

## Unitarian Church of Edmonton Board Meeting Minutes - Oct 20, 2021

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**Present:** President Mike Keast, Vice-President Brandie Moller-Reid, Past President Karen Bilida, Secretary Gloria Krenbrenk, Treasurer Andrew Mills, Rev. Rosemary Morrison, Trustees Jennifer Askey, Marilyn Gaa, Susan Ruttan and David Hagel.

**Regrets:** N/A

**Visitors:** Audrey Brooks

**Call to Order:** 7:17 p.m. Meeting conducted via Zoom

**Opening Words:** Rev. Rosemary Morrison

**Approval of Minutes:** Email motion by Gloria Krenbrenk on September 25, 2021, that the minutes of the September 22, 2021, UCE Board meeting be approved. Seconded by Susan Ruttan with YES votes from Brandie Moller-Reid, Andrew Mills, David Hagel, Karen Bilida, Marilyn Gaa and Jennifer Askey. **CARRIED**

**Approval of Agenda:** Moved by Susan Ruttan, seconded by Marilyn Gaa, that the Agenda be approved as amended. **CARRIED**

### **NEW BUSINESS**

Email Motion on 8<sup>th</sup> Principle Response to CUC

The CUC requested a response from congregations by Oct 20, the date of this board meeting. Gloria Krenbrenk circulated the following motion by email on Oct 14, 2021:

**Moved** by Susan Ruttan, **seconded** by Gloria Krenbrenk, that the board approve the following statement to be sent to CUC by the Oct 20 deadline for comments by congregations: "The Unitarian Church of Edmonton has not yet had a chance to do the necessary work on the proposed 8<sup>th</sup> principle. We have been busy setting up a hybrid system for our church services and welcoming our new minister. Led by Rev. Rosemary Morrison, we do intend to give the proposal the thought and consideration that it deserves."

YES votes were received via email from David Hagel, Brandie Moller-Reid, Andrew Mills and Jennifer Askey, **CARRIED**.

Gloria Krenbrenk accessed the CUC online form and submitted the above response on Oct 16, 2021.

## Unitarian Church of Edmonton Board Meeting Minutes - Oct 20, 2021

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### Switch to Google Drive From Basecamp

Jennifer Askey indicated that she finds Google Drive easier to use because it is not necessary to download a document to look at it, and most people are familiar with Google Drive. We can use Google Drive at no cost for non-profits. Mike Keast confirmed UCE already has the required account confirming our non-profit status. Jennifer will proceed to request the Google Drive, we will give it a test, and then make a final decision. We must formulate and abide by filing conventions for this change to prove useful.

### UCE Benefit Package - attached

Provided by the HR Committee for information.

### UCE Board Terms of Reference

Susan Ruttan circulated the draft created by the Governance Implementation Task Team and moved that it be approved, seconded by Karen Bilida. Discussion followed and it was determined more work is needed on this document. The motion was withdrawn.

### Employment and Compensation Policy - attached

Moved by Susan Ruttan, seconded by Brandie Moller-Reid, that the Employment and Compensation Policy be approved with one revision in the 5<sup>th</sup> from bottom line on the first page: "only unique and extraordinary circumstances" be changed to "only unique and/or extraordinary circumstances". **CARRIED**

### Delegates for Nov 7, 2021 CUC meeting on the Proposed 8<sup>th</sup> Principle

Moved by Gloria Krenbrenk, seconded by Brandie Moller-Reid, that the following attend the Nov 7, 2021 CUC meeting on the Proposed 8<sup>th</sup> principle as delegates: Susan Ruttan, Audrey Brooks and Louse Charach. **CARRIED**

### Start Up Workshop with Joan Carolyn of CUC

It was agreed that we don't see this happening before Christmas. Mike Keast and Rev. Rosemary will explore possible dates in January, and whether the workshop will be conducted in person or via Zoom.

