

Minutes of the 135th Annual Business Meeting of the Ottawa Field-Naturalists' Club January 14, 2014

Place and time: Fletcher Wildlife Garden, Ottawa, Ontario, 7:00 pm
Chairperson: Fenja Brodo, President

Over 30 attendees spent the first half-hour reviewing the minutes of the previous ABM, the financial report and the OFNC committees' annual reports for 2012-2013. The meeting was called to order at 7:30 pm with some opening remarks from the President.

1. Minutes of the Previous Annual Business Meeting

It was moved by Annie Bélair and seconded by Rémy Poulin that the minutes of the 134th Annual Business Meeting be accepted as distributed.

Carried

2. Business Arising from the Minutes

Nil.

3. Communications Relating to the Annual Business Meeting

Nil.

4. Treasurer's Report by Ken Young

Ken started by explaining that the OFNC uses a "fund accounting" system. This means that the revenues and expenses for some OFNC activities are segregated; each of these is a fund. A side effect is that the financial statements do not include a single table presenting all the revenues and expenses of the Club. Instead there are separate statements for different types of fund. Therefore Ken distributed a separate table showing a statement of operations and changes in fund balances for all OFNC funds.

All the funds except one are "restricted". This means that the revenues of the fund can only be spent on the purpose established for the fund. One fund is "externally restricted". That is the Macoun Camfield Endowment, which results from a legal agreement made between the donor (the Camfield family, in memory of Martha Camfield who passed away in 2010) and the OFNC. This money in this fund is used to earn interest. Half of the interest is reinvested to maintain the value of the fund, and half is used to develop the Macoun Field Club. The other restricted funds are based on restrictions that were established internally, by the OFNC.

There is one unrestricted fund, the "General Fund", which accounts for most revenues and expenses of the Club.

These funds, then, are used to organize the revenues and expenses of the OFNC. In the financial statements, details about the General Fund are on page 3, the inter-

nally restricted funds are on page 4 and the externally restricted fund is on page 5. The Statement of Financial Position on page 2 is for the aggregate of all funds; it is equivalent to the Balance Sheet of a for-profit business. The Statement of Cash Flows on page 6 is also for all funds taken together.

Starting in 2014, a new internally restricted fund will be created for the Fletcher Wildlife Garden.

Ken then drew our attention to the financial results. Net revenues for 2013 were positive for a second year, so the Club is in a good position financially.

As for the 2014 budget, it was approved by Council in November 2013; it is attached to the minutes of that meeting and is available on the OFNC website where minutes of Council meetings are kept, at <http://ofnc.ca/council/minutes.php>.

Fenja thanked Ken for his presentation, and for his hard work as treasurer.

Motion: It was moved by Ken Young and seconded by Rob Alvo that the financial statements be accepted as a fair representation of the financial position of the Club as of September 30, 2013.

Carried

5. Nomination of the Accountant

Moved by Ken Young and seconded by Barbara Chouinard that the accounting firm of Welch LLP be nominated to conduct a review of the OFNC's accounts for the fiscal year ending September 30, 2014.

Carried

6. Committee Reports

The annual committee reports serve as a record of what the OFNC does throughout the year. A copy had been distributed to attendees at the beginning of the meeting.

Moved by Annie Bélair and seconded by Ernie Brodo that the reports be accepted as distributed.

Carried

Some notes:

- a. The Birds Committee's annual report states that "members of the committee were active as volun-

teers with the very successful BirdLife International World Congress held in Ottawa in the summer of 2013.” Fenja added that in December 2013, Ian Davidson, member of OFNC Council and executive director of Nature Canada, presented Nature Canada’s “Affiliate Award” to formally recognize the OFNC’s contribution to the phenomenal success of the congress.

- b. As of January 2014, the Excursions and Lectures Committee will be called the Events Committee.
- c. The Finance Committee’s annual report reflected the fact that at the time of writing the report, the OFNC financial statements were not finalized and it was thought that a small deficit may be the result for the period. Now that the financial statements are finalized, the result is a profit. This is the reason for the discrepancy.
- d. Dan Brunton pointed out that the Publications Committee’s annual report states that the “challenge of getting *The Canadian Field-Naturalist* (CFN) back on schedule has been virtually achieved.” He announced that issue 127(4), the last issue of 2013, was electronically sent to subscribers on the day of this meeting, meaning the CFN is indeed back on schedule. The crowd applauded to congratulate the CFN publishing team.

7. OFNC’s Twitter Accounts and Blog

Natalie Sopinka, new member of the Education and Publicity Committee, introduced herself and described some of the new social media initiatives that were launched:

The OFNC now has three Twitter accounts: one for the CFN, one for the Fletcher Wildlife Garden and one for the OFNC in general.

A WordPress-based blog has been created (<http://ofnc.wordpress.com>) for reports of monthly meetings and events, as well as local nature-related information. It is being monitored by members of the Education and Publicity Committee. An email was distributed to OFNC members to announce its launch and an article on the subject will be published in *Trail & Landscape*.

She invited everyone to follow the Twitter accounts and the blog, and said that anyone is welcome to write entries for the blog.

8. Report of the Nominating Committee

A. MacKenzie

Relevant Excerpts from the OFNC Constitution (revised February 2000)

Article 8 – “The Council shall consist of the officers of the Club and up to eighteen additional members, all members of the Club.”

