

November 2025 Board of Trustees Meeting Packet

Zoom #1

<https://us02web.zoom.us/j/87973310409?pwd=.17AQdOA8MA5jH7w9Biq1Ebt4arZZ7mO>

Meeting ID: 879 7331 0409

Passcode: fpbuu

+16468769923,,87973310409#,,,,*167552#

Covenant of the First Parish Brewster Board of Trustees

Entrusted by the congregation of First Parish Brewster, we recognize that ours is a sacred duty, and we will bring our highest selves to work on their behalf. Each of us commits to:

1. Applying professional best practices to our work as Board members.
2. Be willing to do things differently and experience discomfort in the process.
3. Develop an awareness of our own biases and prejudices. Be self-reflective.
4. Strive to create healthy partnerships; effectiveness to be measured by positive impact on FPB systems.
5. Be curious and listen to understand others.
6. Respect our collective wisdom.
7. When we disagree, we will remain committed to the mission, work hard to realize it, and speak with one voice once a vote has been taken and a decision made.
8. When lost trust is experienced, we will use this Covenant to guide an intentional effort to repair trust, including whatever amends or actions are appropriate.

Our primary commitment is to the long-range health of First Parish Brewster Unitarian Universalist Congregation.

Table of Contents:

Meeting Agenda
October BOT Meeting Minutes
President's Report
Minister's Report
Administration & Finance Director's Report
Financial Reports

*We cultivate liberating love by:
Living with mindful intention,
Acting with kindness,
Serving needs greater than our own*

Nov 18, 2025 FPB Board Meeting Agenda

1. Call to order - Light Chalice – Opening Words by Minister(s) 4:00
2. Check in 4:10
3. Acknowledgement of visitors (up to 10 minutes) 4:20
4. Updates (10 minutes total): 4:30
 - a. 325 year anniversary related events - **Paula**
 - b. Preparations 12/14 Call Meeting - **Scott**
 - c. Formation of RRT - **Scott**
 - d. Possible update on review of Sexually Safe Congregation Policy - **Niki**
 - e. Efforts re the 3 UUA related proposals - **Ed**
5. Procedures for the generation of CYM-related policies – **Rob & Janet** 4:40
6. Procedure re: establishing/renewing social justice task forces – **Rev Julia** 4:50
7. Need contract for Co-Ministers if they receive the votes for settled Ministry – **Gail** 5:00
8. Mid-year church review, election of UUA Gen'l Assembly Delegate – **Gail** 5:10
9. UUA's Evin Carvill Ziemer's offers to provide workshops at FPB – **Scott** 5:20
10. Minister's Housing Fund outstanding pledge reminders - **Gail** 5:30
11. *Enter Executive Session* 5:40
Preparations for meeting with the UUA/MFC – **Ed, Paula, Scott, Gail**
End Executive Session
12. Financial Update, including Updates from Endowment (if any) – **Karen** 6:00
13. Vote on Consent Agenda 6:15
14. Adjourn (unless we decide to stay late) 6:20

Possible Additional Agenda Items if we stay late:

- Creation of policy on helping youth with educational funds - **Ed/Paula** 6:25
- Kevin Lowey proposal to list Rev. Kaaren on the plaque – **Scott** 6:35

First Parish Brewster UU Board of Trustees Meeting Minutes

October 21, 2025 4-7:00 p.m. In-person/Zoom

Present: Scott McLane (Board President), Gail Webb (Past President),(zoom), Paula Lieb, (President-elect), Karen Witting (Treasurer), Niki Popow (Clerk), Ed Klein, Rob MacIver, Jeff Talmadge, Janet Treanor (Members-at-Large), Rev. Scot Hull

Kevin Lowey, Visitor

1. Call to order, Reading, Check in— The meeting was called to order at 4:10 p.m.

2. Proposals by Kevin Lowey

- a. Kevin proposed doing a monthly (or occasional) notice in the Angle about good things people in the church are doing. It might be called “**Go High FPB.**” He would set up an email account to which people could send in suggestions; Kevin would be the gatekeeper. The **Board voted unanimously** to support this project.
- b. Kevin reported that about \$40,000 from funds collected outside of the church had been sent to Kaaren. He is proposing that \$10,000 from the funds the church had budgeted for UUA dues (that are being withheld) be sent to Kaaren. Possible budget increases, particularly with regard to health insurance, were discussed, as well as the appropriateness of paying Kaaren as an independent contractor. It was also pointed out that some of that money withheld is controlled by Endowment and they will need to be consulted before making a decision. Kevin also suggested that Kaaren’s name be added to a plaque in the sanctuary. Although Interim ministers have not been included on the current plaque, Rev. Scot noted that this seemed to be a church practice that could be changed. The Board decided to table these proposals until next month when we could have more information.

3. Update on 325 year anniversary related events

Paula Lieb reported on the many ideas being discussed by the committee for a year-long celebration. These include an update to the FPB history, gallery shows, talks, a concert, involving the children and the wider community, and visioning for the future. Karen brought up the question of whether there needed to be a special fund for money used for these events. The Board decided to table this decision.

4. Proposal by Janet Treanor

Janet proposes doing an **article each month introducing a different staff member**. She has written one for this month on Anna Smith, CYM Director, and proposed doing the next one on Victorea Luminary, our Financial Director. **The Board voted unanimously to approve this project.**

5. CYM update on policies

The CYM committee has been reviewing pertinent policies: the Sexually Safe Congregations policy needs to be updated. Rev. Scot said the UUA has boilerplate policies that can be used. Scott suggested the Right Relations Team might be involved with this review. Janet, Board liaison to CYM, will discuss this further with the Committee.