**Unitarian Church of Edmonton**  
**Board Meeting Minutes - Oct 20, 2021**

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**Investments**

Andrew Mills advised that our \$100,000 in GIC's earned the princely sum of \$200 in the past year. He suggested that the money be invested until March when other GIC's will mature, at which time the Endowment Committee will be asked to decide on the investments. These funds are various reserved funds and not part of UCE's operating account. Andrew Mills provided information on the NEI Income and Growth Private Portfolio which is a low risk ethical fund with low service fees.

**Moved** by Andrew Mills, **seconded** by Susan Ruttan, that UCE open an investment account with the Servus investment group "Credential Asset Management", and transfer the recently matured GIC's worth \$100,000 to this investment account, with signing and trading authority for the investment account to be the same as for the church banking accounts: Mike Keast, Andrew Mills and Gloria Krenbrenk. **CARRIED**

**Church Credit Card Changes**

Rev. Rosemary Morrison advised she does not feel the need to have a UCE credit card.

**Moved** by Brandie Moller-Reid, **seconded** by David Hagel, that the limit on the credit card for Janet Polkovsky be increased from \$1,000 to \$4,000. **CARRIED**

**Council of Committee Chairs – Jan/Feb 2022**

This process has proved useful in the past. Mike Keast and Rev. Rosemary will work on reviving the Council of Committee Chairs in the new year.

**Sharing Our Abundance – Attached**

The Social Justice Committee presented for information the list of charities that they recommend UCE support in the coming year.

**Flu Clinic**

Mike Keast suggested pharmacist Michelle Van der Molen be asked to provide a flu clinic at UCE after Sunday service, once the higher doses for seniors become available. Marilyn Gaa suggested this is a golden opportunity for outreach in the surrounding community. Mike will liaise with Michelle, and Marilyn is happy to work on publicity.

**Unitarian Church of Edmonton  
Board Meeting Minutes - Oct 20, 2021**

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**REPORTS**

Finance – Attached

Minister – Attached

Rental Committee – Susan Ruttan – Attached

Building and Grounds – Mike Keast

The committee is hard at work on the warehouse space vacated by FOH Pro to make it suitable for use by Open Door Learning. Costs are being kept to a minimum.

**New Members / Resignations:** An application was received, however there was concern that the applicant was not yet familiar with UCE. Rev. Rosemary will contact the applicant and we may reconsider at a future date.

**Closing Words:** Rev. Rosemary Morrison

**Next Meeting:** Wednesday, Nov 17, 2021 via Zoom at 7:15 p.m.  
Opening and closing words to be provided by Rev. Rosemary Morrison.

Adjournment at 9:08 p.m.

  
Gloria Krenbrenk, Secretary

  
Marilyn Gaa, Trustee

  
David Hagel, Trustee

**Recommendation to UCE Board (by HR Committee and Reverend Rosemary)**

1. The Church Administrator receives a dental allowance (accruable) of \$75 a month effective September 1 2021
2. The Church Administrator be enrolled in the CCCC benefit plan for the disability and insurance benefits for the 10 month period she works 20 hours a week (subject to confirming eligibility). As per the table below the monthly cost will be \$31.37 or \$376.44 annually. Note the CCCC requires that 75 percent of all full time employees be enrolled in the benefit plan with opt out option for health benefits if otherwise covered)

Employee Life Insurance	2x Annual Earnings	4.65
Accidental Death & Dismemberment	2x Annual Earnings	0.92
Dependent Life Insurance		0.79
Long Term Disability Insurance	66.67%	16.38
Employee Assistance Program (EAP)		1.78
Short Term Disability		6.85
	<b>Monthly</b>	<b>31.37</b>
	<b>Annually</b>	<b>376.44</b>

**UCE Benefit Package**

The UCE Benefit Package for full-time employees is as follows. Note that in this document 'staff' refers to employees that meet the requirement for a full-time employee as set by the Board.

Note the current (October 2021) Minister is a contract employee and her benefit package is based on her contract. The employee benefit package provided to the previous Ministers guided that contract but does not directly apply to the current Minister.

**Eligibility**

A full-time employee is one that is employed a minimum of 20 hours per week from September to June. The Board may waive this requirement at its discretion for extraordinary reasons.