Article 12 – “The officers of the Club and other members of the Council shall be elected annually at the Annual Business Meeting. The nomination of sufficient persons for election to the various offices and membership of the Council shall be the responsibility



of the Nominating Committee, which shall act in the manner prescribed in the By-Laws.

The Council shall, at the earliest possible date, appoint chairs and members of Standing and ad hoc committees and Editor and Business Managers, as required for club publications.”

NOMINATED OFFICERS	OFFICIAL DUTY
Fenja Brodo	President
Henry Steger	1st Vice-President
Eleanor Zurbrigg	2nd Vice-President
Annie Bélair	Recording Secretary
Ken Young	Treasurer

NOMINATED OTHER MEMBERS (in alphabetical order)	
Daniel Brunton	Don Hackett
Carolyn Callaghan	Diane Kitching
Barbara Chouinard	Ann MacKenzie
Julia Cipriani	Karen McLachlan Hamilton
Owen Clarkin	Lynn Ovenden
Barry Cottam	Rémy Poulin
Ian Davidson	

Motion: Moved by Ann MacKenzie and seconded by Diane Lepage that this slate of nominees be accepted as members of the Council of the OFNC for 2014.

Carried

Fenja thanked David Hobden, Diane Lepage and Jeff Skevington who will not be returning to Council in 2014; she welcomed Julia Cipriani, now chair of the Events Committee, who is rejoining Council.

9. Review of OFNC Constitution and Bylaws for New Regulations

Ann MacKenzie, Chair of the Constitution Committee, gave a presentation on the likely implications to the OFNC of the pending changes to the Ontario *Not-for-Profit Corporations Act*. Changes are anticipated to our classes of membership, to the Council and with respect to the notification and voting related to the Annual Business Meeting. It is expected that a revised constitution will be ready for members approval at the January 2016 Annual Business Meeting. The club is working with lawyers and will notify members when there is a revised version for their consideration and comment.

10. In Remembrance

The OFNC noted with sadness the passing during 2013 of three members who had made a notable contribution to the club and the naturalist community:

Gordon Pringle – died in February 2013. A key member of the Birds Committee and the Birds Records Subcommittee, which he chaired.

Violetta Czasak – died in May 2013. She named the OFNC as sole beneficiary of her estate.

Bob Bracken – died in July 2013. A great naturalist of the Ottawa area who started out as a member of the Macoun Field Club.

11. Adjournment

Moved by Henry Steger and seconded by Rob Alvo that the meeting be adjourned at 8:45 pm.

Carried

ANNIE BÉLAIR
Recording Secretary

The Ottawa Field-Naturalists' Club 2012-2013 Annual Reports

Awards Committee

The Awards Committee manages the process to annually recognize those OFNC members and other qualified persons who, by virtue of their efforts and talents, are deserving of special recognition. In 2013, nominations were received and evaluated (see awards criteria <http://www.ofnc.ca/awards.php>), seven nominations were recommended to Council for approval, and biographies were written for publication in the Club's journals. The awards were presented at the annual Soiree in April. The recipients' names, type of award (in brackets) and rationale for recognition follow below:

- Dr. J. Bruce Falls (Honorary Member) – For his immense contribution to the investigation, documentation and protection of natural features and landscapes in Ontario and throughout Canada.
- Peter Hall (Honorary Member) – For his work on butterflies among other species, the Fletcher Wildlife Garden and biodiversity conservation, and for over 30 years of service to the Club.
- Jay Fitzsimmons (Member of the Year) – For his work managing the electronic publishing of *The Canadian Field-Naturalist* (CFN) and also for his enthusiastic and far-reaching promotion of the journal.
- Connie Clark (George McGee Service) – For over 10 years of active service with the Fletcher Wildlife Garden, leading walks for the Club, committee work and writing *Trail & Landscape* articles.
- David Seburn (Conservation Award – Member) – For significant efforts for over a decade in turtle research and conservation in the Ottawa area.
- Biodiversity Conservancy International and the National Capital Commission (Conservation Award – Non-Member): PT Dang (President BCI), Eva Katic (NCC) – For the sand dune conservation project at the Pinhey Forest in Ottawa.
- Diane Lepage (Anne Hanes Natural History Award) – For her independent study of and publication in *Trail & Landscape* on the moths of the Larose Forest.

Committee members: Irwin Brodo, Julia Cipriani, Christine Hanrahan, Ann MacKenzie

ELEANOR ZURBRIGG, Chair

Birds Committee

The Birds Committee organized the Fall Bird Count (2012) and along with the Club des Ornithologues de l'Outaouais participated in the 2012 Christmas Bird Count. The Peregrine Falcon Watch 2013 had a mixed season. The pair at the Data Center had a successful year fledging their one chick. However, once again, the downtown pair's eggs did not hatch. The Bird Record Sub-committee met during the year to review rare bird reports and is putting the finishing touches on a new checklist for Ottawa. This project was stalled by the passing of long-time committee member Gordon Pringle who was a key player in the development of the checklist. Members of the committee were active as volunteers with the very successful BirdLife International Congress held in Ottawa in the summer of 2013. Committee members are also involved in bringing the Ontario Field Ornithologist's Annual Conference to Ottawa for 2014. The committee continues to operate a series of bird feeders throughout the Ottawa Greenbelt. The committee is also in discussion with FLAP (Fatal Light Awareness Program) to place a chapter in Ottawa. This program

deals with how to avoid the damage caused by bird/window collisions.