6. Summary of the Report from the Task Force to Inventory FPB's Data, Documents, and Applications (IDA)

Ed reported that the Task Force can be disbanded. Office documents, etc, have been reviewed and categorized, and recorded. Ed said that the paper archives are being sorted. The Board discussed whether personal notes, including notes from Executive sessions, need to be secured or preserved. The consensus was that as they are personal, not church materials, they do not fall under this policy.

7. Letters to Ministerial Fellowship Committee (MFC) and the UUA regarding withholding of UUA dues

Scott and Paula discussed the drafting of letters to the MFC and the UUA regarding Kaaren's dismissal from fellowship and FPB's withholding of UUA dues. Rev. Scot discussed some of the history of turmoil at the UUA and the need to be cautious in what is said. He suggested our protests may be tilting at windmills. He thinks we should start with having a conversation with the UUA; Evin Carvill-Ziemer has offered to come to us for this discussion. Gail thinks it is okay to start with Evin, but it needs to go higher. We need to clarify whether the non-disclosure agreement continues to restrict members of the Board from sharing information with the congregation now that the investigation is over. We agreed to table writing the letters until we have more information.

8. Proposals regarding Benefit Concert for Kayli Cullen

Scott made 5 proposals regarding the upcoming benefit concert for Kayli, who grew up in this church and has performed numerous times at our services. Kayli is a talented musician who has been accepted at Berkley School of Music. The benefit concert is to help defray her college expenses. Kayli is Scott's

granddaughter; for this reason, he has recused himself from voting on this issue. The Board gave permission to hold this concert, to eliminate rental fees, and to list the concert in the weekly Angle. A one-page flyer can be found through a link in the Angle. The decisions as to whether an email blast announcement may be sent to the congregation and whether the concert will be announced from the pulpit are up to the ministers.

9. Planning for the day of the “Call” vote for our new ministers

The Board discussed the timing and procedures for this congregational vote. The Board, with Rev. Scot, decided that the Call vote would be held on December 14. The Congregational Meeting will be announced for three consecutive weeks in the Angle, starting in November. Scott and Paula will draft the announcement and see that it goes in the Angle.

We discussed whether to hold “cottage meetings” beforehand or other types of informational meetings. It was decided we would host two meetings with the ministers for the congregation before the Congregational Meeting, These will be on November 23 and December 7. A few members of the Board will make introductory remarks and then the ministers will be available for questions pertinent to their future with FPB.

10. Update on efforts regarding the 3 UUA related proposals by Ed Klein

Ed reported that he had contacted 20 congregations and had heard back from 3. If anyone has suggestions for other churches to contact, please let him know.

11. Approval of revised Policy on the Use and Protection of Personal Data (Policy 6.6)

Rob presented the slightly revised policy, which he and the Policy Committee recommend for approval. The revisions codify the policy regarding persons with access to pledge data and are in alignment with the Board’s discussion on this subject last month. **The Board voted unanimously to approve the revisions by the Policy Committee and to approve the following new language for this policy: *Each year a report of members who have not made a financial contribution of record to the operating fund during the past two fiscal years shall be provided to the Board of Trustees by authorized individuals.***

12. Motion to add 2 new members to Right Relations Team (RRT)

The Board unanimously approved Scott’s motion to **add Kip Keene and Diane Pansire to the RRT.**

13. Review of Email Voting Procedures for the Board

Recently when voting has been by email, individual voting responses have gone only to the Board President, Scott. After discussion, there was consensus that Email voting should be reserved for time-critical issues and for those issues for which it appears there would be a unanimous vote (no-brainer votes). If it appears that the issue will require discussion, it should be brought to the Board meeting. When Scott calls for an email vote, he will let Board members know they can copy other Board members on their responses if they wish to. When Scott reports back to the Board on the results of email votes, he will not state how any individual Board members voted.

14. Financial/Endowment Update

Jeff reported that the Endowment Board has approved **\$500 to purchase an enclosed bulletin board for the alcove outside the Parish Hall**. This was requested by an ad-hoc communication subgroup. The Board unanimously approved this expenditure, with the stipulation that the ministers should be consulted on such matters.

Karen made the following comments regarding the financial reports:

Please note the new format of the Financial Reports. This change was not initiated by the Finance Committee. Although several things in the report will need to be fixed, the Finance Committee agreed for the reports to be submitted as is, with the proviso that an explanation of the corrections be included.

In addition, Karen reported that the third bullet in the AFD report is inaccurate. *Regarding the 3rd bullet of the AFD Report where it says: "The Finance Committee will request approval of a revised budget this Winter." The Finance Committee did not discuss requesting a revised budget from the Board. Neither the 325th Anniversary project nor the potential changes to the balance sheet are expected to cause a change to the budget. Once details of these things are known, the Finance Committee will decide if the Board needs to vote.*

15. Approve Consent Agenda/Email Votes

The September Board minutes and the Treasurer's Report, as found in the Board packet, were unanimously approved.

The following motions were approved by email vote,

- a. **The Reverends Scot and Julia shall receive \$1500 per month in rental assistance from the Minister Housing Fund**, retroactive to the beginning of

their contract and lasting to the end of their contract, or until they either stop paying rent due to buying a house, or discontinue working at FPB, whichever is first. **Unanimously approved**

b. Pending agreement from the Endowment Board, First Parish Brewster Unitarian Universalist (FPBUU) shall stop paying dues to the Unitarian Universalist Association (UUA) in FY 2025-2026, as of October 1, 2025, pursuant to the goal of a meeting being held between FPBUU representatives and the UUA Ministerial Fellowship Committee (MFC) so that FPBUU can share our serious concerns about the process of investigation by the MFC that led to the resignation from fellowship of our interim minister, Reverend Kaaren Anderson.
8 yes votes, 1 abstention

c. **Approval for Endowment Board to provide \$1500 in funding for the 325th Anniversary Committee for upcoming events. Unanimously approved**

d. **Susan Smith, John Kielb, Susan Flaws and Victorea Luminary shall have access to members' individual pledge information** with the caveat that Susan Smith's and John Kielb's access be revoked if/when they cease to be co-chairs of the Stewardship Committee, that Susan Flaws' access be revoked if/when she ceases to be in her current COVE role, and that Victorea's access be revoked if/when she ceases to be in her current FPB staff role. **Unanimously approved**

16. Response to letter from congregant

Scott would like to respond to the letter sent to the Board on October 9 by Chuck Madansky. The consensus is that he should respond to Chuck that we have received his letter and very much appreciate the sentiments he expressed. Further actions will be discussed in the future.