**Health and Dental**

All staff are eligible receive a Benefit Package through the Canadian Council of Christian Charities (CCCC). Benefits include long and short term disability, life insurance and a range of health benefits similar to the best plans provided by large corporations and government.

Note that Janet Polkovsky, Church Administrator has chosen to opt out of health coverage since she is covered under her spouse's plan. This is allowed under the CCCC plan but she will be required to have the non-health benefits

*Dental*

Dental is optional under the CCCC plan. Historically the UCE provided staff and the Minister a dental allowance of \$75 a month (accrued). Currently (October 2021) under her contract the Minister receives dental coverage under the CCCC and does not receive the \$75 monthly allowance

*Vision*

The CCCC health plan covers vision care

The UCE provided an annual \$50 benefit payment (accrued) for vision coverage

Note: This is redundant and probably due to not being aware of what is covered by health plans. Therefore that this benefit not be provided to staff covered by a health plan

***Pension Plan (for staff; Minister has a pension plan)***

The HR Committee recommended and the Board approved as of September 1, 2017 restoring the benefit of a matching RSP contribution for all permanent employees working at least 20 hour per week. This would be a contribution to the Registered Saving Plan of up to 16 percent of salary with the amount increasing by \$240 per year. The HR Committee recommended that the RSP Contribution for the 2017-18 fiscal year be \$1,240 and thereafter increase by \$240 per year. This was to be up to a maximum of 16 percent of the annual salary

For the purpose of the RSP the Board approved the contribution for employees employed during the period September to June. The Board also approved leaving the RSP contribution in place when the RE Director hours were reduced to below 20 hours a week due to the Covid situation,

**Current Situation**

Due to the Covid situation and current employee agreements the UCE has no year round full-time employees. The Church Administrator did not work during summer months until 2021. Her current agreement states there are two district periods:

- Primary Work Period: August 22 to June 25 – 20 hours per week
- Summer Work Period: June 27 to August 21 – 10 hours per week

Note the CCCC package only applies to full time employees defined as a minimum of 20 hours per week. It can apply for partial months when some months have less than 20 hours a week terms.

UCE HR Committee  
October 2021

# Employment and Compensation Policy

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## Purpose

- To establish a framework for employment and remuneration of church members, including eligibility for employment and method of payment, i.e., salaries, contract payments and honorariums.
- To ensure that compensation practices are following requirements of the Canada Revenue Agency and *Income Tax Act*, *Alberta Societies Act*, *Alberta Employment Standards* rules, and any other applicable legislation.

## Guiding Principles

- The framework must not serve to undermine nor to be a disincentive to the continued and critical role of volunteers.
- Employment and remuneration must reflect the realities of budgetary constraints.
- Compensation process must be open and transparent.

## Policy Framework

### *Eligibility for Paid Work*

- The relationships between minister and congregants and between minister and supervised staff are very different. To honour and support those distinct roles, the search for new employees will first be done externally. If suitable candidates are not found, then the search for full-time or part-time paid employees may expand to include Unitarian Church of Edmonton (UCE) members and friends. Members of the Board of Trustees (board) are not eligible for full-time or part-time employment.
- All applicants are subject to conflict of interest considerations and procedures. (See UCE's Conflict of Interest and Confidentiality Agreement.)
- Members of the board, committees and task teams, as well as general congregants, may be considered for contractual arrangements with the church. However, to avoid even the perception that either conflict of interest or sense of entitlement is influencing executive decisions, only unique and extraordinary circumstances may warrant contractual arrangements with board members.
- Members of the board, committees and task teams are not paid for their work in those positions but are eligible to claim for reimbursement of expenses, which may be reasonably incurred in connection with church business, as the board may from time to time authorize.

- Paid positions or contractual arrangements not approved by the congregation at the Annual General Meeting may be approved by the Board of Trustees up to a total annual amount not exceeding 5% of the annual operating budget.