CHRIS TRAYNOR, Chair

Conservation Committee

The OFNC conservation committee was officially re-activated in late 2012, following a time of hiatus. In the past year, the CC has tackled a range of conservation issues in Ontario. We have written several letters on conservation matters, such as the issue of cottage lease extensions in Algonquin Park, the issue of overly enthusiastic mowing practices of meadow areas by the municipal authorities, and a plan to expand a hydro dam in the town of Almonte downstream from the sensitive Appleton Wetland ANSI. Other similar projects have been initiated such as the impact of housecat predation on wildlife, the implications of a possible oil spill from rail or pipelines on our local ecosystems, the turtles being stranded on the road in the vicinity of Mud Lake and a bioblitz near a proposed landfill site near Carlsbad Springs.

A major focus of the new chair is flora conservation, and to this end a few "personal" projects have been initiated. These include: public walks with emphasis on the ecology of and the how-to of plant identification, and the current status of uncommon, rare, or declining native plants in Eastern Ontario and Western Quebec. In this vein, an inventory of the flora of the Fletcher Wildlife Garden has been initiated and is expected to be completed late 2013 or early 2014.

Many other talented and dedicated members of the OFNC CC continue to work on their own personal conservation projects. A committee meeting will be held in late 2013 to brainstorm about increasing CC member engagement, and new approaches to preserving the ecosystems and indigenous species of our region.

OWEN CLARKIN, Chair

Education and Publicity Committee

The primary duty of this committee is to make the Club, as well as natural history, known to the community. It is responsible for the club's publicity, providing speakers/walks as requested by outside groups, considering special educational projects, assisting with membership drives and coordinating the sale of club materials.

Committee members have diverse skills. We make things and sell them, we write, we edit, we create displays and fly the club banner at local events, we ask people to give nature talks. We have not excelled at PR but there is hope: a new member of the committee will focus on publicizing OFNC events and accomplishments. During the past year, the committee experienced a change in chair, lost a few valued members and gained some new ones. We met 6 times, about every two months.

2012 was a big year for sales of club materials such as bird and butterfly checklists, lanyards, 10x loupes and books. Five new creations bear the club logo: a banner, a bookmark, an OFNC sign atop the entryway sign to the Fletcher Wildlife Garden, a lanyard and a lens-wipe (the latest toy). For next year we are considering how to standardize the use of OFNC's logo and brand across many club activities.

We brought OFNC displays to the Soiree in April, the Lac Deschenes Bird Fair at Andrew Haydon Park in May and an Environment Fair at Place Vincent Massey in June. New this year was a regional selection process for OFNC's sponsorship

of a youth who attended Ontario Nature's Youth Summit in September.

Many club members share their natural history expertise with other community groups. We especially thank the generous souls who said "yes" to requests made directly to OFNC:

- Dave Moore and Bev McBride led a nature walk to Mud Lake for visitors from Friendship Force in June. Dave also presented a birding talk to the Seniors Program at the Unitarian Church in September.
- Eleanor Thomson gave a nature talk to the women's group at the Lord Lansdowne Residence.
- Joan Harvey visited Uplands Catholic School to advise the students about extending their butterfly garden.
- Jeff Skevington and Carolyn Callaghan were judges for the OFNC special awards at the Ottawa Regional Science Fair.

LYNN OVENDEN, Chair

Excursions and Lectures Committee

Over the course of 2013, the excursions and lectures committee coordinated 40 hikes, 5 workshops, 9 monthly meetings, the annual awards celebration and the annual business meeting. In addition to bringing back many tried and true events and leaders, several new events were promoted.

The hikes and workshops covered a wide breadth of topics, including: general natural history (6), birds (15), insects (8), spiders (1), plants (8), amphibians and reptiles (3), mammals (1), fish (1), nature photography (1), lichens (1) and fungi (1). Highlights included workshops on invasive plants, lichens, nature photography, arthropods of your home and crane flies, as well as a tour of our national insect collection, an overnight trip to the Kazabazua sand-plain, our annual butterfly count and an exploration of Brewer Pond life. Monthly meetings continued to be held in the Museum of Nature and included talks on birds (5), mammals (1), conservation (1), canoeing (1) and salamanders (1). Committee members included Rob Alvo, Holly Bickerton, Julia Cipriani, Hume Douglas, Jakob Mueller and Jeff Skevington (chair). If you have any new ideas for events or would like to be a leader, please contact Jeff (jhskevington@gmail.com) or other members of the committee.

JULIA CIPRIANI, Committee Member

Finance Committee

As a result of the major changes to the OFNC's financial reporting systems over the last couple of years, Council continues to benefit from the now smoothly running financial reporting system. With the revision of the OFNC's detailed chart of accounts last year, information is now more accurate and detailed with respect to the club's revenues and expenditures. The financial reports provided by the OFNC Treasurer several times a year are a useful tool for Council and committees.

The Finance Committee met several times during the 2012/2013 fiscal year to discuss several issues. In March, the Finance Committee proposed a new methodology in allocating investment income. This was done to make the allocation of interest income less complicated at year end. This new methodology was approved by Council, the Camfield Family and the OFNC's auditor.

In May, the Finance Committee was asked to update Council on the current status of honoraria in the OFNC. This information was presented to Council, and a motion was made to

resume the honorarium paid to the CFN Manager. This motion was passed by Council.

