individuals distinguished in character or attainments.

Philanthropic:

The act of philanthropy; generally defined as gifts to All Souls that have real or in-kind monetary value.

Physical Entities:

All physical facilities and buildings to include but not limited to: Buildings or portions thereof, for example, seminar rooms, meeting rooms, lounges, wings, halls, floors, galleries; structures, including, but not limited to, facilities such as wings of buildings or substantial parts of buildings, auditoria, plazas, fountains, gardens, natural landmarks, lawns, courtyards, walkways, pathways, and parking facilities.

III. Policy Guidelines

1. The Board has the sole and absolute discretion regarding Naming Rights.
2. Naming rights will be memorialized in a Naming Rights Donor Agreement which will grant Donor specified Naming Rights to a particular space, subject to acceptance of the Donor's gift and approval of such naming by the Board and consistent with this policy.
3. Naming rights carry no power of direction or implied power of direction to the All Souls on matters of appointment of persons, policies, operational or capital decisions, or any other All Souls processes or activities.
4. All naming rights shall be approved for a specific term, which shall not be longer than the useful life of the property or facility, as determined by the Board, unless

otherwise established in the naming rights agreement between the Board and the Donor. A plaque may remain in the location acknowledging the name and the donation.

5. No permanent signage will be put into place until 50% of the funds are received by All Souls and all pledges must be paid within three years from the initial pledge.
6. In the event that agreed upon funding to constitute a naming opportunity ceases before the agreed time or amount, the Board may discontinue the use of the benefactor's name.
7. When a major building project or capital campaign are to be undertaken, a tailored naming policy may be proposed for various rooms, or parts of the building and its environs. Such a policy will require the endorsement of the Board.
8. The Board reserves the right to terminate or alter a naming designation under unusual circumstances, or if an individual or organization named comes into disrepute at All Souls or in the community at large. Should the Naming Rights Donor Agreement be terminated, the Board and All Souls shall have no further obligation or liability to the Donor and shall not be required to return any portion of the gift that has already been paid. The Board may choose an alternative recognition for the portion of the gift that has been received in its sole discretion.

V. Procedures

A. The Board will vote to approve or deny recommendations.

B. Proposals for Naming: Proposals for naming of new physical entities, changing the name of an existing physical entity, or naming a previously undesignated physical entity, shall be considered by the Board upon submission of a written request by a member of the All Souls Board or the Ministers. Recommendations of staff members or the general public may be considered when they are transmitted through one of the above-named officials.

C. Named Gift Guidelines: The Board shall judge each proposal on its own merits. The Board is empowered to establish guidelines that can include, but not be limited to the following factors: financial contributions made over a period of time or one-time gifts to All Souls, timeframes for payment of financial contributions, in-kind gifts to All Souls, the ability of a gift to stimulate gifts by other donors, duration of naming, dignity and significance to All Souls, honor to the donor, national and international reputation and achievement of the donor, exceptional contributions of an individual while employed at All Souls, distinction of the donor, whether the gift advances the reputation of All Souls, whether the gift increases the understanding and public support for All Souls, expiration periods on naming, de-naming when an entity no longer meets acceptable All Souls standards, de-naming upon demolishing and/or replacement of a facility, maintenance of records, background reviews on donors, valuation of physical space, marketing space, and timeframes for honorific naming.

D. Administration: For administration of this Policy, the Board shall review all proposals to name physical entities and funds. The Board will then forward its recommendations to the All Souls Executive Team.

E. Honorific Naming: Under appropriate circumstances, physical entities may be named for individuals who have made exemplary or meritorious contributions to All Souls or to society. A person being recognized by an honorific naming must have exhibited values consistent with the mission and vision of All Souls, must have an established relationship with All Souls, and must have contributed measurably to the good of society. The recognition afforded the honoree may also include private financial contributions related to the naming opportunity. Honorees may not be in active service in the United States, or hold elected office in the United States or abroad at the time of the naming, unless the circumstances are exceptional. At its discretion, All Souls may choose to name something after a donor even if it is not stipulated in the Gift Agreement but only after consultation with the person to be honored. When an individual is considered for an honorific naming, the proposal shall be reviewed and approved by the Executive Team and the Board.

F. Gift-Related Naming: A gift-related naming occurs when a donor makes a tax-deductible contribution of a significant level to All Souls and is recognized with a naming opportunity. Decisions regarding such recognition are made on a case-by-case basis in accordance with the approval process contained in this Policy and any other applicable All Souls policies, including any Gift Acceptance Policies and Guidelines, and shall also take into consideration the total cost of the project, the availability of other funds, and the level of financial contribution. All gift-related naming must be documented by a written Gift Agreement.

G. Naming Related to a Fund Raising Campaign: When a naming is contemplated as part of a fund-raising campaign, that campaign, the proposed naming and the associated private fund contributions to be sought shall have prior approval of the Board.

H. Corporate Naming: Each corporate naming must be approved by the Board. The Board must complete a due diligence review of the corporation prior to any corporate naming. Each corporate naming must be analyzed by the Board to ensure that there are no conflicts of interest. Certain restrictions may also apply to any proposed naming of a facility financed with the proceeds of tax-exempt bonds. If deemed necessary, Gift Agreements may be reviewed and approved by legal counsel. The Board President or the Board designee of the Executive Team shall have authority to sign such Gift Agreements.

I. Government Naming: In general, it is All Souls' policy to prohibit naming for government entities or government officials. Exceptions to this policy may be made provided that:

- 1) The individual had a long-term relationship with All Souls accompanied by significant support for its programs and/or facilities over an extended period of time;
- 2) The individual has had other associations with All Souls, such as a former staff member, who has made extraordinary contributions to All Souls;
- 3) The individual has made personal philanthropic contributions to All Souls, separate and apart from any public funding support that s/he has secured for All Souls initiatives; and
- 4) Any naming for a sitting or past government official, elected or appointed, is in compliance with all applicable federal and state laws and regulations.

J. Announcements: All Souls shall not announce the naming prior to the final approvals and signed gift agreements, if applicable, required by this Policy.

K. Duration of Naming: The naming of physical entities is intended to be in place for at least the life of the specific physical entity. If, in the determination of the Board, circumstances change so that the purpose for which the physical entity was established is significantly altered or if the physical entity is no longer needed or habitable, the Board, in consultation with the donor(s), if possible, will determine an appropriate way to continue to recognize the donor's naming gift. If All Souls and the donor(s) previously established a Gift Agreement or contract that provides a practicable course of action, then that action shall be followed.

L. Removing a Name: All Souls naming opportunities shall bear only the name of individuals or entities that exemplify the attributes of integrity, character, and leadership consistent with the highest values of All Souls. If, in the determination of the Board, those attributes are not maintained, All Souls reserves the right to remove the donor's/honoree's name at any time, in its sole discretion.

M. Naming Considerations for a Pledge: If a naming will be the result of a total gift pledged to be paid over a period of years, the tying of the official naming must be clearly articulated in a formal Gift Agreement. Three options are:

1. Naming will go into effect only after the pledge is fulfilled and the required total amount has been received by All Souls.
2. Naming will go into effect upon 50% payment of the pledge with a clear and documented understanding that the naming will be altered or removed if the full pledge is not paid in a mutually agreed upon time frame.
3. Naming will go into effect immediately with a clear and documented understanding that the naming will be altered or removed if the full pledge is not paid in a mutually agreed upon time frame.

If the pledge is not fulfilled, but the naming has been authorized by the Board, then this change must be addressed by the Board so that it can be reflected in the official Board minutes. If only partial funding is received that is less than the required naming threshold, yet sufficient for an alternative naming opportunity, the above procedures govern any renegotiation for a suitable naming opportunity.

N. Minimum Dollar Amounts Necessary for Naming:

General Considerations: The Board establishes minimum gift level amounts and approval guidelines for naming opportunities, which they may change from time to time in their sole discretion. The gift levels are intended as minimum amounts necessary to name the respective fund or physical entity. Such minimums are important in order to ensure that the fund or physical entity has sufficient funds available to accomplish the mission named by the donor. Giving opportunities are based on benchmarking studies and are determined by the Board.

As a guideline, minimum dollar amounts are as follow below. This list of Naming Opportunities and Giving Levels may be modified subject to Board approval. These potential giving levels are subject to change upon negotiation with donors and the final approval of the Board.

Naming Rights Opportunity	Potential Giving Level
Wiggin House	\$5M
Garden	\$3M
Memorial Wall	\$2M
Kitchen	\$2M
Senior Minister's Office	\$1M
Sanctuary Vestibule	\$1M

Buildings and Other Facilities: The criteria for a gift-related naming will consider the value, visibility, improvements and marketability of the location and will be based on a minimum donation valued of at least 50% percent or more of the original construction, renovation, or current value of the property.

Areas within Buildings and Other Facilities: Naming of areas within buildings and other facilities such as, but not limited to, sites, specific rooms, and assets must be approved by the Board and be based on a minimum donation of the giving levels indicated above.

Real Property: Naming of real property must be approved by the Board. Real property given to the institution may be named in consideration of the gift of the donor's entire interest in the property.

Programs: Naming of programs must be approved by the Board regardless of the cash value of the gift. Naming of programs must be based on a minimum donation to be determined by the Board.