#### *Contractor or Employee*

- The nature of a charity's payment to an individual and the reason that it was made determine the payment's status under the *Income Tax Act* and if there are any reporting requirements with Canada Revenue Agency (CRA).
- To determine whether a contractual business relationship or an employer-employee relationship exists, Canada Revenue Agency guidelines must be considered. Indicators include, but are not limited to: control or independence exercised; supply or ownership of tools and equipment used; ability to hire or sub-contract; degree of financial risk undertaken; profit opportunity and loss risk. (Employers who mistakenly treat someone as an independent contractor who is really an employee can sustain serious liability.)
- Clear and complete independent contractor agreements must be drafted so that no doubts can be raised over the nature of the working relationship. Such an agreement should include at a minimum:
  - A statement that the independent contractor is not an employee of the church and is not entitled to employee benefits
  - A complete description of services being performed by the contractor
  - Specifics regarding the fees to be paid
  - Particulars with respect to invoicing for work completed
  - How much notice of termination is required
  - Reporting structure - who authorizes work to proceed, who authorizes payment
- If an employer-employee relationship exists, the church must ensure that the appropriate statutory payroll deductions and remittances are completed, and that provincial employment standards are followed. As well, Human Resources policies must be followed, ensuring that an approved job description and designated supervisor are in place.

#### *Volunteers and honorariums*

- When engaging volunteers, the church should avoid certain actions that can make the volunteer appear to be an employee, such as:
  - Compensating volunteers for their time
  - Assigning volunteers functions normally carried out by paid employees
  - Directing volunteers to come to work
  - Promising the volunteer future employment as a result of the volunteer position
- Honorariums are voluntary payments made for services for which a formal invoice is not provided. Examples of individuals eligible to receive honorariums include: guest speakers,



workshop facilitators, and others providing a one-time service for which the church leadership feels a modest payment is warranted. The recipient of the honorarium is expected to self-declare the money received in their tax filings.

- Volunteers may be asked to do something beyond what would normally be expected of them for which the board may consider an honorarium is warranted.
- The church should review the volunteer relationship to determine if it has changed to one of employer-employee or self-employed contractor.
- To honour and preserve the spirit of volunteerism and to properly acknowledge work that goes beyond volunteerism, the church does not encourage the practice of paying an honorarium to people carrying out expected regular duties.

### **Implementation**

- Consideration of compensation for services may be triggered by factors such as hours and regularity of services provided, relative importance to church functioning, and/or exceptional or extraordinary requirements.
- In keeping with its Terms of References, the Human Resources Committee will advise and make recommendations to the Board of Trustees regarding employment and compensation structures for new and existing church requirements.
- The policy will be included in the policy manual and accessible for viewing in both an electronic and printed format.

**Effective Date:** (Board of Trustees approval date)

**Review:** To be reviewed every four years, or earlier as circumstances require.

**Last reviewed:**

**PROCEDURES (if not covered under policy framework or implementation - separate page attached)**

**Sources:** Canadian Unitarian congregations (Westwood, Calgary, Vancouver, Victoria, Toronto)  
Canadian Centre for Christian Charities, Canada Revenue Agency

2022

UCE- SHARING OUR ABUNDANCE RECIPIENTS – ~~2021~~- ff

**The Unitarian Church of Edmonton donates half of the loose change collected to a different charity for these months:**

**January -- CHANGE FOR CHILDREN**, Edmonton partners with communities in Latin America and Africa who are struggling with poverty to improve access to basic needs, healthcare and education. It is a local organization but aid goes to developing countries.

**January – Canadian Unitarian Council (CUC) – Sharing Our Faith** funds congregational initiatives that enhance ministry, aids projects and outreach for congregations, to enhances the UU movement in Canada. Grant funds are allocated yearly for congregations to help fund workable projects.

**February -- iHUMAN Youth Society**, Edmonton supports at-risk youth to obtain housing, mental health and addictions support and build creative strengths. Their mission is to work with traumatized and marginalized youth who live high risk lifestyles.