Lastly, in September, the 2014 budget discussions resulted in a motion to provide FWG with their 2013 budgeted funds. However, in the future, no funds will be transferred to FWG without prior approval through the budgetary process. This is to bring FWG in line with all the other OFNC committees. Budgets are determined by each respective committee, and Council approves the budget. Payment is then made upon approved expenses against the budget. This process provides greater transparency and allows for the timely matching of revenues and expenses.

The club is continuing to run a deficit though it is projected to be lower this year than in recent years. With an improved financial reporting system, it is easier to identify the issues. There are areas that the Finance Committee intends to review in the near future for Council's consideration. This would include issues such as the uncollectible subscriptions invoices, the decrease in OFNC membership numbers, the possible restriction of access to the electronic CFN to only paid members and the declining CFN institutions subscription revenue.

BARBARA CHOUINARD, Chair

Fletcher Wildlife Garden

This is been a busy year for the Fletcher Wildlife Garden. All of the usual activities have proceeded apace, along with a number of other activities, events and achievements. Many of these have involved other groups. Several subcommittees have worked on a number of changes to how things get done at the FWG. This report presents highlights of these as they occurred throughout the year.

Our year kicked off on April 7 with a Spring Fling, inspired by the successful end-of-2012 potluck for volunteers. This was more than a social event, as group and habitat managers provided volunteers with work plans and the FWG treasurer gave an overview of the financial situation. On April 9, the first meeting in several years between Agriculture and Agri-Food Canada and FWG representatives proved productive, with a number of issues being addressed. We have had a very positive working relationship with AAFC and continue to maintain this relationship through other means, such as the Central Experimental Farm Advisory Committee (CEFAC).

Shell grant: FWG's application for funding to dredge the pond and do related work, approved by council and AAFC, was not accepted by the Shell FuellingChange program. Further effort is in abeyance pending the results of an environmental assessment by Environment Canada.

FWG Volunteer Groups: The Butterfly Meadow group and the Friday morning group continued to expand in scope through the hard work of volunteers under the able direction of their managers. The Tuesday Invasive Species Group was much reduced in numbers and hours of operation in a take-stock year, trying to assess the value of its efforts in regard to DSV. This highly successful invasive plant is a limiting factor in our efforts to improve and maintain the habitats. Rather than attempting to cover the FWG as a whole, specific areas were targeted for intensive effort. Brush cutters were tested for effectiveness and AAFC mowed a couple of monocultural stands of DSV in July. Inventories and maps of invasive shrubs and trees are being prepared. The October annual meeting of the Ontario Invasive Plant Council provided, as in the past, useful information on both current research and attempts by other organizations to control invasives. The Monarch Way Station was the focus of milkweed planting work bees in June and

September. Planting, DSV removal and development of the Bill Cody Fern Garden continued in the Ash Woods. A job description for Habitat Managers is in final stages of preparation. Outreach to potential volunteers through our membership in Volunteer Ottawa has been more consistent and successful this year.

Activities involving Outside Organizations: A number of organizations participated in special work projects and other events. These included two full days from the Stewardship Rangers, a return visit from PricewaterhouseCoopers, and 80 students from a Carleton University environmental studies class. Walks and tours were undertaken by several outside organizations, including the Canadian Wildlife Federation and the Ottawa Horticultural Society. The FWG was a site for the inaugural Ottawa Sustainability Tour, although we had more volunteers on hand as greeters than tour participants. A potentially useful liaison with a professor in the Carleton University Biology department was established. The OFNC Bug Day, held at the Interpretation Centre/Backyard Garden, was a roaring success.

Research: The FWG has been the object of new research this year. Researchers from the Invasive Species Centre in Sault Ste Marie and the University of Guelph Microbiology Department are conducting several experiments in attempts to understand the soil chemistry of a number of ‘mystery’ circles, found at various locations. These circles are characterized by a lack of DSV within and a perimeter of small, yellowed DSV plants, with normal DSV growth beyond. Even more significantly, the FWG is slated to be one of the test sites for the release in 2014 of larvae of the moth *Hypena opulenta* that feed on the leaves of DSV. Special notice must be given to completion this year of Renate Sander-Regier’s PhD thesis on the FWG, “The Power of a Small Green Place: A case study of Ottawa’s Fletcher Wildlife Garden.”

Communications: The newsletter has been resurrected and revamped by our new editor; the photo galleries on PBase continue to be well received; the website is recovering from a loss of data; social media including Facebook and twitter provide further outreach.

Interpretation Centre: A job description was drawn up for the new role of Interpretation Centre manager. Two OFNC members volunteered and they started in September.

Finances and first budget: The annual plant sale, our major fundraising effort, was very successful again this year, raising about \$4000.00. While questions remain regarding the relationship between OFNC and FWG funds, recent attempts to

clarify them have resulted in the first ever annual budget for the FWG.

Management: The management committee continues to operate with a rotating chair. This is working reasonably well in regard to month-to-month business. However, the roles of the chair and the MC and other matters such as longer-term planning and council’s role with regard to the FWG are up for discussion. The lease and collaborative agreements between AAFC and the OFNC are to be renewed by April 1, 2014. Preliminary discussions between the parties have been positive. Our year wraps up with a fall potluck on November 24.