Grounds, Outdoor Renovations, Gardens, Trees and Benches: Naming of grounds, outdoor renovations, gardens, trees, and benches must be based on a minimum donation of to be determined by the Board regardless of the cash value of the gift.

Miscellaneous Naming Opportunities: Naming opportunities that are not otherwise set forth in this Policy must be approved by the Board regardless of the cash value of the gift.

Endowed Staff Positions: the minimum philanthropic investment is to be determined by the Board. The purpose is to recruit, retain, and reward exceptional staff members, and to provide discretionary funds to support the strategic vision of staff position. In such cases, the position—not the person—is supported by the endowment.

Program Support Endowments: a minimum gift is necessary and is to be determined by the Board. The purpose is to support specific or general programs of All Souls and can support areas such as staffing, operations, research, etc.

Naming Through Non-Endowed Funds:

Non-endowed funding commitments can, in certain circumstances, qualify for a naming opportunity. In such cases, it is critical that funding streams be committed to—in writing—for a

period of no less than five (5) years and that the annual funding amount is equivalent to the approximate payout of the corresponding established endowment minimum.

It is also necessary that the donor and All Souls establish—in writing—that the naming is to last no longer than one (1) year after the end of the fiscal year in which the last payment was received.

Other Named Funds: The endowed funds and other funding requirements described above are listed because of their broad appeal to donors. A variety of other purposes requires funding and offers numerous gift opportunities. Other named funds to support All Souls and its programs can be established so long as the endowment funding minimums stated above are observed and the approval procedures defined in this Policy are followed.

O. Recognition:

1. Upon approval of the naming by the Board, an appropriate dedication ceremony may be planned and conducted as the discretion of the Board. The donor, guests, the media, and the Board will be notified for attendance and participation. A dedication plaque or comparable marking may be established at the ceremony.
2. The Board reserves the right to choose wording, size, location, and style of recognition. Visual recognition of a Named Space will adhere to All Souls brand standards, including exterior and interior signage, logos, letterhead, and all other representations of All Souls' identity.

Appendix A
Naming Opportunity Approval Form

(To be used to obtain approval for naming opportunities in accordance with policy and procedure as outlined in the All Souls Naming Policy)

Submitted by: _____ Date: _____

Description of what is to be named: _____

Proposed name: _____

Justification for naming (select as appropriate): _____ Gift _____ In-Honor-Of _____

Gift Amount: \$ _____

Schedule of Payments: _____

Additional Information (attach supporting documentation): _____

Approval Signatures and Date:

Director of Operations Date

President, Board of Trustees Date

Appendix 2.F3: Gift Acceptance Policy

The purpose of this policy is to ensure that All Souls is a good steward of gift income given to the congregation.

Procedures

- I. Gifts that are contrary to Unitarian Universalist Principles and All Soul's Mission and Ends shall not be accepted.
- II. Non-monetary, material objects may be accepted by the congregation (at the discretion of the Executive Team) under the following conditions:
 - A. They do not involve taking responsibility for any mortgage note, repayment of loan, or other debt.
 - B. They are easily transferable to cash
- III. Restricted gifts - ones that the individual giver dedicates to a particular project of their choosing-may be accepted by the congregation (at the discretion of the Executive Team) under the following conditions:
 - A. The gift is of a non-trivial amount (under \$5000)
 - B. The giver agrees that if, within a certain timeframe (5 years), the particular project of their choosing is not realized, the gift reverts to the Capital Reserves Fund
- IV. Except for restricted gifts, financial gifts will be immediately received into the Annual Giving Fund or the Capital Reserves as determined by the Board of Trustees.

Approved by The Board of Trustees on __May 18th, 2025_____

Reporting-related Prescriptive Policies

Appendix 2.R1: Board Minutes Policy

Introduction and Purpose

This policy outlines the general procedures and standards for drafting, reviewing, and approving minutes of meetings of the All Souls Board of Trustees (the members of the Board of Trustees are referred to herein as Board members and, collectively, as the Board). Board meeting minutes are important as a historical record and help to ensure accurate and transparent documentation of Church governance. Minutes may also contain sensitive or confidential information and, in certain cases, minutes (or excerpts thereof) may need to be provided to outside parties such as auditors, lenders, vendors and government agencies, as well as archivists and historians, or even litigants seeking discovery in a lawsuit. Thus, this policy aims to ensure accurate and transparent documentation of church governance while also promoting open and frank discussion during Board meetings, and protecting the Church's sensitive or confidential information.

This policy applies to all Church Board meetings (regular, special and emergency)-along with resolutions/policies/decisions from Board executive sessions. In addition, minutes or other records of the Annual Society Meeting, and other congregational meetings where a vote is taken, shall generally comport with this policy as appropriate.

The Secretary or Assistant Secretary shall take the minutes, or in their absence, the Board chair shall appoint another member of the Board or staff to take the minutes. References to the Secretary in this policy shall mean the individual who took the minutes of the relevant Board meeting.

Minutes of Board meetings will be circulated in draft form to the Board for review and comment, and ultimate approval. Minutes of open Board meetings (meaning meetings which all congregants are invited to attend), once formally approved by the Board will be made available to any voting member of the Congregation by request or through a password-protected online resource system such as Realm in a timely manner (i.e., within weeks of being approved or requested).

Contents of the Minutes

Board meeting minutes are meant to be a clear and readable summary of the key topics discussed and not a verbatim recitation or transcript. They should use concise and neutral language and not include personal opinions, informal comments or back & forth dialogues unless requested by the meeting chair or unless a Board member requests that their dissent or abstention be recorded in the minutes.

In general, minutes should include the following items:

- A copy of the meeting agenda and particulars such as time, date, place, who presided, and attendees (trustees, officers, committee members, ministers, staff, guests, and observers)
- Whether it was a regularly scheduled, special or emergency meeting
- Start and adjournment times

- Conversations, presentations and reports should be summarized with a goal of recording pertinent information for the permanent record, but not everything mentioned.
- The Board may decide to attach relevant appendices as appropriate
- Any conflicts of interest or recusals should be noted, including, where appropriate, that the conflicted person left the meeting and was not physically present prior to the commencement of deliberation and voting.
- Signature of secretary or other minute taker once the minutes are reviewed, corrected (if needed) and approved by the Board
- For matters voted on:
 - Exact wording of formal motions
 - The name of person(s) who made a motion or initiated action, and the seconder
 - Whether such motion was approved or not
 - Only the total vote (Yes, No and Abstain) is reported, not the identification of how each person voted (unless a Board member specifically requests that their dissent or abstention be recorded in the members)
 - Names of people elected or appointed to offices, committees or other leadership positions.

Review and Approval Process

Promptly following the Board meeting, the Secretary will prepare a draft version of the minutes and send it to the Board Chair or Vice-President for a preliminary review.

- Once reviewed by the Board Chair or Vice-President, the draft will be circulated to the Board members, and, if so determined by the Board, to staff who were present and/or participants who spoke or were mentioned.
- Edits will be requested within a specified timeframe.
- The minutes may be approved by vote at a subsequent Board meeting, or by unanimous written consent (which may be by email), in accordance with applicable law and the Church's bylaws.
- The minutes, once formally approved, will be signed by the Secretary and entered into the Church official records.

Executive Sessions of Board Meetings

The Board may go into executive session to discuss topics stated in Board Governance Policy 2.3. Only Board members and any guests invited by the Board shall be in attendance during executive sessions, which are confidential.

The Board may take minutes, prepare a memo, or keep other records of executive sessions to the extent necessary to record any actions taken, individuals present, recusals, or other similar matters. If an Executive session is called during an open Board meeting, the minutes of the open Board meeting will reflect the time it began and ended.

In general, the Chair will provide the Secretary with a copy of the motions/resolutions that were approved by the Board, which shall be entered into the minutes or other corporate records as motions voted on in executive session; provided, however, that the Board may determine in its discretion, or on the advice of legal counsel, that some or all of the motions/resolutions or other records documenting the executive session will be maintained only by the Board or legal counsel

and not shared with others in order to protect sensitive or confidential information, such as sensitive employee information; information relating to an internal investigation or resolution thereof; information that is protected by the attorney-client privilege, attorney work product or similar legal doctrine; or other information that would be deemed harmful to the Church, or information that, if disclosed, could reasonably chill Board members' willingness to engage in open and honest dialogue with each other in future Board meetings.

Other Requirements

- The Board meeting minutes are officially stored in All Souls' Minute Book on archival paper and/or in electronic form, such as a password protected online resource system (i.e., Realm).
- Unless otherwise provided in the Bylaws, the Bylaws Article VI, Item 7, "Full records shall be kept of the proceedings at all meetings of the Board and these records shall be open to inspection at all meetings of the Society and during normal daily business hours in the Church office." Staff is responsible for maintaining the Minute Book and/or the electronic form minutes, and making it available according to the Bylaws.
- Copies of the minutes are generally posted electronically to a password-protected space such as Realm for the convenience of members
- Per the Conflict of Interest Policy, any actual or potential conflicts of interest noted in the annual Conflict of Interest Disclosure Statements should be noted in the minutes.
- The December minutes should include the board-approved ministerial housing allowances as required by tax regulations

Approved by The Board of Trustees on __August 14th, 2025_____

Appendix 2.R2: Contributing Households Policy

Definition

- A Contributing Household is defined as a household (e.g., a social unit composed of those living together in the same dwelling) which has made a contribution of record to annual revenues (includes annual giving and restricted revenues, excludes capital campaign) from the previous fiscal year end and up to current fiscal year end — irrespective of membership.
- The Contributing Household may be one or more Qualified Voting Members who have made a contribution of record.
- The Contributing Household may be friends of All Souls who are not Qualified Voting Members who have made a contribution of record.