17. Adjourn 7:10 p.m.

Submitted by Niki Popow, Board Clerk

November 2025 FPB President's Report

By the time you read this, the notice in the Weekly Angle will have come out that we will be voting on December 14th on selecting Revs Julia and Scot as our "settled" ministers.

Settled ministers stay with congregations for as long as they, and the congregation they are with, want. Julia and Scot say they want to be at FPB for the next 15+ years until they retire. I have had the great privilege of working with them since they arrived in August, and I can tell you that I, to, hope they will be here for the next 15+ years.

Normally settled ministries are voted on after just 1 week of meeting and greeting, and giving a sermon or two. One week is hardly adequate to be able to gauge what a minister's strengths and weaknesses are. As fate would have it though, Julia has had health issues that left some doubt, minimal as it was, as to her long-term prognosis. Therefore, the vote to "call" them as our settled ministers was put off until it could be certain she had a clean bill of health.

Thankfully, it has become clear that Julia's prognosis is excellent! Here's the thing though, as terrible as it was that Julia had medical issues, it has made it possible for all of us to really get to know Julia and Scot before voting them in as our long-term ministers.

I have been coming to FPB since the legendary James Robinson was our lead minister. I can tell you that, from my perspective, Julia and Scot are, hands down, better than the post-Jim Robinson settled ministers we have had. They are smart, kind, authentic, aware and very funny! They are great in the pulpit, and also great at handling the behind-the-scenes church business that is so important. I hope that many of you will be able to work closely with Julia and Scot in the coming years. If you do, I think you might fall in love with them, like I have.

Please join me on December 14th in moving FPB into a new and positive era. We are already a very strong church, and it is my hope and expectation that we, Julia and Scot will grow together in the coming years in ways that are both spectacular and unexpected.

Blessings,
Scott McLane
FPB Board President

Minister's Report: October-November 2025

Worship services

September 28: "How do we get to awe?" (Yom Kippur) with Rev. Julia
October 5: "The Curious Case of Betty and Barney Hill" with Rev. Scot
October 12: "All Flourishing is Mutual" (325) with Rev. Julia
October 19: "Memory" with Elenita Muniz
October 26: "Speaking for the Dead in a Haunted Nation" with Rev. Scot
November 2: "Good Grief" (Day of the Dead) with Rev. Julia
November 9: "Cosmos and Parables" (Carl Sagan Day) with Rev. Scot
November 16: "On Gratitude" with Finn Allen
November 23: "Lumpy Grace" with Rev. Scot
November 30: TBD (Advent) with Rev. Julia

Staff Management

- Staff meetings (First Tuesdays)
- Weekly Worship planning meeting with Kaeza
- Weekly supervision/check-in with Mary

General Notes

Health Update – According to the surgeon, Julia is now "cured". Hooray! We like her a lot. While the oncologists are a little more cautious in their phrasing, they do all agree in principle – treatment at this point is *preventative*. And this phase is approaching an end – just another week of radiation therapy, and Julia is all done. Thanksgiving this year will be especially joyful for us!

Meet the Minister – the initial group of meetings, very helpfully organized by the Transitions Team, have concluded. We think these were *wonderful* – it was such a gift to meet so many excellent people!

As a follow up from those meetings, in part due to stories shared and in part due to recent congregational history, we decided to go a step farther. Last month, we intentionally reached out to the parents of kids in our CYM program, impacted by the aftermath of Twinks' separation and departure. Invitations to meet were sent directly to every family in the program last year, including those who have voluntarily separated from First Parish. Over the last month and a half, we've shared stories, shared frustrations, and shared hopes for the future with all those that accepted our overtures.

What we've come to realize is that there are many stories and many perspectives, and that while many of those overlap, many also conflict. This isn't as puzzling as it sounds, but it does underscore the need for us (as a community) to find ways to honor our differing experiences. What is clear to us, as ministers, is that everyone we've talked to really does hold our shared values dear, regardless of which "side" they personally feel called to defend. And that's not nothing!

But what seems true is that we have all been disserved by a lack of transparency and communication. We heard about certain obstacles to sharing (legal, policy, and general best practice) and heard of examples where information that was shared was incomplete, incorrect, or misleading. With the acknowledgement that not everything can be known, and that not everything can be shared, it's not surprising to us that so many were so hurt.

We believe that healing, if it is on offer, will not only take time – tempers are still high, anger is still present, and hurt is still sharp – but also will require specific efforts to improve communication and transparency. We're committed to addressing this, but while improvements are actively being explored, the truth is that patience will go a long way in helping all of us chart a new course. Our hope is that our community will choose to give grace to each other, to the Board as they look to engage resources specific to this need, and to us, the new ministers trying to navigate our congregation to a place where we can do new things and not just manage old things. Fingers crossed – the work continues. And in the meantime, we are still scheduling meetings, still having conversations, and still listening.

On a related note, we are able to offer standard “office hours”, where one or both of us will be in the offices at Winslow House. Those are now posted and shared.

Staff – We have all been very busy this year, with lots to learn and lots to get sorted. That does mean we *may* have been pulling some long nights in recent weeks. Know that we are committed to staff right-sizing their hours – and to us, as ministers, right-sizing our own. To all of you who have very kindly and thoughtfully asked after our work-life balances, know that we appreciate your observations and the gentle intent behind them. We're getting there!