~~March **INTERNATIONAL COUNCIL OF UNITARIAN UNIVERSALISTS (ICUU)** The International Council of Unitarians and Universalists is a network of uu organizations: 22 international voting groups serve on the ICUU Council. Our Mission is to empower UU groups and grow emerging global UU faiths..~~ *deleted.*

**MARCH – UU INTERNATIONAL WOMEN’S CONVOCATION:** is a non-profit organization in special consultative status with the UN Economic and Social Council, focusing on global women’s rights and empowerment. IWC partners with UU women’s groups and grassroots NGO’s to implement programs to end violence against women; promotes gender equal opportunities, and enables educational opportunities. (2021-ff addition to “Sharing our Abundance”)

**April -- CHILD HAVEN INTERNATIONAL**, Maxville, Ontario was started by Unitarian Minister Fred & Bonnie Cappuccino. Child Haven supports children and women in developing countries who are in need of food, education, health care, shelter and clothing. Child Haven has five homes in India, Nepal, Tibet, China and Bangladesh.

**May -- YOUTH EMPOWERMENT & SUPPORT SERVICES (YESS), Edmonton**  
For over 35 years has provided support, programs, housing and resources to youth who are homeless. Over 60,000 meals are served annually to this high needs group. YESS needs 6 million annually to stay up and running and one half of that amount comes from donations.

**June -- GEORGE SPADY CENTRE, Edmonton** an inner city agency provides overnight shelter to 72 adults. They have a 20 bed detox program for adults under the influence of alcohol or drugs. Admission is immediate, is offered on a 24 hour- 7 day a week basis.

**July -- STEPHEN LEWIS FOUNDATION, Toronto** delivers resources directly into the hands of grassroots organizations turning the tide of HIV and AIDS in Africa.

**August -- BOYLE STREET CO-OP, Edmonton-** a non-profit, inner city agency assisting individuals and families challenged by homelessness and poverty. Each year they help 12,000 people,(including Indigenous groups) access health care, mental health and addictions support, housing, employment counseling and drop in services.

**September -- CAMP FYREFLY, Edmonton** is Canada's only national leadership retreat for lesbian, gay, bisexual, trans-identified, queer, questioning and allied youth. The camp is designed to help youth develop leadership skills and personal resiliency.

**October -- UNITARIAN-UNIVERSALIST UNITED NATIONS OFFICE (UU-UNO), New York City** is the Unitarian Universalist Association's representative at the UN. It is committed to peace, freedom, environmental responsibility as well as social, civil and economic justice.

**November -- CBC TURKEY DRIVE, Edmonton** raises cash and collects donations for Edmonton Food bank to ensures people in need enjoy a festive meal.

**December-- CENTRE TO END ALL SEXUAL EXPLOITATION (CEASE), Edmonton** works with community partners to heal the harm of sexual exploitation which includes public education, support, bursaries, trauma recovery and emergency poverty relief.

## Treasurer's Report for the Month of Sept 2021

### Review of financials

- Please refer to the graphs in this document and financials which are attached separately
  - Income still on budget, starting to see some unidentified contributions
  - Income tracking is good for leases and ID contributions; no casual rentals yet
  - Trendline for the Leases vs. Utilities and Taxes is good
  - Trendline for the External and Janitorial vs. Casino is good
  - Payroll is on (new)budget; Office expenses back on budget after a bump last month
  - Overall summary:
    - External and programs a bit over budget
    - Office, building, and payroll are all under budget
    - Income is a bit below budget

### Finance Committee meeting was held on Oct 12.

- Reports
  - Tellers: Edwina has suggested that we start looking for a new head teller in the coming months
  - The audit committee has started their audit of the last church year
  - Endowment committee has not met yet
  - GIT: Will start looking at the Financial Best Practices report in the coming months
  - Canvass: Mar church theme is "renewing faith"; possible theme "renewal"
- Church Investments
  - \$100,000 in reserve fund GICs matured on Oct 11<sup>th</sup> and is now in operating account
  - Will move that UCE open an investment account at Servus to explore other options as our investments are currently not keeping up with inflation
  - If the motion proceeds, I propose that we invest the \$100,000 in Northwest Ethical Funds (NEI) Income and Growth Private Portfolio. This is a low-risk fund.
  - I am asking the endowment committee to review future investment options.
- Church Insurance
  - The finance committee is reviewing existing insurance.
  - Will decide at our Nov 9<sup>th</sup> meeting if we stay with current insurance broker
- Payroll
  - Finance committee has asked Tindill and Company to quote on providing payroll services to UCE. This quote will be considered at the Nov 9<sup>th</sup> meeting. At that time the finance committee will recommend how to proceed with payroll in 2022.
- Giving Tuesday
  - Finance committee is preparing a newsletter insert for Giving Tuesday (Nov 30)
- Summary
  - UCE remains in good financial shape. Our income and expenses are close to our amended budget and we have good cash reserves.