BARRY COTTAM, Committee Member

Macoun Field Club Committee

The Committee held one planning meeting ahead of the Macoun Club’s start-up in September and put together the month-to-month program by telephone and e-mail. An up-to-date schedule and illustrated record of the weekly activities was maintained on its website (macounfieldclub.ca). Committee members supervised or gave presentations at 19 indoor meetings and led 15 regular field trips during the school year; they also led another four special trips, two jointly with the OFNC and two with SOS Dunes (Pinhey Sand Dunes). Indoor sessions were held in the Fletcher Wildlife Garden’s Interpretation Centre. Most field trips took place either at the Macoun Club’s nature-study area in Stony Swamp or on private properties in Lanark County. The Committee produced issue no. 67 of the Club’s annual publication (*The Little Bear*), and the seventh and eighth annual notebooks of sightings in the Stony Swamp study area (bound in hard cover), all for distribution to members.

ROBERT E. LEE, Chair

Membership Committee

The distribution of the membership for 2013 on September 30, 2013 is shown in the table below, with the corresponding numbers for 2012 shown in brackets. “Others” represent, for the greatest part, affiliate organizations that receive complimentary copies of the Club’s publications. The decrease in total membership of 28 continues a long-term overall trend but one that follows an average reduction of 21 per year during the period from 2006 to 2012. Local membership (within 50 km of Parliament Hill) decreased to 617 from 633 in 2013 and 2012, respectively.

HENRY STEGER, Chair

	CANADIAN		USA		OTHER		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
Individual	324	(351)	12	(13)	0	(0)	336	(364)
Family	288	(285)	0	(1)	1	(1)	289	(287)
Student*	11	(10)	0	(0)	0	(0)	11	(10)
T and L	2	(3)	0	(0)	0	(0)	2	(2)
Honorary	21	(21)	0	(0)	0	(0)	21	(21)
Life	45	(47)	1	(3)	1	(1)	49	(51)
Other	23	(23)	1	(0)	1	(1)	24	(24)
TOTAL	714	(740)	15	(17)	3	(3)	732	(760)
	324	(351)	12	(13)	0	(0)	336	(364)

*Student Membership was initiated in Year 2012 and is intended to encourage interest in natural history among high school and university students.

Publications Committee

Publications Committee members in 2013 were Carolyn Callaghan, Paul Catling, Jay Fitzsimmons, Sandra Garland, Tony Gaston, Karen McLachlan Hamilton, William Halliday, Elizabeth Morton, Frank Pope, Jeff Saarela and Dan Brunton (chair). We met formally twice during the year to discuss a wide variety of issues and to provide advice and information to both the OFNC Council and to the editorial teams. A great number of informal communications were also conducted electronically amongst committee members on a variety of publication topics, primarily in regards to *The Canadian Field-Naturalist*.

The challenge of getting *The Canadian Field-Naturalist* back on schedule has been virtually achieved. This is the result of several years of tremendous effort by the current and former editorial teams. Editor-in-Chief Carolyn Callaghan has overseen the publication of five issues of the journal this year, 126(3) through 127(3). The final issue of the 2013 volume is to be posted and circulated within the first few weeks of 2014. With the journal entirely back on schedule, we expect the publication of four issues in 2014.

As many manuscripts had been received by October 2013 as had been received in all of 2012, which already had seen a 20% increase over recent years. We take this as confirmation of the journal's increasingly appeal for the appropriate and timely documentation of important field-oriented natural sciences research. Great strides have also been made by Journal Manager Jay Fitzsimmons and others in the unglamorous but critical area of publication production, with efficiencies achieved with indexing and improved printing turn-around times. Colour images continue to enhance the appearance of more papers than was possible in years past.

All in all, progress has been most encouraging. The full achievement of a 'normal' publication schedule for *The Canadian Field-Naturalist* will now allow us to put more focus on logistical and administrative improvements. That will simplify production and make life easier both for the members and subscribers receiving the journal and for the largely volunteer effort required to make these happen.

Editor Karen McLachlan Hamilton and her team produced the four issues of *Trail & Landscape* in their usual timely and efficiently manner. *Trail & Landscape* fulfills an important newsletter function and also continues to document important ecological information on the regional biodiversity and its conservation needs.

Discussions of a possible special publication addressing the biodiversity of an important Ottawa Valley natural area were initiated in 2013. This may proceed to the production of a stand-alone document in 2014.

DANIEL F. BRUNTON, Chair

Treasurer's Report

Financial Position: At the time of writing, the Financial Statements have not been finalized. However, it appears that revenues will exceed expenses.

Insurance: This year, our insurance coverage was expanded to include Directors' & Officers coverage as well as Commercial General Liability.

Committee Budgets: This year more attention was paid to the preparation of the annual budget. As a result the budget presents a more comprehensive forecast of OFNC revenues and expenses than in the past.

Violetta Csazak Bequest: The Club received a bequest from Violetta Csazak. I have been appointed as executor of the estate. We are proceeding with the sale of her condominium, but in the current real estate market this is a slow process.

Routine Events: Most of the Treasurer's duties continue from one year to the next. They include:

- Filing the Charities Information Report with the Canada Revenue Agency;
- Preparing T4A returns for people receiving honoraria or contract fees from the Club;
- Obtaining Proof of Insurance certificates for Club events;
- Updating the Club's information with our bank, the Canadian Imperial Bank of Commerce, and our online payments processor, PayPal;
- Depositing cheques received and writing cheques to pay expenses;
- Making financial reports to Council and Committees, such as for *The Canadian Field-Naturalist*, the Seed-athon, the Fletcher Wildlife Garden and the Macoun Field Club.