Worship – we had an exciting couple of meetings with the new “Worship Team” (all very unofficial at this point). Our goal is to “do Sunday” in a way that is inclusive of our membership – while your ministers love leading Sunday services, we also feel that the faces, voices, and gifts of the congregation are what make this church different and special. So, to that end, we'll be scheduling more voices at the front of the room. We'll be looking both for our own folks to lead Sundays with their own stories and their own visions, but also for our own folks to assist Sundays, when others (including your ministers) lead. And – we'll be looking for interesting voices from around the Cape and beyond, to come and share messages, visions, and experiences that will feed our hearts, encourage our spirits, and revitalize our faith. We're also looking for input here —so if you've got some suggestions, please do reach out!

So far, we have led 11 services here at First Parish. Contractually, we're to aim for about 30 or so per church year with 1 Sunday per month “off”. The math works out to, on average, 3 services for each of us every two months, which puts us a bit ahead of the regular curve.

Given our unusual hiring/call procedure, we were fully expecting to “front load” our time in the pulpit, and we commit to have good, interesting, and challenging leaders. And that’s one reason why we will be offering a class this Winter/Spring called “The Shared Pulpit”, a multi-week adventure where we spill the beans on sermon writing and service crafting. It’s a great class, so stay tuned for that.

One interesting opportunity that came out of our regional UUMA meeting in Fairhaven last month (and developed at our Cape-specific regional call this month) was the opportunity to do a pulpit swap. Currently, we’re looking at March 29th. On this day, Rev. Julia will head to one church here on the Cape, Rev. Scot will head to another, while one of our ministry colleagues will come to First Parish for the morning. This is a swap, not a “guest” per se, so we might be waving fees (depends – details are TBD). But this is a fun idea. More to come.

Also, there is a Thanksgiving service organized through Nauset Interfaith Alliance. We plan to go, but we weren’t invited to participate – we’ll be looking for more of a high-profile presence next year.

And speaking of public events – Rev. Scot accepted the invitation from the Town of Brewster to give the invocation at their Veterans Day celebration on November 11. He says he froze his toes off, but he did sneak a little bit of UU theology into his prayer. He seems very pleased with himself.

CYM – New year, new challenges. We’re working with Anna and team on how to best serve and engage our tinies. A pre-K “curriculum” needs to be very active, with the aim of “fun” (parallel-play ages are difficult ages to do Socratic dialog with). We are seeing more “upper age” kids than we did at the start – the backpacks, Halloween, and Dia de los Muertos services seem to have attracted some kids that may have been “on break”. We’re reaching out to colleagues about best-practices to serve what we’ve got, but we’re encouraged. This will be a long rebuilding time for FPB.

Adult Education – I’m going to leave this note about Faith-Forward as a reminder – this is an easy-to-use, engaging to (adult) students, and could be explored as an adult ed program “in a box” when we’re ready. More info here: <https://faithforwarduu.org>.

Above and beyond the “Shared Pulpit” class discussed above, we’re still considering a class on Timothy Snyder’s book, *On Tyranny*, another based on Erika Hewitt’s book, *The Shared Pulpit* (which is a great introduction for lay leaders into the art, science, and mystery of creating Sunday worship experiences for UU congregations), and a few others. As we get our hands around the roles, our hours, and the congregation, expect to hear more.

Final things – the weather here on the Cape has been deliciously invitational. The breezy days, the cool nights, the sun, the sea, the seals, even the tourists, have been an ongoing delight. Rev. Scot has been talking about “living at the beach” for his entire

adult life and spends a lot of time in shocked awe. We feel very lucky and blessed to be here with you all in this corner of paradise.

Report from Administration and Finance Director – November 2025

Financial Highlights & Pledges (Financials through October on following pages)

- As of 11/13/25, for FY26 we've received 170 pledge units totaling \$459,379, which is \$6,221 short of our budget. Of the amount pledged, \$226,568 (49%) has been received as cash.
- As of 11/13/25, \$488,182 (98%) of the 178 pledge units totaling \$496,929 for FY25 has been received. Of this amount, \$35,602 has been received since July 1. 37 pledges have not been paid in full.
- Staff and members of the relevant committees are developing a plan to advise donors of their pledge balances in an accurate, sensitive and timely manner. The Stewardship committee has met to begin planning the FY27 campaign.
- July-October Thrift Store income of \$67,676 is \$2,001 less than the same period last year. We're expecting to meet the FY26 revenue target of \$145,000, which is \$7,411 lower than FY25's revenue. FY25 was considered an exceptional year.
- As of 11-13-25, we've distributed \$10,240 split plate donations to 20 organizations.

Administration/Property Management

- COVE volunteer Bob Spencer is continuing his work to make the Winslow House kitchen safer and more conducive to office use. The BOC arranged for the thermostat in the church to be replaced, a section of the barn to be painted/repared and Winslow to be better insulated. We're getting quotes to replace the crash bar in Parish Hall. A paver is coming out to look at the potholes in the Thrift Store parking lot.
- I'm continuing to work with the Personnel Committee, and communicating with staff, to standardize our practices and make sure we're in compliance with all HR regulations.
- I look forward to working with those who have volunteered to help find funding to return the bell and clock of the church to working order.
- I've attended meetings of the Finance, Endowment, BOC, 325th Anniversary and Stewardship committees. I'd like to meet the members of all committees in the near future to get to know each other and to facilitate communication throughout the FPBUU community. In the meantime, I'd appreciate being kept in the loop for all activities involving finance, administration, property, personnel and operations.

Heartfelt thanks to all the volunteers, congregants and staff who make this such a thriving community!