**Treasurer's Summary Report**  
October 15, 2021

For the month of **Sep 2021/2022**

**Bank Balances**

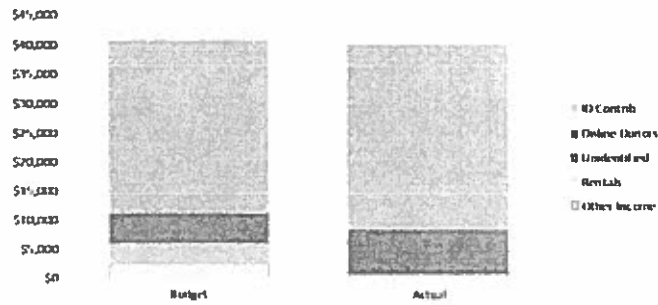
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Chequing	\$67,927	\$70,262	\$56,075									
Casino	\$70,989	\$70,989	\$70,989									
Restricted	\$49,518	\$49,518	\$49,562									
Reserves	\$139,637	\$139,637	\$139,917									

**Payables**

	\$4,521	\$7,760	\$2,163
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**Income**

**Income Summary YTD**  
Excluding Leases and Casino  
September 2021



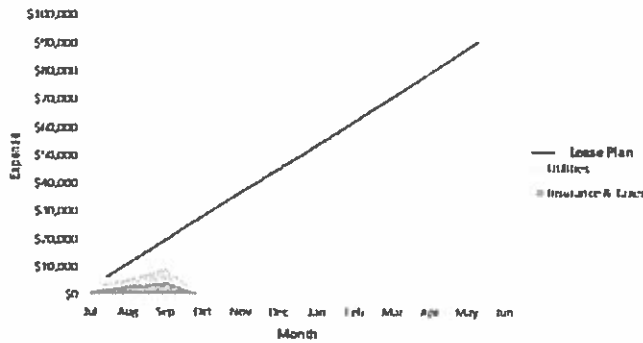
**Income Tracking**

**Income Tracking**  
ID Contributions, Leases, & Rentals



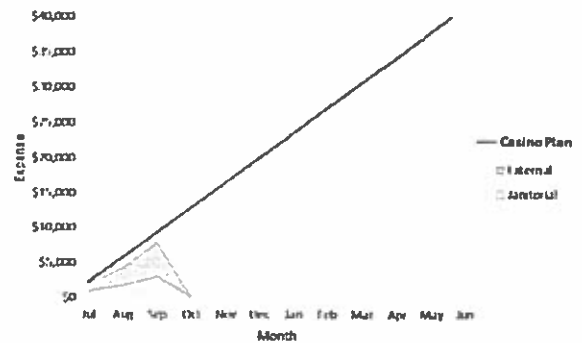
**Leases vs Utilities and Taxes**

**Leases vs Utilities, Insurance, & Taxes**



**Casino vs External and Janitorial**

**Casino vs Janitorial and External Relations**



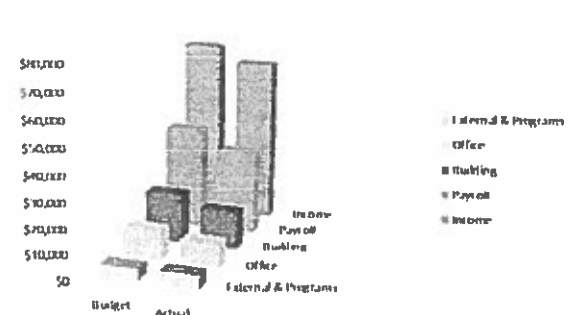
**Payroll**

**Payroll and Office Expenses**  
(including Bookkeeping)



**Summary of Income vs Expenses**

**Income and Expenses YTD**  
September 2021



Report for the Board  
Unitarian Church of Edmonton

Rev. Rosemary Morrison  
For the month of September, 2021

**1. Worship and Rites of Passage**

- Designed and led three services in September.
- Met with Gordon Ritchie by phone to help me understand how the committee functions.