I would like to express my appreciation for all the assistance that I have received from Frank Pope, the past Treasurer, and Ann MacKenzie, who handles the investment activities of the Club.

KEN YOUNG, Treasurer

Review Engagement Report

To The Members of THE OTTAWA FIELD-NATURALISTS' CLUB

We have reviewed the statement of financial position of The Ottawa Field-Naturalists' Club as at September 30, 2013 and the statements of operations, changes in fund balances and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the club.

A review does not constitute an audit and consequently we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

**CHARTERED ACCOUNTANTS
Licensed Public Accountants**



Ottawa, Ontario
December 23, 2013

The Ottawa Field-Naturalists' Club Statement of Financial Position September 30, 2013

	2013	2012
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (note 4)	\$55,862	\$156,201
Short-term investments (note 4)	—	43,817
Amounts receivable	24,380	16,138
Prepaid expenses	633	1,403
	<u>80,875</u>	<u>217,559</u>
LONG-TERM INVESTMENTS (note 4)	537,456	386,170
	<u>\$618,331</u>	<u>\$603,729</u>
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$3,582	\$2,283
Deferred revenue	16,683	21,239
	<u>20,265</u>	<u>23,522</u>
LIFE MEMBERSHIPS (note 5)	—	1,240
FUND BALANCES		
General fund	317,208	303,378
Internally restricted funds	244,376	239,689
Martha Camfield endowment fund	36,482	35,900
	<u>598,066</u>	<u>578,967</u>
	<u>\$618,331</u>	<u>\$603,729</u>

Approved by Council:

..... President

..... Treasurer

(See accompanying notes)

PREPARED WITHOUT AUDIT

**The Ottawa Field-Naturalists' Club
Statement of Operations and Changes in Fund Balance
– General Fund
Year Ended September 30, 2013**

	2013	2012
REVENUES		
Membership fees	\$ 28,703	\$ 30,308
Donations and bequests The Canadian Field-Naturalist	27,149	21,954
– subscription revenue	26,153	32,463
– author charges	28,234	27,984
Fletcher Wildlife Garden	4,395	5,684
Pelee Trip	–	14,375
Interest income	13,744	12,465
Advertising	1,675	–
Other	1,828	680
	<u>131,881</u>	<u>145,913</u>
EXPENSES		
OPERATING:		
Affiliation fees	450	225
Bookkeeping	4,941	6,525
Courier and postage	359	319
Insurance	1,245	782
Interest and bank charges	1,400	1,471
Membership	1,000	1,347
Professional fees	2,800	2,000
Website	3,500	710
General and miscellaneous	3,452	2,697
	<u>19,147</u>	<u>16,076</u>
ACTIVITY:		
The Canadian Field-Naturalist	78,600	52,758
Fletcher Wildlife Garden	7,604	19,012
Awards committee	534	372
Soiree – net	87	(184)
Birds Committee	1,010	971
Donations	–	5,000
Education and publicity	1,829	381
Excursions and lectures	1,953	1,445
Macoun Club	301	555
Pelee Trip	–	11,049
Trail and Landscape	6,986	7,558
	<u>98,904</u>	<u>98,917</u>
TOTAL EXPENSES	<u>118,051</u>	<u>114,993</u>
NET REVENUES	13,830	30,920
FUND BALANCE, BEGINNING OF YEAR	<u>303,378</u>	<u>272,458</u>
FUND BALANCE, END OF YEAR	<u>\$317,208</u>	<u>\$303,378</u>

**The Ottawa Field-Naturalists' Club
Statement of Changes in Fund Balance – Martha
Camfield Endowment Fund
Year Ended September 30, 2013**

	2013	2012
Fund Balance, Beginning of Year	\$ 35,900	\$ 35,268
Interest	582	632
Fund Balance, End of Year	<u>\$ 36,482</u>	<u>\$ 35,900</u>

Note: The interest above represents half of the interest generated by the fund, which is reinvested in the capital of the fund. The other half of the interest is recognized as interest revenue of the Macoun Fund and is made available for the use of the Macoun Field Club.

**The Ottawa Field-Naturalists' Club
Statement of Cash Flows
Year Ended September 30, 2013**

	2013	2012
Cash Flows from Operating Activities		
Net revenues – all funds	\$ 18,517	\$ 33,275
Adjustments for:		
Amounts receivable	(8,242)	17,345
Investments	(16,031)	(15,956)
Prepaid expenses	770	(1,113)
Accounts payable and accrued liabilities	1,299	(11,329)
Deferred revenues	(4,556)	7,518
Life memberships	(1,240)	(2,120)
	<u>(9,483)</u>	<u>27,620</u>
Cash Flows from Financing Activities		
Purchase of investments	(137,178)	(120,000)
Proceeds from maturity of investments	45,740	46,043
	<u>(91,438)</u>	<u>(73,957)</u>
Cash Flows from Financing Activities		
Endowment interest reinvested	582	632
Increase (Decrease) in Cash and Cash Equivalents	(100,339)	(45,705)
Cash and Cash Equivalents at Beginning of Year	156,201	201,906
Cash and Cash Equivalents at End of Year	<u>\$ 55,862</u>	<u>\$ 156,201</u>