Kind regards,

Mary Byrne, Administration and Finance Director

Financial Reports October 2025

Reconciled

Submitted by Mary Byrne, Administration & Finance Director

Table of Contents

Budget vs. Actuals – Operating as of 10-31-25

Statement of Activity Comparison FY26 vs FY25 thru October

Statement of Financial Position

% of budget should typically be at 33%

Points of Interest:

Total Income is at 49% of budget

Total Expenses are at 32% of budget

Offertory is at 37% of budget (Per prior meeting, we have increased this line item to \$50,000 while adding an expense line item of \$25,000 to Split Plate. There is no net change to the budget.)

Thrift Store Income is at 47% of budget

Electric budget for the year has been spent. We're looking into this.

Capital Expense Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	4,146.37	4,146.37
Balance 10/31/2025	4,146.37	4,146.37

Sustainability Fund

	Actual Expenditure	Board Approved
Balance 7/1/2025	63,400.34	63,400.34
Rev Kaaren Event	-918.76	-918.76
Legal Advice	-747.50	-1625.00
Deposits	120.00	120.00
Funds to Balance the Budget		-15000
Balance 10/31/2025	61,854.08	

First Parish Brewster UU
Budget vs. Actuals: Operating Budget FY26 - FY26 P&L Classes
 July - October, 2025

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36

	Total			
	Actual	Budget	Remaining	% of Budget
Revenue				
Fundraising				
Church Fundraisers				
Other Church Fundraisers	560	14,000	13,440	4.00%
Spring Auction	369	11,000	10,631	3.35%
Total Church Fundraisers	\$ 929	\$ 25,000	\$ 24,071	3.72%
Food Card Sales	175	2,500	2,325	7.00%
SnoUU Summer Program	18,083	16,700	-1,383	108.28%
Total Fundraising	\$ 19,187	\$ 44,200	\$ 25,013	43.41%
Investment, Interest, Misc				
Committee Contributions				
Circle Alliance Contributions	250	500	250	50.00%
Welcoming Congregation Contribution		3,000	3,000	0.00%
Total Committee Contributions	\$ 250	\$ 3,500	\$ 3,250	7.14%
Interest Income	633	1,250	617	50.60%
Investment Income	2,773	5,000	2,227	55.47%
Misc Contributions	177	300	123	59.00%
Total Investment, Interest, Misc	\$ 3,833	\$ 10,050	\$ 6,217	38.14%
Offertory	18,413	50,000	31,587	36.83%
Pledges				
Current Year	214,078	465,600	251,522	45.98%
Prior Year	34,796	10,000	-24,796	347.96%
Total Pledges	\$ 248,874	\$ 475,600	\$ 226,726	52.33%
Rental				
Space Rentals	2,337	5,000	2,663	46.74%
Weddings/Memorials	1,570	3,000	1,430	52.33%
Total Rental	\$ 3,907	\$ 8,000	\$ 4,093	48.84%
Thrift Store Income	67,676	145,000	77,324	46.67%
Total Revenue	\$ 361,890	\$ 732,850	\$ 370,960	49.38%
Gross Profit	\$ 361,890	\$ 732,850	\$ 370,960	49.38%

37 Expenditures

38 Administrative

39 Advertising		1,500	1,500	0.00%
40 Banking Fees	913	2,000	1,087	45.63%
41 Office Expense/Supplies	1,168	4,000	2,832	29.21%
42 OfficeEquip/Maint	1,097	6,000	4,903	18.28%
43 Software Expense				
44 Office Software	1,098	3,000	1,902	36.61%
45 Payroll Software	572	1,400	828	40.83%

46 Total Software Expense	\$ 1,670	\$ 4,400	\$ 2,730	37.95%
---------------------------	-----------------	-----------------	-----------------	---------------

47 Total Administrative	\$ 4,847	\$ 17,900	\$ 13,053	27.08%
-------------------------	-----------------	------------------	------------------	---------------

48 BldgGrounds

49 Electric	5,026	5,000	-26	100.52%
50 Gas	397	7,000	6,603	5.67%
51 Groundskeeping	6,185	14,000	7,815	44.18%
52 Housekeeping	6,450	17,000	10,550	37.94%
53 Liability/Property Insurance		21,000	21,000	0.00%
54 Phone & Internet	3,133	9,000	5,867	34.81%
55 Property-Maintenance	4,434	13,800	9,366	32.13%
56 Property-Special Projects	8,206	20,000	11,794	41.03%
57 Property-Supplies	1,001	4,200	3,199	23.84%
58 Water	644	2,400	1,756	26.81%

59 Total BldgGrounds	\$ 35,475	\$ 113,400	\$ 77,925	31.28%
----------------------	------------------	-------------------	------------------	---------------

60 Children & Youth Ministry

61 Child Abuse Prevention Training		200	200	0.00%
62 Child Care Supplies	40	300	260	13.33%
63 Contract Childcare		500	500	0.00%
64 High School Youth Program		800	800	0.00%
65 Middle School	43	800	757	5.31%
66 Office/Library		300	300	0.00%
67 Pre K-Grade 6/7		600	600	0.00%
68 SNOUU costs & supplies	7,693	3,700	-3,993	207.92%
69 Special Programing		1,000	1,000	0.00%

70 Total Children & Youth Ministry	\$ 7,776	\$ 8,200	\$ 424	94.82%
------------------------------------	-----------------	-----------------	---------------	---------------