Process

- The number of Contributing Households for the prior fiscal year is updated each January after the audit is complete.

- The Board of Trustees reviews and approves the Contributing Household number prior to publication to the Congregation and to UUA.
- Throughout the year, the month after each quarter, the number of Contributing Households is updated and reported to the Board.

Approved by The Board of Trustees on __May 8th, 2025_____

Appendix 2.R3: Qualified Voting Members Policy

Definition

- Qualified Voting Membership is defined as individuals who have made a contribution of record to annual revenues (annual giving and restricted revenues) of the previous fiscal year (July 1st prior fiscal year) up to the Annual Election (February) and
- who have signed the Registration Book, either physically or virtually (via an electronic membership form) and
- who have affirmed through an honor system that they have attended divine worship services four or more times in the previous fiscal year, either physically or virtually. All Souls has not had a practice of taking attendance for worship services in accordance with the bylaws, and therefore, will employ an honor system in which congregants, prior to the Annual Meeting, affirm that they have met the requirements as stated in the bylaws to be determined as a qualified voting member.

Process

- The number of Qualified Voting Members is updated (additions, passings, departures) and finalized by February each year in preparation of the Annual Meeting.
- The Board of Trustees reviews and approves the number of Qualified Voting Members each February prior to submission to the UUA for certification (due in February).
- After Board approval, the Qualified Voting Membership number is submitted to UUA by February each year for UUA Annual Certification (due in February).
- Throughout the year, the month after each quarter, the number of Qualified Voting Members is updated and reported to the Board.

Approved by The Board of Trustees on __May 8th, 2025_____

Appendix 2.R4: Religious Education Student Registration Policy

Definition

- Registered Religious Education (RE) Students is defined as the number of Religious Education Students registered in the All Souls RE program ages 5 through 17.

Process

- The number of Registered RE Students is updated by February each year for UUA Annual Certification submission (due in February).
- The Board of Trustees reviews and approves the number of Registered RE Students each February prior to submission to the UUA for Annual Certification (due in February).
- After Board approval, the number of Registered RE Students is submitted to the UUA for Annual Certification (due in February).
- The number of Registered RE Students is updated again by April each year to accommodate families who may have registered later in the year and in order to obtain a more accurate number of Registered RE Students.
- The number of Registered RE Students is updated and reported to the Board each month.
- The number of RE attendance is updated and reported to the Board each month.

Approved by The Board of Trustees on __May 8th 2025_____

Appendix 2.R5: Staff Employment Agreement Policy

- The Bylaws Article X The Minister stipulates that “The salary of the Minister (Settled/Called Senior Minister and Associate Minister) shall be determined by the majority of the votes of qualified voters present and voting at the Annual Meeting of the Society or a Special Meeting duly called for the purpose of considering the question.”
- All other job positions at All Souls, including and without limitation to any Assistant Minister, Developmental Minister, Interim Minister, Targeted (Bridge) Minister, or Executive Director, are employee staff positions.
- The Bylaws Article VI 4.C stipulates “The Board shall also have, subject to the limitations herein provided, the following powers and duties; to engage and discharge employees and fix their salaries”
- The Personnel Advisory Committee, composed of at least 3 Board members in good standing, is responsible for reviewing and approving employee agreements of any Targeted (Bridge) Minister, Interim Minister, Development Minister, and Assistant Minister.
- All other employee staff contracts must be within the Board-approved Operating Budget. Any hire not within the Board-approved Operating Budget requires Board approval.

- Salary information and employee contracts for members of All Souls staff (other than called ministers) shall not be disclosed to trustees or members of the congregation and will not be routinely shared with trustees not on the Personnel Advisory Committee. However, salary information may be shared only with current trustees when the majority of the Personnel Advisory Committee deems it necessary.
- With respect to the Developmental Minister, Board review and approval is required.
- In determining the salary and employee benefits for members of All Souls staff, the Personnel Advisory Committee shall comply with the annual budgets approved by the Board and shall not exceed authorized budgeted amounts without approval from the full Board. Benefits for members of the All Souls staff shall follow All Souls guidelines.

Approved by The Board of Trustees on __May 8th 2025_____

Congregant-related Prescriptive Policies

Appendix 2.C1: Board Covenant Policy

The All Souls Board is the official body, elected from the congregation to realize our mission by establishing policy, continuing a vision process, and overseeing the direction and operations of our church by following our governance policies. Because as a Board we seek to serve this congregation well and to further its ministry to our members and to the wider community; And because as a Board we value the best interests of the congregation, *We promise to do our best to:*

- keep mission as our focus
- assume good faith on the part of all
- support one another in a spirit of honesty, respect, and kindness
- follow our Unitarian Universalist covenant and principles
- represent the best interests of the congregation
- maintain a sense of humor and humility
- participate fully at Board meetings
- listen deeply and mindfully to each other
- speak respectfully to others, even to those whose ideas differ from ours
- work cooperatively to build consensus and support decisions of the Board
- be respectful of each other's time
- support the Executive Team and staff in adhering to our governance policies.
- celebrate diversity of thoughts within the group yet work toward consensus
- celebrate our accomplishments
- be trustworthy keepers of confidences
- communicate decisions to the congregation in a complete and timely manner
- do our best to bring attention to voices not heard
- respect requests from each other for discussion and evaluation of unforeseen issues, endeavor to reach a consensus, and take the most ethically robust course of action
- agree to be called back into covenant if we fail to observe the preceding items

Appendix 2.C2: Destructive Behavior Policy

Although the congregation of All Souls believes in civility and tolerance, we recognize the need to address the potential for behavior that may challenge our sense of individual and communal safety and wellbeing. Examples of destructive behavior include but are not limited to the following:

- Perceived threats to the safety of an adult or child;
- The disruption of church activities whether in person or during on-line events;
- Actions that diminish the reputation and appeal of the congregation to existing members, potential members, donors, the UUA and/or the general public;
- Repeated unwarranted verbal or written attacks, aggression, offensive behavior, and/or repeated spreading of misinformation publicly or in private

Therefore, the following shall be the policy of the church if, and when, such a challenge may arise:

1. Situations involving destructive behavior will be brought to the attention of the Executive Team, the President of the Board of Trustees, and staff as deemed necessary.
2. If an immediate response is required, this will be undertaken by a member of the Executive Team onsite and/or the leader of the group involved. This may include asking the offending person or persons to leave or suspending the meeting or activity until such a time as it can safely be resumed. If further assistance is required, the police department may be called. Any time any of these actions are undertaken without a member of the Executive Team being present, the President of the Board of Trustees must be notified. All plans for follow-up steps will be determined by the Executive Team or the Board.
3. Persons identified as being destructive will be responded to as individuals of inherent dignity and worthiness.
4. Information concerning the alleged incident(s) that led to concern will be collected from the concerned parties by delegated Exec Team and documented before any action is taken. This documentation should include an incident report. 5. The Exec Team will meet to assess the findings and decide on a course of action, with the following actions of response recommended to them.

Step One: Initial Contact and Investigation

1. Contacts the individual (s) who felt harmed by another's behavior and documents the nature of the concern.

2. Contacts the person named as the source of the destructive behavior and informs him/her/them of the nature of the concern.
3. The Exec Team will then meet to assess the situation and will proceed to the next steps.
4. The Exec Team contacts both the individual harmed and the person who caused the alleged harm with a date by which they will be contacted concerning the issue of concern.

Step Two: To aid in evaluating the problem and determining the appropriate response, the following points will be used in assessing the nature and severity of referred problems.

- a. Dangerousness: Is the individual a source of threat or harm to persons or property?
- b. Destructiveness: What is the extent of behavior to church functions?
- c. Congregational Integrity: How likely is it that existing or prospective church members will be driven away by the alleged behavior?
- d. Causes: Why is the destruction occurring? Is it a conflict between the individual and others in the church? Is it due to a professionally diagnosed condition of mental illness?
- e. Probability of Change: How likely is it that the problem behavior will be eliminated in the future?
- f. History: What has been the frequency and the degree of destruction caused by the individual in the past?

Step Three: Contract: If the basis of the original concern is determined to be valid, this finding will be clearly communicated to the person in question and a behavioral contract (sometimes referred to as a “covenant”) for clearly-defined behavior change will be negotiated. Such communication and contract will be documented.

Contract Refusal: If the person in question refuses to negotiate a contract, refuses to abide by a contract, or engages in behavior of sufficient severity, he or she may be excluded from the church for a specified period of time, with reasons for such action and conditions for return clearly communicated and documented.

Step Four: Exclusion or Expulsion from the church as a qualified voting member and/or friend. The hope is to work towards a mutual understanding whereby persons are restored to a healthy relationship with others in the church and with the church as an institution. However, should it be determined that exclusion or expulsion from the church is necessary, the Executive Team will consult the Board of Trustees prior to this action being taken. The minutes of the Board of Trustees shall record the name of any person permanently excluded from the church.

If appropriate, the Exec/Response Team may offer referrals for professional services.