**2. Pastoral Care and Presence**

- During my meetings with church leaders, (ongoing for next several months) I had opportunity to learn of some of the pastoral care needs of the congregation and the systems in place for pastoral care.
- Historically, the minister has not been fully engaged in providing pastoral care to the congregation. I am hoping that with time this will no longer be the case, but I think it is going to take a longer than I would like.

**3. Spiritual Development for Self and Others**

- I have begun bringing different spiritual practices into the worship services and will continue to do so. While this is something, it is important to begin laying the groundwork for a desire for deeper spiritual engagement within the congregation. I am hoping for Soul Matters small groups to begin September 2022-this will require some funding for the complete Soul Matters package (worship, RE, small groups). For this church year it was \$435.00 USD.
- I continue with my own spiritual practice and journey of self-discovery.
- I engage in spiritual direction once per month with Louis Huey-Heck of Penticton.

**4. Social Justice in the Public Square**

- I have joined the Interfaith group to begin learning of the things going on in the area.
- I participate an anti-racism, anti-oppression, multicultural UU minister's study group through the Interim Ministers chapter. We meet every 6 weeks.

**5. Administration**

- Regular meetings (weekly) with church administrator and interim DRE. In these meetings I offer support, learn of what they are doing, and help trouble shoot any issues that have come up.
- Worked with the Human Resources committee to plan for the hiring of a new DRE. Provided resources for the development of a new DRE job description and Personnel Policy manual.
- Met with Governance Implementation Team and will continue doing so to support them in their work.

**6. Serves the Larger Unitarian Universalist Faith**

- Joined the Edmonton Interfaith group
- Met with Wood Buffalo cluster on September 17<sup>th</sup>
- Met with Interim Ministry colleagues in September (ARAOM working group)
- I meet monthly with my Preliminary Fellowship mentor (Joanne Giannino)
- I met with Debra Faulk to learn of her work with the Calgary Alliance and the other multifaith groups she worked with.

**7. Leads the Faith into the Future**

- I have been inspired by the work the tech team is doing to get the services online through zoom and live stream. They are to be commended.
- I have spoken with Andrew Mills regarding my desire to be able to simultaneously project something into the sanctuary and online during the service.

**General Comments for September, 2021**

- I met with many leaders of the congregation to begin understanding the structure, history, vision of UCE. I have learned a lot about where you've come from, where you are now, and what may be possible in the future. I am continuing these conversations through the year but won't be booking them at such a frenetic pace.
- I am beginning to learn the lay of the land and am appreciative of the many congregants who have been helpful in me getting settled.

## **Rentals Committee**

Chair Susan Ruttan, members Doug Eastwell, Larry Charach, and administrator Janet Polkovsky

### **Report to the board, October 2021**

1. Tenant FOH Pro has moved out, effective Oct. 1. Work on renovating their warehouse space has begun. FOH Pro has installed some but not all the sound equipment they have promised, in lieu of \$12,000 in unpaid rent; the rest is expected soon.
2. Tenant Open Doors is to move into the warehouse, and out of Keeler Hall, when it becomes available. Lease for that space not yet signed.
3. Our former casual renters are starting to trickle back:
  - Vocal Minority choir is now back, and singing coach Janet Smith is starting this week.
  - The bridge group is talking about a return in November, and Orchestra Borealis is looking at possibly late November.
  - Vocal Alchemy choir and its sister choir Ante Meridian are currently practising in a big church with distancing room that we can't offer. Vocal Alchemy still stores its music with us, and hopes to return to us in January.
4. The Westwood choir will use our sanctuary on Tuesday evenings through December, at no cost. Their church is too small for social distancing.