71 Committees

72 Board of Trustees	90	1,000	910	9.00%
73 Caring Committee		300	300	0.00%

74	Landscape Committee		500	500	0.00%
75	Membership	125	858	733	14.57%
76	Social Justice				
77	Environmental		750	750	0.00%
78	Racial & Indigenous Justice		500	500	0.00%
79	Reproductive Justice		500	500	0.00%
80	Split Plate	7,194	25,000	17,806	28.78%
81	UU The Vote		1,000	1,000	0.00%
82	Wampanoag Language School	10,000	10,000	0	100.00%
83	Total Social Justice	\$ 17,194	\$ 37,750	\$ 20,556	45.55%
84	Stewardship		600	600	0.00%
85	UU Connections	111	1,660	1,549	6.70%
86	Total Committees	\$ 17,521	\$ 42,668	\$ 25,147	41.06%
87	Mortgage Loan Payments	2,462	7,400	4,938	33.28%
88	Music				
89	Guest Musicians	450	1,500	1,050	30.00%
90	Music Scores	169	1,500	1,331	11.27%
91	Music Support/Supplies	113	1,000	887	11.33%
92	PianoOrgan	180	1,300	1,120	13.85%
93	Total Music	\$ 912	\$ 5,300	\$ 4,388	17.21%
94	Staff				
95	Staff Benefits/Payroll				
96	FICA Taxes	5,992	20,016	14,024	29.94%
103	Total Health Insurance	\$ 21,994	\$ 75,200	\$ 53,206	29.25%
104	Long Term Disability	1,244	4,177	2,933	29.79%
105	Minister's FICA	2,980	9,180	6,200	32.47%
106	Minister's Term Life	471	882	411	53.45%
113	Total Retirement	\$ 7,408	\$ 22,535	\$ 15,127	32.87%
114	Staff Appreciation		900	900	0.00%
115	WorkComplnsurance	154	3,240	3,086	4.75%
116	Total Staff Benefits/Payroll	\$ 40,244	\$ 136,130	\$ 95,886	29.56%
117	Staff Professional				
118	AFD Prof Exp	65	2,714	2,649	2.40%
119	CYM Prof Exp		1,440	1,440	0.00%
120	MD Prof Exp	110	3,155	3,045	3.49%
121	Minister Prof Exp	3,787	10,000	6,213	37.87%
122	Total Staff Professional	\$ 3,962	\$ 17,309	\$ 13,347	22.89%

123	Staff Salaries				
124	Accompanist	2,600	12,068	9,468	21.54%
125	AF Director	13,195	45,240	32,045	29.17%
126	AV Tech Support	3,638	10,915	7,277	33.33%
127	Bookkeeper	8,670	26,676	18,006	32.50%
128	Childcare Providers	729	3,717	2,989	19.60%
129	Custodian	2,850	8,528	5,679	33.41%
130	CYM Director	4,644	24,000	19,356	19.35%
131	Facilities Manager	5,469	16,737	11,268	32.68%
132	Minister				
133	Minister Housing	20,083	28,833	8,750	69.65%
134	Minister Salary	18,877	91,167	72,290	20.71%
135	Total Minister	\$ 38,960	\$ 120,000	\$ 81,040	32.47%
136	Music Director	17,526	52,577	35,051	33.33%
137	Thrift Store Assistant	3,711	8,405	4,695	44.15%
138	Thrift Store Manager	18,053	52,780	34,728	34.20%
139	Total Staff Salaries	\$ 120,044	\$ 381,643	\$ 261,599	31.45%
140	Total Staff	\$ 164,249	\$ 535,082	\$ 370,833	30.70%
141	UUA/NER Dues	3,500	14,000	10,500	25.00%
142	Worship				
143	Hospitality	79	300	221	26.18%
144	Music Supplies/Worship AV		1,000	1,000	0.00%
145	Pulpit Support	1,050	2,600	1,550	40.38%
146	Total Worship	\$ 1,129	\$ 3,900	\$ 2,771	28.94%
147	Total Expenditures	\$ 237,871	\$ 747,850	\$ 509,979	31.81%
148	Net Operating Revenue	\$ 124,018	-\$ 15,000	139,018	-826.79%
149	Other Revenue				
150	Sustainability Withdrawal		15,000	15,000	0.00%
151	Total Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
152	Net Other Revenue	\$ 0	\$ 15,000	\$ 15,000	0.00%
153	Net Revenue	\$ 124,018	\$ 0	124,018	

Stmnt Activity - Year to Year Comparison
First Parish Brewster
July 1-October 31, 2025

Distribution account	Total		
	Jul 1 - Oct 31 2025	Jul 1 - Oct 31 2024 (PY)	Change
Income			
Fundraising			
Church Fundraisers			
Other Church Fundraisers	560.00	230.00	330.00
Spring Auction	369.00	330.00	39.00
Admin		-350.00	350.00
Total for Church Fundraisers	\$929.00	\$210.00	719.00
Food Card Sales	175.00	1,065.00	-890.00
SnoUU Summer Program	18,083.00	16,645.76	1,437.24
Circle Alliance (formerly Women's Circle Alliance)		890.00	-890.00
Other		3,500.00	-3,500.00
Total for Fundraising	\$19,187.00	\$22,310.76	-3,123.76
Committee Contributions			
Circle Alliance Contributions	250.00		250.00
Total for Committee Contributions	\$250.00		250.00
Interest Income	632.54	1,023.41	-390.87
Investment Income	2,773.35	2,556.77	216.58
Misc Contributions	177.00		177.00
Total for Investment, Interest, Misc	\$3,832.89	\$3,580.18	252.71
Offertory	18,412.90	8,917.51	9,495.39
Pledges			
Current Year	214,077.88	262,247.06	-48,169.18
Prior Year	34,796.09	9,372.20	25,423.89
Total for Pledges	\$248,873.97	\$271,619.26	-22,745.29
Rental			
Space Rentals	2,337.00	2,344.00	-7.00
Weddings/Memorials	1,570.00	1,400.00	170.00
Total for Rental	\$3,907.00	\$3,744.00	163.00
Thrift Store Income	67,675.80	69,676.64	-2,000.84
Total for Income	\$361,889.56	\$379,848.35	-17,958.79
Expenses			
Administrative			