All documentation developed while investigating and resolving allegations of destructive behavior will be kept confidential. The Executive Team will be responsible for determining access to such documentation and for ensuring its security.

Approved by The Board of Trustees on _May 8th, 2025_____

Appendix 2.C3: Immigration and Safety Policy

The purpose of this policy is to serve as a guide to Staff, Renters, Board of Trustees, Members and Friends of All Souls Church. All Souls Church is committed to providing a safe and welcoming space for all individuals, regardless of immigration status. This policy establishes guidelines for interactions with immigration enforcement officers to ensure the protection of our community members and uphold our values.

In January of 2025, the Trump Administration rescinded a Biden-era policy that protected certain areas—such as churches, schools, and hospitals—from immigration enforcement. The first step in preparing for protecting immigrants who might seek sanctuary within our building, is to designate certain spaces as private, using signs that say: Private, access limited for the religious purposes of All Souls Church. Federal Agents, such as ICE, are not legally allowed to search private areas of the building.

This policy addresses access to the second floor of Wiggin House at All Souls Church, which is used by church office space and is not open to the public. In other words, the second floor of Wiggin House is a private space.

1. Non-Consent to Entry

- Immigration enforcement officers, including but not limited to agents of U.S. Immigration and Customs Enforcement (ICE), Customs and Border Protection (CBP), and/or any law enforcement officer conducting law enforcement activity related to immigration, do not have All Souls Church’s consent to enter any part of our property—
- unless they provide proper legal authorization.

2. Required Documentation for Entry

- The only paperwork All Souls Church acknowledges as providing proper legal authorization is a properly executed judicial warrant signed by a judge.
- An administrative warrant (e.g., ICE Form I-200 or I-205) does not grant lawful authority to enter the property without consent.
- Even when presented with a judicial warrant, a designated individual (such as legal counsel) will be the only authorized person to review and accept it.

3. Response to Immigration Officers

If an immigration officer (including any officer conducting immigration enforcement activities) arrives at All Souls Church, staff or community leaders should:

1. Immediately contact a Senior Minister or a member of the Executive Team
2. Politely ask the officer(s) to remain outside while verifying their documentation.
3. Request to see a judicial warrant and decline to acknowledge any administrative warrants.
4. Respond with a rote statement, such as: "I am not authorized to accept this document, and I'm going to have to ask you to leave this property."
5. Document the interaction, including names, badge numbers, time of arrival, and details of the request.
6. Film the interaction for documentation and legal purposes.
7. If law enforcement agents attempt to enter a private space, staff and/or community leaders should not prevent entry, but rather should state that All Souls does not consent to their entry into the private space
8. If law enforcement agents instruct individuals to refrain from filming, staff or community leaders can state that they have the right to film law enforcement activities such as this. However, if staff or community leaders feel unsafe, they should not feel obligated to film such activities.

4. Public Events

Immigration officers, like any other individuals, may enter All Souls Church property during public events. However, as owners of the property, All Souls Church reserves the right to request that any individual, including immigration officers, leave the premises if their presence is deemed disruptive or unwelcome.

Memo:

All Souls NYC & ICE

All Souls Response to removal of Sensitive Location Status

Our Position on Immigration. Although All Souls as a congregation has not formally created a policy position on immigration, our response is guided by the resolutions passed at seven General Assemblies (1961, 1963, 1980, 1984, 1985, 1986, 2017) which include support for immigration reform, endorsing sanctuary for refugees, and resisting the criminalization of immigrant communities. Undocumented persons are living in the community; they are our

friends, neighbors, co-workers, and fellow tax payers. We resist any unlawful attempt to remove them from the premises of All Souls.

Houses of Worship all over the country are preparing for the possibility that ICE (Immigration and Customs Enforcement) may come to their doors, seeking undocumented persons. The purpose of this memo is to provide All Souls staff, renters, the All Schools school our position on how to respond should ICE agents request entry. The Q & A's which follow are drawn from the UUA's web page: ICE and Immigration Reform

Can ICE agents enter our sanctuaries or worship spaces?

Yes. From a legal perspective, if you understand your worship to be a public event, to which public persons are welcome and invited, ICE agents could theoretically be present in the worship space without a warrant. This is not different than the legal status of worship spaces before the Trump Administration's Executive Order went into place.

Does ICE need a warrant to enter previously protected areas including our private congregational spaces?

Yes, but only for places within those areas that are considered private, since the Fourth Amendment protects areas where people have a "reasonable expectation of privacy." In the context of protected areas, areas open to the public such as lobbies, waiting areas and parking lots are considered public, while interior areas and those marked "private" with a sign are considered private. For immigration enforcement to search or enter a private area within a formerly protected area, the Fourth Amendment requires a valid judicial warrant signed by a federal judge unless staff at those areas consent to the search. Do not offer such consent.

What if ICE shows a judicial warrant to enter private spaces of our church/community?

ICE must have a judicial warrant to enter private spaces of a church. You may ask to see the warrant before allowing ICE in. A judicial warrant is issued by a court and signed by a judge and describes the location than can be entered with the warrant.

It is different from administrative warrants that may be issued by ICE or another federal agency with the name of an individual to be arrested. No one at your church is required to talk to ICE, give ICE agents any information, or say anything about anyone's immigration status.

I am an All Souls volunteer. What am I supposed to do if ICE shows up at the building demanding entry?

Below is sheet which was shared with the Executive Team of All Souls by Jennifer M. Vest, Director of the All Souls School. Although it was designed to address ICE entering a school, the protocols response is the same. You may also contact the Senior Minister (number here) which goes directly to the Minister's cell phone for more advice and/or support.

The Chart Below is a Guide to Interactions with ICE, used by the All Souls School

Where can I learn more?

Many local and national organizations are publishing materials on line for families, schools, houses of worship, etc. Below are a few resources for your consideration:

1. Unitarian Universalist Association: <https://www.uua.org/leaderlab/ice-agents>
2. Pick a scenario <https://www.aclu.org/know-your-rights/immigrants-rights#i-was-stopped-by-police-ice-or-border-patrol-while-in-transit>
3. Red cards – available in many languages. <https://www.ilrc.org/red-cards-tarjetas-rojas>
4. Witnessing and videotaping <https://library.witness.org/product/filming-immigration-enforcement/>
5. Various resources for individuals, NPO's and other organizations
<https://www.ilrc.org/community-resources>

Thank you for caring for our neighbors, friends and fellow members.

Together, we keep each other safe.

Approved by The Board of Trustees on ____ May 18th, 2025 _____

Appendix 2.C4: Safe Congregation Policy (separate document)

Appendix 3: Board-Appointed Committee Charters

Appendix 3.1: Audit Committee Charter (bylaws mandated)

Bylaws(if mandated in bylaws)

Article VI-4 of the church bylaws states: “The Board shall have, subject to the limitations herein provided, the following powers and duties: ... j) to appoint an Auditing Committee. The Committee shall report at each Annual Meeting of the Society.”

Purpose

The purpose of the Audit Committee (“Committee”) is to assist the Board of Trustees (“Board”) of The Unitarian Church of All Souls in its oversight of the church's financial integrity with a primary focus on the independent audit process.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee's responsibilities include:

- Monitoring the annual independent audit process
- Evaluating drafts of the financial statements and suggesting changes to improve clarity and presentation
- Making a recommendation to the Board about approving the financial statements
- Recommending to the Board changes in financial policies and practices
- Highlighting issues raised by the auditors in the Management Letter or otherwise regarding risk management, financial reporting, and internal controls
- Raising concerns found during the audit with the appropriate parties
- At least every ten years, recommending to the Board qualified accounting firms to serve as an independent auditor and advising the Board on the terms of engagement and fees

The Board retains responsibility for:

- Approving the financial statements (a requirement of the audit process)
- Acting on recommendations from the auditors and the Committee
- Establishing and evaluating with the Senior Minister appropriate internal controls
- Oversight with the Senior Minister on compliance with financial reporting requirements, relevant laws, regulatory requirements, and ethical standards as they relate to financial matters

Membership

The Committee membership consists of two categories:

1. Voting members

- o A minimum of two (2) All Souls voting members, who are not currently serving as trustees
- 2. Ex officio voting members
- o A minimum of two (2) current trustees, including the Board president

Tenure

- Membership is from April 1 to March 31 of the next calendar -year.
- Committee members who are not trustees serve for 2-year renewable terms
- Committee members who are trustees serve for 1-year renewable terms
- The Committee Chair serves for a 1-year renewable term
- The Board will confirm Committee members at its March board meeting

Qualifications

- Accounting, financial, business, legal, or governance background
- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee maintains independence from management while benefiting from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations
- Treasurer

Meetings

- In coordination with the auditors, Staff and Participants, the Committee Chair is responsible for creating an annual schedule of meetings relating to the audit. Such schedule should be provided to the Board when available. The major requirement is to complete the audit before the church's Annual Meeting. A suggested annual schedule is attached as an appendix
- Meeting materials should be disseminated at least two (2) days prior to a meeting
- Written minutes of meetings are optional, but if prepared, should be shared and approved by Committee members and Participants in attendance

- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

In June or July of each year, the Committee will coordinate with the Director of Operations (“DOO”) to engage an independent auditor approved by the Board, and schedule the audit process including fieldwork and delivery dates for financial statements.