Note: Cash equivalents include fixed income investments maturing within three months

(See accompanying notes)

PREPARED WITHOUT AUDIT

The Ottawa Field-Naturalists' Club
Statement of Operations and Changes in Fund Balances – Internally Restricted Funds
Year Ended September 30, 2013

	General Reserve for Contingencies	Manning Fund	Seedathon Fund	Anne Hanes Memorial Fund	De Kiriline Lawrence Fund	Macoun Fund	2013 Total	2012 Total
Revenues								
Donations	\$ –	\$ 100	\$ 1,130	\$ –	\$ –	\$ 1,425	\$ 2,655	\$ 3,500
Interest	–	3,888	–	–	–	582	4,470	6,163
	–	3,988	1,130	–	–	2,007	7,125	9,663
Expenses								
CFN author support	–	–	–	–	–	–	–	6,051
Donations	–	–	–	–	–	–	–	313
Seed	–	–	1,110	–	–	–	1,110	944
Macoun activities	–	–	–	–	–	1,253	1,253	–
Other	–	–	–	75	–	–	75	–
	–	–	1,110	75	–	1,253	2,438	7,308
Net Revenues (Expenses)	–	3,988	20	(75)	–	754	4,687	2,355
Fund Balances, Beginning of Year	100,000	119,803	788	596	13,384	5,118	239,689	237,334
Fund Balances, End of Year	\$100,000	\$123,791*	\$ 808	\$ 521	\$ 13,384	\$ 5,872	\$244,376	\$239,689

* includes principal of \$100,000 plus undistributed income of \$23,791.

(See accompanying notes)

PREPARED WITHOUT AUDIT

The Ottawa Field-Naturalists' Club
Notes to the Financial Statements
Year Ended September 30, 2013

1. Purpose of Organization and Tax Status

The Ottawa Field-Naturalists' Club (the "club") is a registered charitable organization incorporated under the Corporations Act of the Province of Ontario. The club promotes the appreciation, preservation, and conservation of Canada's natural heritage, encourages the investigation, publishes the results of research in all fields of natural history, and diffuses the information to the public and supports and cooperates with other organizations engaged in preserving, maintaining and restoring environments of high quality for living things.

The club is a registered charity, and is exempt from income taxes by virtue of section 149(1)(f) of the Income Tax Act (Canada).

2. Significant Accounting Policies

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue recognition

- (i) The club follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.
- (ii) Membership fees are recognized as revenue proportionately over the fiscal year to which they relate. The club's membership year is January 1 to December 31. The portion of membership fees that are received but not yet recognized as revenue are recorded as deferred revenue.
- (iii) Subscription revenue is recognized as revenue at the time of shipment of the related publication. The liability for the portion of subscription revenues invoiced in advance of shipment is recorded as deferred revenue.
- (iv) Advertising revenue is recognized in the period in which the advertisement is published.
- (v) Interest income comprises interest from cash and cash equivalents and investments. Interest on cash equivalents and investments is recognized over their term using the effective interest method. Interest income derived from the investment of restricted contributions, where the contribution agreement specifies that the investment income is restricted, is accounted for the same manner as the restricted contributions.

Fund accounting

The Club maintains its accounts in accordance with the principles of fund accounting. Resources are classified for accounting and reporting purposes into funds according to the activity or object specified.

(i) General Fund

The General Fund reports revenue and expenses relating to general operations and administration activities.

(ii) Martha Camfield Endowment Fund

The Martha Camfield Endowment Fund was established by the family and friends of Martha Camfield to help continue her efforts to have children study, understand, respect and preserve their natural environment. Half of the interest generated by the fund is reinvested in the capital of the fund while the other half of the interest generated is made available only for the use by the Macoun Field Club (the Macoun Fund).

(iii) General Reserve

The General Reserve For Contingencies was established by the Club to fund outstanding operating expenses should the Club discontinue its operations.

(iv) Manning Fund

The Manning fund was established by a bequest, and the interest generated is used to assist authors to publish articles in The Canadian Field-Naturalist.

(v) Seedathon Fund

The Seedathon fund collects donations from the annual bird sighting event and purchases seed for the Club's bird feeders.

(vi) Anne Hanes Memorial Fund

The Anne Hanes Memorial fund was raised in memory of Anne Hanes, the founding editor of Trail and Landscape, and is used to finance the annual winners of the Anne Hanes Natural History Award.

(vii) De Kiriline-Lawrence Fund

The de Kiriline-Lawrence fund was funded by a bequest from the popular author of nature books, and is supplemented by annual donations and used to support conservation efforts.

(viii) Macoun Baillie Birdathon Fund

The Macoun Baillie Birdathon fund recognizes the donations and pledges based upon the number of bird sightings in the one day birdathon sponsored by Bird Studies Canada, and is used to support the Macoun Field Club, a youth club.

Financial Instruments

The Club initially measures its financial assets and financial liabilities at fair value adjusted by transaction costs in the case where a financial asset or financial liability is subsequently measured at cost or amortized cost. The club measures all

of its financial assets and financial liabilities at cost or amortized cost.

Cash and cash equivalents

Cash and cash equivalents include highly liquid investments with maturities of three months or less.

Capital assets

Capital assets are expensed in the year of acquisition.

Donated services

The club is dependent on the voluntary service of many of its members. As there is difficulty in determining the fair value of voluntary services, they are not recognized in these financial statements.