40	Banking Fees	912.53		912.53
41	Breeze	0.00	520.61	-520.61
42	Total for Banking Fees	\$912.53	\$520.61	391.92
43	OfficeEquip/Maint	1,096.67	1,977.70	-881.03
44	Office Expense/Supplies	1,168.30	986.74	181.56
45	Software Expense			
46	Office Software	1,098.21	1,136.25	-38.04
47	Payroll Software	571.65	564.20	7.45
48	Total for Software Expense	\$1,669.86	\$1,700.45	-30.59
49	Advertising		370.00	-370.00
50	Total for Administrative	\$4,847.36	\$5,555.50	-708.14
51	BldgGrounds			
52	Electric	5,025.93	1,274.57	3,751.36
53	Gas	396.67	41.99	354.68
54	Groundskeeping	6,185.00	6,764.00	-579.00
55	Housekeeping	6,450.00	7,120.00	-670.00
56	Phone & Internet	3,132.56	2,386.46	746.10
57	Property-Maintenance	4,434.17	4,090.29	343.88
58	Property-Special Projects	8,206.00	10,555.00	-2,349.00
59	Property-Supplies	1,001.35	1,207.69	-206.34
60	Water	643.55	1,090.12	-446.57
61	Liability/Property Insurance		10,999.00	-10,999.00
62	Total for BldgGrounds	\$35,475.23	\$45,529.12	-10,053.89
63	Children & Youth Ministry			
64	Child Care Supplies	40.00	83.27	-43.27
65	Middle School	42.51	502.38	-459.87
66	SNOUU costs & supplies	7,693.11		7,693.11
67	Adult Faith Development		160.00	-160.00
68	High School Youth Program		294.77	-294.77
69	Office/Library		91.60	-91.60
70	Pre K-Grade 6/7		337.63	-337.63
71	Special Programing		488.45	-488.45
72	Total for Children & Youth Ministry	\$7,775.62	\$1,958.10	5,817.52
73	Committees			
74	Board of Trustees	89.99	291.75	-201.76
75	Membership	125.04	69.55	55.49
76	Social Justice		1,000.00	-1,000.00
77	Reproductive Justice	0.00		0.00
78	Split Plate	7,194.41		7,194.41

79	Wampanoag Language School	10,000.00		10,000.00
80	Total for Social Justice	\$17,194.41	\$1,000.00	16,194.41
81	UU Connections	111.17	150.00	-38.83
82	Total for Committees	\$17,520.61	\$1,511.30	16,009.31
83	Mortgage Loan Payments	2,462.44	2,462.44	0.00
84	Music			
85	Guest Musicians	450.00	125.00	325.00
86	Music Scores	168.99	131.09	37.90
87	Music Support/Supplies	113.28	14.06	99.22
88	PianoOrgan	180.00		180.00
89	Total for Music	\$912.27	\$270.15	642.12
90	Staff			
91	Staff Benefits/Payroll			
92	FICA Taxes	5,991.96	6,975.63	-983.67
93	Health Insurance			
100	Total for Health Insurance	\$21,994.48	\$28,087.12	-6,092.64
101	Long Term Disability	1,244.29	1,114.11	130.18
102	Minister's FICA	2,980.36	2,614.00	366.36
103	Minister's Term Life	471.41	272.00	199.41
104	Retirement			
112	Total for Retirement	\$7,407.58	\$10,605.68	-3,198.10
113	WorkComplnsurance	154.00	-302.00	456.00
114	Total for Staff Benefits/Payroll	\$40,244.08	\$49,366.54	-9,122.46
115	Staff Professional			
116	AFD Prof Exp	65.09	917.19	-852.10
117	MD Prof Exp	109.99	808.72	-698.73
118	Minister Prof Exp	3,786.57	962.22	2,824.35
119	CYM Prof Exp		1,598.42	-1,598.42
120	Total for Staff Professional	\$3,961.65	\$4,286.55	-324.90
121	Staff Salaries			
122	Accompanist	2,600.00	2,590.00	10.00
123	AF Director	13,195.00	16,081.04	-2,886.04
124	AV Tech Support	3,638.40	3,153.36	485.04
125	Bookkeeper	8,670.45	3,116.50	5,553.95
126	Childcare Providers	728.50	860.27	-131.77
127	Custodian	2,849.50		2,849.50
128	CYM Director	4,644.00	23,300.00	-18,656.00
129	Facilities Manager	5,469.13	6,373.28	-904.15
130	Minister			

131	Minister Housing	20,083.34	15,333.36	4,749.98
132	Minister Salary	18,876.76	18,838.32	38.44
133	Total for Minister	\$38,960.10	\$34,171.68	4,788.42
134	Music Director	17,525.52	16,691.04	834.48
135	Salary	0.00	1,950.00	-1,950.00
136	Thrift Store Assistant	3,710.50	1,900.00	1,810.50
137	Thrift Store Manager	18,052.50	16,662.02	1,390.48
138	Communications & Office Administrator		6,324.50	-6,324.50
139	Total for Staff Salaries	\$120,043.60	\$133,173.69	-13,130.09
140	Total for Staff	\$164,249.33	\$186,826.78	-22,577.45
141	UUA/NER Dues	3,500.01	4,000.00	-499.99
142	Worship			
143	Hospitality	78.55	197.28	-118.73
144	Pulpit Support	1,050.00		1,050.00
145	Music Supplies/Worship AV		170.61	-170.61
146	Total for Worship	\$1,128.55	\$367.89	760.66
147	Total for Expenses	\$237,871.42	\$248,481.28	-10,609.86
148	Net Operating Income	\$124,018.14	\$131,367.07	-\$7,348.93
149	Net Income	\$124,018.14	\$131,367.07	-\$7,348.93