- Once the draft financial statements and the management letter are ready and circulated by Staff, review and discuss these with Staff and the auditor at a meeting, preferably in-person, where the auditors will walk through the draft statements and discuss their findings
- Prepare a summary memo to the Board on findings during the audit and other relevant matters
- Make a recommendation to the Board regarding approval of the draft financial statements
- Assist the Board in preparing a finance dialogue presentation for the congregation including results of the audit, actual financial results versus budget, investment results and other relevant financial information
- The Committee Chair or another person selected by the Board will review the audit at the congregation’s Annual Meeting

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _April 27th, 2025_____.

Sample Calendar of Activities for the Audit Committee

March

- Committee members and Participants for the year are confirmed by the Board

June

- Before the June 30th, the Chair will confirm with the Director of Operations that an independent auditor approved by the Board has been retained to audit the financial statements
- To the extent needed, the Committee will review with the Director of Operations and other Participants the status and responses to recommendations from the prior year’s management letter and report such information to the Board

July/August

- An “Audit Kick-off Meeting” with the auditors and the Director of Operations to meet the audit team, review the schedule for fieldwork and delivery of financial statements, the

Director of Operations progress preparing for the audit, and discuss any non-routine financial transactions including capital projects, personnel changes and pending legal matters

- Provide the Board with estimated time schedule for the audit process with a goal to present the draft financials at the October board meeting.

September

- The Chair confirms with the Director of Operations and the auditor about progress to date on the audit work

October/November (once draft financial statements and the management letter are available)

- The Committee, Participants, and auditors meet to review the audit materials
 - o This meeting needs to occur at least two weeks before the Board meeting when the financial statements will be discussed and should be several hours long and in-person if possible
 - o The Committee and Senior Minister meet in camera (without staff) with the auditors to discuss any additional comments and concerns
- Once a revised version of the draft financials is ready for the Board reflecting additional work-in-process, changes and revisions, a second meeting may be scheduled
- The Committee drafts a Summary Memorandum to the Board about:
 - o The audit process
 - o Key findings from the audit in the financial statements and management letter
 - o Recommendation for the Board about approval of the financial statements
 - o Any other recommendations or matters to be highlighted to the Board
- The Memorandum should go to the Board, Investment Committee Chair, Finance Committee Chair, Senior Minister, Director of Operations, and Treasurer prior to the Friday before the board meeting when the financials will be discussed
- At the Board's discretion, the Committee Chair and/or the Auditor will make a presentation at the Board meeting
 - o The public portion of the meeting will discuss the financial statements.
 - o The executive session portion of the meeting will discuss the management letter.

November or December

- The auditors provide final audited financial statements which the Director of Operations circulates to the Board, Committee members, Investment Committee Chair, Finance Committee Chair, Senior Minister, and Treasurer
- All Souls members may request a copy of the audited financials (but not the management letter) from the Director of Operations
- The Board conducts a finance dialogue with the congregation that covers the audited financials, actuals versus budget, and relevant financial information. The financial statements

should be available at the meeting, but the management letter is not shared or discussed in this meeting

February

- The Committee Chair or another person selected by the Board presents a summary of the audited financial statements at the annual meeting.

March

- The Board reviews the Audit Committee Charter and Committee membership

April

- The Board decides whether to engage the auditors for the next year's audit or request the Audit Committee to run a process to select a new independent auditor

cc: Senior Minister, Director of Operations, Treasurer

Appendix 3.2: Investment Committee Charter (bylaws mandated)

Bylaws (if mandated in bylaws)

Article VIII of the church bylaws states:

1. The Investment Committee shall consist of the President and the Treasurer and not fewer than four nor more than eight other members of the Society appointed by the Board at its first meeting after the Annual Meeting of the Society. The Board shall designate alternate members to serve thereon in the absence or disability of any member of the Committee. The Board may fill any vacancy.
2. The Committee shall have supervision over the investment operations of the Society with the power to invest available funds and to buy and sell securities, all subject to such instructions or conditions as the Board may, from time to time, determine. Any such instructions and conditions which may be applicable from time to time shall be expressed in the form of a resolution of the Board, a certified copy of which shall be delivered to the Committee. The Committee shall report to the Board at quarterly intervals and at such other times at the Board request.
3. Meetings of the Committee shall be held at the discretion of the Committee as often as may be deemed necessary at such places as the Committee may elect. Meetings may be called by the Chair and shall be called on the demand of any two members thereof. Three or more members of the Committee shall constitute a quorum. In case of a tie vote, the Chair of the Committee shall cast the deciding vote. Any two members of the Committee are authorized to take such steps as may be necessary and proper to effect any transaction authorized by the Committee.

4. All meetings of the Committee shall be called by giving notice of at least twenty-four hours personally or by telephone or one week by mail to each member, such notice to be given or caused to be given by the Chair of the Committee. By unanimous consent of the members a meeting may be held without previous notice.

Purpose

The purpose of the Investment Committee ("Committee") is to provide guidance to the Board of Trustees of The Unitarian Church of All Souls ("Board") on investment oversight. The Committee also provides guidance to All Souls Church's senior staff ("Staff") on investment management. The Committee's primary responsibility is to monitor and make recommendations regarding the board-designated Capital Reserve Investment Fund ("Investment Fund"). In providing guidance, the Committee will prioritize financial stability, while remaining mindful of the church's mission and values. By assisting the church leadership in maintaining financial integrity, the Committee plays a vital role in supporting All Souls' financial health.

Accountability

The Committee reports to the Board and is jointly accountable to the Board and the Senior Minister.

Responsibilities

The Committee's responsibilities include:

- Primarily advising on the church's Investment Fund
 - o Reporting investment results and any recommendations regarding the Investment Fund to Board and the Staff on a quarterly basis
 - o Annually reviewing and updating the Investment Policy Statement (IPS) for Board approval at its December meeting
- Adhering to the guidance in the IPS
- Advising on other investments or projects if requested by the Board or Staff, provided the Committee members, who are volunteers, have the ability, time, and bandwidth
- Recusing oneself from both discussions and decisions where there is a conflict of interest or the appearance of a conflict of interest, and noting such in the Committee's minutes
- The Committee Chair shall annually sign the All Souls' Conflict of Interest Policy
- Following New York State and Federal laws and practices
- Raising any concerns with the appropriate parties
- Supervising the investment operations of the Society with the power to invest available funds and to buy and sell securities, all subject to such instructions or conditions as the Board may, from time to time, determine. Any such instructions and conditions which may be applicable from time to time shall be expressed in the form of a resolution of the Board, a certified copy of which shall be delivered to the Committee.

- The Committee shall report to the Board at quarterly intervals and at such other times at the Board request.

The Board retains the responsibility for:

- Appointing the Committee members and the Committee Chair in consultation with the continuing Committee members, Participants (defined below), and Staff
- Oversight of the Investment Fund
 - o Designating the uses of the monies in the Investment Fund (sole authority)
 - o Approving withdrawals from the Investment Fund above the approved budget
 - o Evaluating and acting on the Committee's recommendations in consultation with the

Staff

- o Reviewing and approving the IPS annually in consultation with the Staff
- Oversight of capital campaign investment fund
 - o Approving any capital campaign investment fund in consultation with the Staff
 - o Approving withdrawals from any such fund above the approved capital budget
- Approving policies and controls for any investment fund in consultation with the Staff
- Managing organization-wide risk
- Ensuring compliance with financial reporting standards, relevant laws, regulatory requirements, and ethical standards

Membership

The Committee membership consists of two categories:

1. Ex officio voting members as required by the bylaws
 - o Board Chair (President) as ex officio
 - o Treasurer as ex officio
2. Voting members appointed by the Board
 - o No fewer than four (4) and no more than eight (8) All Souls voting members (required by the bylaws)
 - o Of these, no more than one (1) member (ex officio) who currently serves as a trustee (in addition to the Board Chair)

Tenure

- An annual year of a membership is from April 1 to March 31
- The Board at its February meeting (required by the bylaws) will review the terms of those committee members whose terms end on March 31 and appoint/reappoint Committee members
- Committee members who are not trustees serve for 3-year renewable terms, except the Treasurer who serves ex officio throughout tenure as treasurer
- Committee members who are trustees serve for 1-year renewable terms, except the Board Chair who serves ex officio throughout tenure as board chair

- The Committee Chair serves for a 1-year renewable term

Qualifications

- Investment, financial, business, or legal expertise
- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset
- At least one year as a voting member of All Souls Church

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee benefits from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations

Meetings

- In coordination with the Committee members and Participants, the Committee Chair schedules meetings and provides agendas
- Meeting materials must be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are required for meetings. Draft minutes must be circulated among and unanimously approved by all Committee members and Participants in attendance. Minutes should note any conflicts of interest or potential conflicts of interest, and actions taken in regard thereto. Minutes are the responsibility of the Committee Chair, who may delegate writing the minutes to a Committee member or Participant but remains accountable for the content. Minutes are confidential to the Committee members, Participants, and Board.
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request
- The Treasurer's participation in meetings is optional

Process

- The Committee Chair schedules the Committee's quarterly meetings

- At the Committee’s quarterly meetings, the Committee will review the Investment Fund balances, strategies, and risks; identify possible items of concern; and make, as deemed prudent, recommendations to the Board or Staff
- The Committee’s deliverables to the Board and Senior Minister are:
 1. Minutes of quarterly meeting, including:
 - o Date of meeting and persons present and absent
 - o Value of the Investment Fund and change from prior quarter and fiscal year-end, and other data or benchmarks as the Committee deems appropriate
 - o Overall returns, gross and net of fees, for tenors deemed appropriate by the Committee
 - o Enumeration of topics discussed, action items, and decisions made. It is unnecessary to include comments made or points of discussion
 - o Committee minutes are marked “Confidential to Board and Management Staff” and are not distributed to the congregation or included in the board meeting package
 2. Annual review of the IPS. The Committee Chair or the Chair’s designee will review the IPS in the open session of the December meeting prior to Board approval of the IPS

Calendar

February

- Board reviews Committee membership and fills vacancies

March 31 / April 1

- Prior Committee’s membership year ends / new Committee’s membership year begins

December

- Investment Committee Chair reviews IPS for approval by the Board

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025 _____.

cc: Senior Minister, Director of Operations, Treasurer

Appendix 3.3: Nominating Committee Charter (bylaws mandated)

Bylaws (if mandated in bylaws)

Article XIII of the church bylaws states:

1. “At its March meeting each year, the Board shall appoint a Committee on Nominations composed of at least five qualified voters of the Society, provided that not more than one member of such Committee shall be a trustee or officer of the Society. The Committee shall meet promptly and choose one of its members to serve as chairman. Two members shall be appointed in each even year and three members shall be appointed in each odd year, each of such members to serve for terms of two years. In the case of the death, resignation, incapacity to

serve, or other disqualifications of any member of such Committee during the term of office of such member, the Board shall fill the vacancy for the unexpired term of such member.

2. “The Committee shall invite suggestions from the members of the Society and shall file with the Secretary of the Society on or before the November meeting of the Board a report nominating at least five candidates for the Board. If more than three vacancies on the Board are to be filled at the Annual Meeting, the Committee shall nominate at least one additional candidate for each vacancy over three. With respect to each such nominee, such report shall set forth the offices and committee assignments the nominee has held in the Society and in organizations affiliated with the Society, and the number of years the nominee has been a member of the Society. Such report shall also include the Committee's nominations of (a) candidates for the office of Deacon of such number, not less than twelve, as shall have been determined by the Board, and (b) at least one candidate for the office of Clerk of the Society.”

Purpose

The purpose of the Nominating Committee (“Committee”) is to identify and nominate suitable candidates for the Board of Trustees, the Board of Deacons, and the Clerk of the Society. The Committee's work is crucial in shaping the church's leadership and furthering the church's mission.

Accountability

The Committee reports to the Board of Trustees of The Unitarian Church of All Souls (“Board”). The Committee is accountable to the voting members of All Souls Church.

Responsibilities

The Committee's responsibilities include:

- Fulfilling the responsibilities as indicated in the bylaws and this Charter
- Providing the nomination report to the Secretary for the November board meeting
- Raising any concerns found during the nomination process with the appropriate parties

The Board retains the ultimate responsibility for:

- Ensure compliance with the bylaws and this Charter, including:
 - o Appointing Committee members at the March board meeting
 - o Filling any Committee vacancy that arises from a resignation or inability to serve
 - o Assessing the Board's needs in future trustees and conveying these needs to the Committee at the start of the nomination process
 - o Reviewing the nominations at the November board meeting
 - o Ensuring appropriate and timely dissemination of all nomination information and disposition of all election matters

- Evaluate and act on recommendations from the Committee

Membership

- The Committee members are appointed by the Board.
- Membership consists of at least (and typically) five (5) voting members:
- At most one (1) member is a trustee or officer of the Society
- Because the Clerk's primary role is to ensure the integrity of the board elections at the annual meeting, it is inadvisable and a potential conflict of interest for the Clerk to be a member of the Committee
- The members of the committee must be qualified voting members of All Souls NYC.
- The Committee meets promptly after its appointment in the March board meeting and chooses one of its members to be the Chair.

Tenure

- An annual year of a membership is from the date of appointment at the March board meeting through the dissemination of the nomination report to the congregation (no more than ten (10) days after November board meeting)
- Two (2) members are appointed each even year for a 2-year term
- Three (3) members are appointed each odd year for a 2-year term
- The Committee Chair serves for a 1-year renewable term
- In order to ensure a continuing diversity of candidates, it is preferable for Committee members to serve only one (1) term, i.e., two (2) consecutive years. In the case of a member filling the second year of a vacated term, it is preferable for that member to serve one and one-half (1½) terms, i.e., three (3) consecutive years

Qualifications

- Familiarity with:
 - o All Souls Church and the members of the congregation
 - o All Soul's governance practices and bylaws
 - o The responsibilities of and requirements for the clerk, deacons, and trustees
- Commitment to:
 - o Work collaboratively with a spiritual mindset
 - o Act in the congregation's best interests
 - o Evaluate and nominate candidates without bias
 - o Uphold the church's values of diversity, equity, and inclusion
 - o Strictly recuse oneself from discussing or voting in situations where the member has a conflict of interest and the appearance of a conflict of interest
 - o Refrain from publicly advocating or campaigning for or against any candidate during the election process

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Meetings

- In coordination with the Committee members, the Committee Chair is responsible to schedule meetings pursuant to the Calendar (below)
- Meeting materials must be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members in attendance
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request

Process

- The Committee meets as soon as possible after appointment at the March meeting and elects the Committee Chair
- The Committee identifies, evaluates, and finalizes candidates for the clerk, deacons, and trustees
- The Committee presents to the Secretary a report regarding nominations for the November board meeting

Calendar

March

- The Board appoints new Committee members at the March board meeting according to the bylaws
- The Committee meets as soon as possible and elects the Committee Chair

April through September

- The Board Chair writes a memorandum to the Committee regarding the Board's consensus and the Senior Minister's perspective on leadership needs
 - o Throughout the nomination process, the Committee will focus on finding a slate of candidates that meets the Board's development needs, is balanced, and is inclusive of the diversity in the congregation
- The Committee Chair schedules the meetings
- The Committee invites suggestions from the members of the congregation, Senior Minister, Assistant Minister, and the appropriate church staff
- The Committee will confirm with the Director of Operations that each potential trustee candidate:

- o Is a qualified voting member of All Souls
- o Has made a contribution of record to annual giving that is generous within their means in the prior church year
- The Committee interviews and evaluates candidates

October through early November

- The Committee finalizes candidates
- The Committee files with the Secretary on or before the November board meeting a report that includes:
 - o The date of the final Committee meeting and the names of members present or absent
 - o At least the requisite number of trustee candidates and each trustee candidate's:
 - Year of membership (bylaws mandated)
 - Participation in church committees and activities (bylaws mandated)
 - Recent photograph
 - Biographical information
 - Personal statement
 - Note of whether candidate is nominated for a second consecutive term
 - o At least one candidate for Clerk of the Society
 - o Nominations for the Deacons, the number of which has been determined by the Board per the bylaws
 - o Concerns or difficulties in recruiting suitable candidates, suggested improvements in process, or other issues encountered by the Committee
- The Committee Chair or the trustee Committee member presents the nomination report at the November meeting in open session
- The Committee's work ends with the dissemination to the congregation of its report regarding candidates and their qualifications (no later than ten (10) days after the November board meeting)
- Notices to the congregation will explicitly note any candidate who has been nominated by petition

January

- The Board is responsible for all post-nomination matters, including disseminating information about the candidates and ensuring an election that is consistent with the church's bylaws, policies, and values

This Charter will be reviewed and approved annually by the Board at the February meeting

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025_____.

cc: Senior Minister and Assistant Minister

Appendix 3.4: Finance Committee Charter

Bylaws (if mandated in bylaws)

None.

Purpose

The purpose of the Finance Committee (“Committee”) is to assist the Board of Trustees of The Unitarian Church of All Souls (“Board”) in its oversight of the church's financial integrity, with a primary focus on the fiscal operating expense budget and the capital expense budget.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee's responsibilities include:

- Coordinating and monitoring the operating and capital budget process
- Evaluating the budget financial statements for review and approval by the Board
- Recommending changes in financial budgeting practices based on the operating results
- Highlighting issues raised in the financial results regarding risk management policies, financial reporting, internal controls, and ethical standards
- Raising any concerns found during the budget cycle with the appropriate parties

The Board retains the ultimate responsibility for:

- Reviewing and approving the fiscal year operating expense budget and capital expense budget
- Evaluating and acting on recommendations from the Committee
- Managing overall organizational risk
- Establishing, evaluating, and maintaining appropriate internal budget and financial controls
- Ensuring compliance with financial reporting standards, relevant laws, regulatory requirements, and ethical standards

Membership

The Committee membership consists of two categories:

1. Voting members
 - o A minimum of three (3) All Souls voting members
 - o Not currently serving as trustees
2. Ex officio voting members

- o A minimum of two (2) current trustees
- o Includes the Board Chair

Tenure

- An annual year of a membership is from July 1 to June 30.
- Committee members who are not trustees serve for 3-year renewable terms
- Committee members who are trustees serve for 1-year renewable terms
- The Committee Chair serves for a 1-year renewable term
- The Board will review the terms of those committee members whose terms will end in June at its March board meeting

Qualifications

- Accounting, financial, business, legal, or governance background
- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee maintains independence from management while benefiting from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations
- Treasurer

Meetings

- In coordination with the Participants and Committee members, the Committee Chair is responsible to schedule meetings pursuant to the Calendar (below) and with the objective to complete the budgets on schedule
- Meeting materials must be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance. (Note that in lieu of written minutes, memoranda are sent to the Board in June regarding approval of the budgets and any outstanding budget issues.)

- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

- The committee's work is expected to encompass 6 - 8 weeks beginning in late April/early May and concluding in mid-June
- The budget reports, after review and evaluation by the Committee, are presented to the Board for review and approval at the board meeting in May
- The Board will present the current fiscal year forecasted and the proposed fiscal year operating expense budget and capital expense budget and relevant financial information at the budget dialogue in June
- The Committee and Participants will meet quarterly to review budget vs. actuals and address any budget issues raised
- The Senior Minister will certify for the June board meeting the progress achieved and any outstanding issues as per the recommendations of the Committee.

Calendar

March

- The Board reviews the Finance Committee Charter
- The Board reviews the Committee membership

April

- Director of Finance and Operations prepares a pro forma operating expense and capital expense budget
- The Committee Chair in consultation with the Director of Finance and Operations schedules the bi-weekly meetings with Committee meetings May – June

May

- The Committee holds 1 - 2 Finance meetings to review and work through the pro forma budgets
- The Director of Operations and the Treasurer update the budgets
- The Committee finalizes and approves the budget for recommendation to the Board
- The Senior Minister is accountable in writing to the Board at the May meeting to ensure that issues raised in the budget are in progress or have been resolved
- The Committee Chair and/or the Director of Operations presents the fiscal year operating expense and capital expense budget plans to the Board
- The Board approves/modifies the budgets, as needed. If modified, the Committee adjusts the budget and returns for Board approval.

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June

- Upon approval of the Budget, the Board Chair schedules the Budget Dialogue

- The Board presents the fiscal year budgets and relevant financial information to the Congregation for affirmation.

Monthly

- For each monthly Board meeting, the Director of Operations and Treasurer present:
 - o Reports on actual versus budgets for operating and capital expenses
 - o The Board reviews financial reports and adjusts budgets, if needed

Quarterly

- The Committee Chair schedules quarterly meetings to review the budgets vs. actual and makes recommendations to the Board

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025 _____.

cc: Senior Minister, Director of Operations, Treasurer

Appendix 3.5: Personnel Advisory Committee Charter

Bylaws (if mandated in bylaws)

None.

Purpose

The purpose of the Personnel Advisory Committee (“Committee”) is to offer wise counsel and advice to the Board of Trustees of the Unitarian Church of All Souls (“Board”) and the All Souls Senior Minister, Assistant Minister, and Director of Operations (“Executive Team”) regarding personnel matters, and to ensure that All Souls salary/benefits/compensation complies with the operating expense budget and uses UUA salary guidelines.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee’s responsibilities include:

- Serving as a sounding board and learned counsel to the Senior Minister in their role as Head of Staff

- Upon request of the Senior Minister, reviewing staff evaluations, making recommendations regarding skill development and improvement, and supporting staff development initiatives
- Reviewing the Congregation's Personnel /Employee Handbook and recommending revisions as appropriate (annually)
- Being familiar with UUA compensation guidelines
- Reviewing the overall salary/benefits/compensation line item of the operating expense budget and making recommendations to the Board
- Reviewing the Compensation Plan and individual salaries, comparing them to UUA guidelines and making recommendations as appropriate (annually)
- Advising the board if the Senior Minister is not adhering to existing board policies which define the limits of hiring authority and compensation offers
- Helping conduct personnel searches and facilitate interviews, as needed
- Providing guidance where employment and termination decisions are necessary
- Providing an objective and independent perspective where conflicts among staff or between staff and congregants exist
- Assisting the minister in their role as head of staff to understand, interpret, and pursue non-discriminatory practices in all personnel matters
- In collaboration with the Board, the Senior Minister and the Executive Team, developing a process by which to evaluate the ministries of the church in accordance with the church's stated goals and ends
- Reviewing any contractual agreements, such as hiring and severance agreements, before being presented to prospective employees (excludes Called Ministers)
- Keeping all compensation information confidential.

The Executive Team's responsibilities include:

- Ensuring that staff evaluations have been completed as per All Souls Governing Policy 4.2.3
- Reviewing staff evaluations and performance, salaries, and skills development
- Developing and reviewing the individual staff salaries using the UUA Guidelines for review with the Committee
- Submitting the total salary/benefits/compensation for the operating expense budget for input/review with the Committee

- Reviewing proposed adjustments to staff salaries once the staff salary/benefits/compensation budget is Board-approved along with the operating expense budget
- Hiring staff and contractors and notifying within 48 hours to the Committee and the Board when there is a hiring outside the Board-approved budget. Any exceptions outside of the Board-approved budget requires review of the Committee and approval of the Board
- Informing the Committee and the Board of any dismissals and resignations
- Developing the organization model and job descriptions to support the model
- Updating the Employee/Personnel Handbook upon review with the Committee
- Adhering to an annual salary cycle. Any deviations from the salary cycle requires Committee review and Board approval

The Board's responsibilities include:

- Approving the salary/benefits/compensation line item budget within the overall operating expense budget
- Approving any proposed adjustments to the Board-approved salary/benefits/compensation budget
- Comprehensive review of called minister agreements every three years for Board approval

Membership

The Committee membership consists of:

- A minimum of three Board members
- Includes the Board Chair

Tenure

- An annual year of membership is from February to January
- Each member serves 1-year renewable term
- Committee Chair serves for a 1-year renewable term

Qualifications

- Experience as a manager/advisor of employee and personnel relations, and human resource areas
- Experience with organization development
- Experience in Diversity, Equity, and Inclusion

The Board, in consultation with continuing Committee members and Participants, appoints members in March/April:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants (“Participants”) ensures that the Committee maintains independence from management while benefiting from management’s expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Assistant Minister
- Director of Operations

Meetings

- In coordination with the Participants and Committee members, the Committee Chair is responsible to schedule meetings
- Meeting materials, if appropriate, should be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance.
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

- The Committee meets as needed to review matters within the scope of responsibilities
- The Committee understands that salary information is confidential and may be shared with current trustees when the Personnel Advisory Committee deems essential.

Calendar

March/April

- The Committee is formed

April/May

- The Committee establishes the salary/benefits/compensation line item for input into the Operating Expense Budget
- The Committee recommends to the Board and/or Finance Committee the salary/benefits compensation budget

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of the Unitarian Church of All Souls on _ April 27th, 2025_____.

Cc: Senior Minister, Director of Operations, Assistant Minister

Appendix 3.6: Strategy Committee Charter

By-Laws (if mandated in bylaws)

None.

Purpose

The purpose of the Strategy Committee (“Committee”) is to assist the Board of Trustees of the Unitarian Church of All Souls (“Board”) in the developing and updating the Strategic Plan (3-Years), committee charters and chair assignments, and governing policies.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee’s responsibilities include:

- Gathering input from Board members, ministers, staff, and members of the congregation on the strategic plan, committee charters and chairs, and governing policies.
- Conducting surveys of the congregation as needed.
- Preparing draft documents of the strategic plan, committee charters and chairs, and any proposed policies for the Board to review and approve.
- Gathering congregational feedback of the Board-approved strategic plan, committee charters and chairs, governing policies, and surveys once published.

The Board retains the ultimate responsibility for:

- Reviewing and approving committee charters, chairs and membership
- Reviewing and approving governing policies
- Reviewing and approving the strategic plan
- Reviewing and approving any congregational survey results
- Publishing the Board-approved strategic plan, committee charters and chairs, governing policies, and surveys once Board-approved.

Membership

The Committee memberships consists of:

- A minimum of 3 Board members
- Board members only

Tenure

- An annual year of membership is from February to January
- Each member serves 1-year renewable term
- Committee Chair serves for a 1-year renewable term

Qualifications

- Experience with developing strategy and goals
- Experience with governance
- Financial and business skills
- Experience with conducting surveys and/or working with survey firms

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants (“Participants”) ensures that the Committee maintains independence from management while benefiting from management’s expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations
- Treasurer

Meetings

- In coordination with the Participants and Committee members, the Committee Chair is responsible to schedule meetings
- Meeting materials, if appropriate, should be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance.
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

- The Committee meets as soon as possible after the appointment at the March/April Board meeting and elects the Committee Chair
- Every year, the Committee's work is expected to begin in March/April and continue with quarterly checkpoints with the Board.

Calendar

March/April

- Gather any feedback from the Board, committees, ministers, staff and congregants
- Committee reviews Board-approved committee charters, chairs and membership, and makes update recommendations to the Board for review and approval
- Committee reviews Board-approved strategic plan and makes recommendations to the Board for review and approval
- Committee reviews Board-approved governing policies and makes recommendations to the Board for review and approval

April/May

- Committee facilitates the completion of any updates to the strategic Plan, committees, and policies to the Board.

May/June

- Ensure that the strategic plan is aligned with the Operating and Capital Budgets, and make modifications as needed for Board approval
- Communicate to the congregation any updates to the strategic plan, committee charters and chairs, and governing policies

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on __ April 27th, 2025_____.

Appendix 3.7: Buildings and Site Committee Charter

Bylaws (if mandated in bylaws)

None.