Accrual Basis Saturday, November 08, 2025 07:21 PM GMTZ

Statement of Financial Position Comparison
First Parish Brewster
As of October 31, 2025

	Distribution account	Total		
		As of October 31, 2025	As of October 31, 2024 (PY)	Change
7	Assets			
8	Current Assets			
9	Bank Accounts			
10	CC5 Capital Campaign CD - 5845	103,429.30	126,761.37	-23,332.07
11	CC5 Capital Campaign Ckg - 7508	4,795.24	6,506.40	-1,711.16
12	CC5 Capital Campaign HYS - 8341	0.00	0.00	0.00
13	CC5 Capital Campaign MM - 6108	0.00	0.00	0.00
14	CC5 Endowment Ckg - 6220	5,778.16	268.91	5,509.25
15	CC5 Endowment Investment - 7015	1,385,976.23	1,327,718.20	58,258.03
16	CC5 Operating Ckg - 5859	33,101.83	32,768.52	333.31
17	CC5 Operating Sweep - 0998	162,241.70	187,385.92	-25,144.22
18	CC5 Special Funds Ckg - 6071	216,597.49	30,333.23	186,264.26
19	Total for Bank Accounts	\$1,911,919.95	\$1,711,742.55	200,177.40
20	Accounts Receivable			
21	Accounts Receivable (A/R)	-460.00	0.00	-460.00
22	Total for Accounts Receivable	-\$460.00	\$0.00	-460.00
23	Other Current Assets			
24	Food Card Inventory	8,850.00	10,850.00	-2,000.00
25	Inventory Asset	0.00	0.00	0.00
26	Other Assets			
27	Endowment Investment Accrued Income	-33.71	-138.92	105.21
28	Total for Other Assets	-\$33.71	-\$138.92	105.21
29	QuickBooks Tax Holding Account	3,422.83		3,422.83
30	Special Funds Assets			
31	Building a Bigger Table Fund	-25,477.26	-1,128.53	-24,348.73
32	Capital Expense Fund	-4,146.37	-4,293.37	147.00

33	Circle Alliance	-1,630.00		-1,630.00
34	Endowment Suspense	-7,777.55		-7,777.55
35	Heed Fund	-9,030.00	-3,362.85	-5,667.15
36	Meetinghouse Speaker Series Fund	-1,001.04	-1,407.21	406.17
37	Memorial Garden Fund	-4,904.61	-4,459.19	-445.42
38	Minister's Discretionary Fund	-557.45	-362.45	-195.00
39	Minister's Housing Fund	-142,987.87	-1,218.14	-141,769.73
40	UU the Vote Fund	99.61	-1,440.19	1,539.80
41	Welcoming Congregation Fund	-18,934.95	-12,567.59	-6,367.36
42	Total for Special Funds Assets	-\$216,347.49	-\$30,239.52	-186,107.97
43	Sustainability Fund	-61,854.08	-68,218.00	6,363.92
44	Undeposited Funds	0.00	0.00	0.00
45	Unearned Pledges	0.00	0.00	0.00
46	Unearned Summer Program Funds	-740.00	0.00	-740.00
47	Total for Other Current Assets	-\$266,702.45	-\$87,746.44	-178,956.01
48	Total for Current Assets	\$1,644,757.50	\$1,623,996.11	20,761.39
49	Fixed Assets			
50	Other Assets			
51	Transfer Suspense	0.00	0.00	0.00
52	Total for Other Assets	\$0.00	\$0.00	0.00
53	Total for Assets	\$1,644,757.50	\$1,623,996.11	20,761.39
54	Liabilities and Equity			
55	Liabilities			
56	Current Liabilities			
57	Accounts Payable			0.00
58	Credit Cards			0.00
59	Commerce Credit Card (9869)	17.75	2,219.33	-2,201.58
60	Total for Credit Cards	\$17.75	\$2,219.33	-2,201.58
61	Other Current Liabilities			
62	Payroll Liabilities			
63	Federal Taxes (941/944)	2,359.99	2,757.08	-397.09
64	Long Term Disability	-32.37	64.59	-96.96

65	MA Income Tax	1,062.84	1,086.55	-23.71
66	MA Unemployment	0.00	0.00	0.00
67	MA Unemployment Tax	0.00	0.00	0.00
68	Minister's Term Life	117.70	0.00	117.70
69	Retirement	659.84	2,777.31	-2,117.47
70	UUA	-252.24	612.04	-864.28
71	UUA - Dental	-22.32	-829.46	807.14
72	Total for Payroll Liabilities	\$3,893.44	\$6,468.11	-2,574.67
73	Split Plate	0.00	3,073.63	-3,073.63
74	UUSC Coffee Sales	-454.44	564.62	-1,019.06
75	Total for Other Current Liabilities	\$3,439.00	\$10,106.36	-6,667.36
76	Total for Current Liabilities	\$3,456.75	\$12,325.69	-8,868.94
77	Long-term Liabilities			
78	CC5 Mortgage Loan - 0001	52,878.56	58,312.49	-5,433.93
79	Total for Long-term Liabilities	\$52,878.56	\$58,312.49	-5,433.93
80	Total for Liabilities	\$56,335.31	\$70,638.18	-14,302.87
81	Equity			
82	Retained Earnings	-78,230.60	-8,949.07	-69,281.53
83	Net Income	181,478.77	81,732.69	99,746.08
84	Opening Balance Equity	1,374,309.44	1,374,309.44	0.00
85	Unrealized appreciation/depreciation	110,864.58	106,264.87	4,599.71
86	Total for Equity	\$1,588,422.19	\$1,553,357.93	35,064.26
87	Total for Liabilities and Equity	\$1,644,757.50	\$1,623,996.11	20,761.39

Accrual Basis Saturday, November 08, 2025 06:29 PM GMTZ