Purpose

The purpose of the Buildings and Site Committee ("Committee") is to assist the Board of Trustees of The Unitarian Church of All Souls ("Board") in its responsibilities to oversee the church's physical assets, including but not limited to any expansion, renovation, repairs, and/or ongoing maintenance of the church's buildings and site.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee's responsibilities include:

- Providing oversight of All Souls' buildings and site, both their physical conditions and appropriate programmatic and physical support for congregant, staff, tenant and rental use.
- Reviewing and recommending Board approval of Master Plan development and amendments as appropriate [recommended in CYQ3-4, in advance of budget planning in CYQ1-2].
- Reviewing annual management updates of the 10-Year Capital Plan, including high-level estimate and phasing, and recommending Board approval at minimum every five years.
- Reviewing and recommending Board approval of the Capital Budget, as amended at least annually.
- Providing regular review of active capital projects, including program, work scopes, budgets and schedules, and significant areas of concern.
- Providing semi-annual reviews of facility maintenance, including program management, seasonal and incidental maintenance, costs and areas of concern.
- Reviewing design, construction, vendor and lease contracts exceeding \$1 million and recommending for approval by the Board.
- Raising any concerns with the Board and appropriate parties related to capital budget, building renovations, tenant concerns, or legal or business contractual issues.

The Board retains the ultimate responsibility for:

- Reviewing and approving any capital expenditure
- Evaluating and acting on recommendations from the Committee
- Managing overall organizational risk
- Establishing, evaluating, and maintaining appropriate internal controls
- Ensuring compliance with relevant laws, regulatory requirements, and ethical standards

Membership

The Committee membership consists of two categories:

1. Voting members
 - o A minimum of two (2) All Souls voting members
 - o Not currently serving as trustees
2. Ex officio voting members
 - o A minimum of one (1) current trustee

Tenure

- An annual year of a membership is from July 1 to June 30
- Committee members who are not trustees serve for 3-year renewable terms
- Committee members who are trustees serve for 1-year renewable terms
- The Committee Chair serves for a 1-year renewable term
- The Board will review the terms of those committee members whose terms will end in June at its March board meeting

Qualifications

- Property management, architectural, engineering, business, project management, or legal expertise
- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee maintains independence from management while benefiting from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations
- Treasurer

Meetings

- In coordination with the Participants and Committee members, the Committee Chair is responsible to schedule meetings pursuant to the Calendar (below)
- Meeting materials must be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance or the Board Chair upon request.

Process

- The Committee meets monthly or as otherwise appropriate to discuss relevant topics and progress against plans, schedules, budgets, resources, and issues
- The Committee may meet with contractors or vendors if needed or requested by Staff
- The Committee recommends to the Board any capital budget revision requests
- The Committee receives and reviews Staff's monthly reports to the Board on project plan vs. actuals, budget vs. actuals and schedules, and raises any issues

Calendar

July 1st – June 30th

- The Committee meets monthly or as otherwise appropriate
- The Committee submits a report to the Board in May of each year

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025 _____.

cc: Senior Minister, Director of Operations, Treasurer

Appendix 3.8: Bylaws Review Committee Charter

Bylaws (if mandated in bylaws)

None.

Purpose

The purpose of the Bylaws Committee ("Committee") is to assist the Board of Trustees of The Unitarian Church of All Souls ("Board") in its development and updates of the church's bylaws with the Congregation.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee's responsibilities include:

- Gathering bylaws best practices
- Ensuring bylaws conform to New York City, New York State and Federal laws
- Gathering feedback from the Congregation on bylaws needed
- Reviewing any proposed bylaws with the Congregation
- Proposing bylaws updates to the Congregation

- Raising any concerns about bylaws with the Board and appropriate parties

The Board retains the ultimate responsibility for:

- Reviewing and affirming proposed bylaw updates for recommended vote by the Congregation
- Managing overall organizational risk
- Ensuring compliance with New York City, New York State, and Federal laws

Membership

The Committee membership consists of two categories:

1. Voting members
 - o A minimum of three (3) All Souls voting members
 - o Not currently serving as trustees
2. Ex officio voting members
 - o A minimum of one (1) current trustee
 - o Trustee acts as the Board Chair

Tenure

- An annual year of a membership is from July 1 to June 30.
- Committee members who are not trustees serve for 3-year renewable terms
- Committee members who are trustees serve for 1-year renewable terms
- The Committee Chair serves for a 1-year renewable term
- The Board will review the terms of those committee members whose terms will end in June at its March board meeting

Qualifications

- Business, legal, or governance background
- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair

Non-voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee maintains independence from management while benefiting from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister

Meetings

- In coordination with the Committee members, the Committee Chair is responsible to schedule meetings pursuant to the Calendar (below)
- Meeting materials must be disseminated at least two (2) days prior to a meeting in order to give adequate time for review
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance.
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

- Every three years, the Committee reviews the bylaws to consider if any updates are needed
- The Committee researches bylaws best practices
- The Committee hosts listening circles and dialogues with the congregation
- The Committee engages subject matter experts (e.g., attorneys, UUA resources) as needed
- After gathering input from best practices research and input from the congregation, the Committee proposes bylaws updates to the Board for review and input
- At the Annual Meeting, the Board presents the bylaws updates as resolutions for vote by the membership of the Society

Calendar

March

- Board appoints one (1) trustee as the Bylaws Committee Chair
- Board appoint 5 committee members with the following criteria;
 - o Subject matter knowledge about bylaws and governance

April - January

- The Committee Chair schedules meetings with the Committee as needed
- The Committee Chair schedules listening circles and dialogues with the Congregation as needed
- The Committee Chair schedules meetings with the Board as needed
- The Committee researches UUA best practices and other congregations
- If needed, the Committee engages subject matter experts and attorneys
- If the Committee deems necessary, the Committee will propose bylaws updates to the Board
- The Committee hosts dialogues with the members to gather feedback

February

- The Board proposes resolutions for recommended bylaws updates to the voting members
- The Board announces the results of the resolutions to the congregation

This Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025_____.

cc: Senior Minister

Appendix 3.9: Capital Campaign Committee Charter

By-Laws (if mandated bylaws)

None.

Purpose

The purpose of the Capital Campaign Committee (“Committee”) is to assist the Board of Trustees of the Unitarian Church of All Souls (“Board”) in the management of the church’s capital campaign for capital funds needed to improve and renovate our buildings and site.

Accountability

The Committee is accountable to the Board.

Responsibilities

The Committee’s responsibilities include:

- In coordination with the Senior Minister, set a goal for the amount needed to be raised.
- Organize a campaign to raise money for capital expenditures.
- Produce a “handbook” for the congregation describing the reasons for raising the money with input from the Building Advisory Committee
- Other marketing programs should be considered and implemented to support the campaign
- Produce reports to the congregation updating them on the Committee’s progress
- Working with the Senior Minister, assign duties to staff members for support of the campaign, i.e. a thank you note process; a recording of dollars raised in our database, etc. These duties can be outsourced if agreed to by the Senior Minister and the Board of Trustees

The Board retains the ultimate responsibility for:

- Hiring any firms who provide capital campaign services
- Forming the committee, committee chairs, and membership
- Setting campaign objectives and approaches
- Engaging with the congregation and donors
- Providing oversight on publicity and marketing
- Managing overall organizational risks
- Establishing, evaluating, and maintaining appropriate internal controls

Membership

The Committee membership consists of:

- Committee Chair(s)
- Trained Visitors

Tenure

- The tenure of membership continues for the duration of the capital campaign, or at the determination of the Board

Qualifications

- Familiarity with All Souls Church
- Commitment to act in the congregation's best interests
- Commitment to work collaboratively with a spiritual mindset

The Board, in consultation with continuing Committee members, appoints:

- The Committee members
- The Committee Chair(s)

Non-Voting Participants

The structure of having non-voting participants ("Participants") ensures that the Committee maintains independence from management while benefiting from management's expertise, perspectives, and concerns. The following Participants work with the Committee in a collaborative capacity:

- Senior Minister
- Director of Operations
- Treasurer

Meetings

- In coordination with the Participants and Committee members, the Committee Chair is responsible to schedule meetings (typically weekly)
- Written minutes are optional for meetings, but if taken, must be shared and unanimously approved by all Committee members and Participants in attendance.
- Recording of committee meetings is permissible by unanimous consent of all persons in attendance. The recording of a meeting will be made available to all persons in attendance upon request.

Process

- The Committee will develop a process for ensuring the successful raising of funds.
- A consideration will be made for the hiring of an outside consultant if deemed necessary.
- If possible, visits (meetings) will be made to congregants to describe the reason for raising the money and requesting a pledge. Emails and Phone Calls should embellish this process.
- The Committee will have a start and end date. It will not be a standing committee.
- The Committee will take responsibility for archiving all the documents and processes produced during the campaign to hand over to a new Committee if/when a new Capital Campaign Committee is deemed necessary by the Board of Trustees and the Senior Minister

Calendar

The calendar of the Committee is determined by the needs of the campaign, but generally operates 12 – 18 months from launch.

The Charter will be reviewed and approved annually by the Board.

Approved by the Board of Trustees of The Unitarian Church of All Souls on _ April 27th, 2025_____.

Cc: Senior Minister, Director of Operations, Treasurer