Internally restricted net assets

Internally restricted net assets represent the amount approved by the Council to be set aside for special purposes. These amounts are not available for unrestricted purposes without the approval of Council.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

3. Financial Instruments

The club is exposed to various risks through its financial instruments. The following analysis provides a measure of the club's risk exposure and concentrations as at September 30, 2013.

Credit risk

The club is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics, that could be similarly affected by changes in economic conditions, such that the club could incur a financial loss. The club does not hold directly any collateral as security for financial obligations of counterparties.

The club's maximum exposure to credit risk represents the carrying value of its cash, amounts receivable and investments, totalling \$617,698 (2012 – \$602,326).

The club's cash is deposited with Canadian financial institutions; as a result management believes the risk of loss on cash to be remote. The cash equivalents and investments consist primarily of government bonds and guaranteed investment certificates of Canadian financial institutions of high credit quality. Possible changes to the credit quality of these securities exposes the club to credit risk. The club manages its exposure to this risk by holding a diversified portfolio with varied maturities. The club reduces its exposure to credit risk on its amounts receivable by reviewing the accounts on a regular

basis, following up on outstanding amounts and creating an allowance for doubtful accounts when applicable.

An allowance of \$1,160 for impairment has been recorded against the amounts receivable.

Liquidity risk

Liquidity risk is the risk that the club cannot meet its debts when they become due. Liquidity risk also includes the risk of the club not being able to liquidate assets in a timely manner at a reasonable price.

The club meets its liquidity requirements by monitoring its expected future cash flow requirements and holding a significant amount of assets that can be readily converted into cash.

Market risk

Market risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates.

Approximately \$18,000 (2012 – \$14,000) of club's cash and cash equivalents are denominated in U.S. currency. However, the club primarily transacts in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with those instruments will fluctuate due to changes in market interest rates. The exposure of the club to interest rate risk arises from its interest bearing assets.

The club's cash includes amounts on deposit with Canadian financial institutions that earn interest at market rates. Fluctuations in market rates of interest on cash do not have a significant impact on the club's financial operations.

The club manages the interest rate risk of its cash equivalents and investments by the implementation of prudent investment policies. The club's investments in bonds mature at face value on a staggered basis over the next twelve years. The laddered structure of maturities helps to enhance the average portfolio yield while reducing the sensitivity of the portfolio to the impact of interest rate fluctuations. Effective interest rates to maturity for these securities range from 2.40% to 4.36% (2012 2.58% to 4.75%).

Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The club is not exposed to other price risk.

Changes in risk

There have been no changes in the club's risk exposures from the prior year.

4. Cash And Cash Equivalents And Investments

Cash and cash equivalents are comprised of:

	2013		2012
	Market Value	Amortized Cost	Amortized Cost
Cash in accounts – at fair value	\$ 55,862	\$ 55,862	\$ 88,793
Canadian Western Bank – 4.41% due October 9, 2012	–	–	30,872
CIBC GIC – 1.4% due October 12, 2012	–	–	21,284
Ontario – 4.64% due December 2, 2012	–	–	15,252
	<u>\$ 55,862</u>	<u>\$ 55,862</u>	<u>\$ 156,201</u>

Short-term investments are comprised of:

	2013		2012
	Market Value	Amortized Cost	Amortized Cost
Manitoba – 4.75% due September 5, 2013	–	–	\$ 43,817

Long-term investments are comprised of:

	2013		2012
	Market Value	Amortized Cost	Amortized Cost
CIBC – 4.19% due October 31, 2014	\$ 69,510	\$ 67,782	\$ 65,056
New Brunswick – 4.30% due December 3, 2015	63,539	60,582	60,850
Home Trust GIC – 2.40% due October 12, 2016	34,175	34,175	–
Ontario Hydro – 4.01% due November 26, 2016	26,600	26,058	25,054
Ontario – 4.07% due December 2, 2017	52,200	48,588	46,687
Ontario – 2.58% due December 2, 2018	62,810	62,861	61,280
British Columbia – 3.74% due March 5, 2019	29,079	27,481	26,491
Newfoundland – 4.36% due January 7, 2020	43,709	40,605	38,908
British Columbia – 3.26% due August 23, 2021	63,438	63,860	61,844
Nova Scotia Power – 2.80% due February 26, 2022	15,904	17,126	–
Hydro Quebec – 3.12% due February 15, 2023	38,423	41,185	–
Manitoba – 3.82% due September 5, 2025	45,936	47,153	–
	<u>\$ 545,323</u>	<u>\$537,456</u>	<u>\$ 386,170</u>

5. Commitments

Life memberships

The club is committed to provide for regular membership benefits to lifetime members. Since it is not practicable to determine the total liability associated with providing these benefits for the rest of the lives of these individuals, the annual costs are expensed as incurred. Lifetime memberships are no longer being offered by the club. As of September 30, 2013, there were 49 (2012 - 51) active lifetime members.

Fletcher Wildlife Garden

The Fletcher Wildlife Garden (FWG) is 6.5 hectare property of the Central Experimental Farm in Ottawa, Ontario and

is a long-term project of the club. The FWG is managed by a club committee and maintained by club volunteers. The costs associated with maintaining the property are approximately 2,000 hours of voluntary human resources per year, plus regular maintenance and cleaning supplies. The fair value of the contributed human resources are not recognized in these financial statements.

6. Comparative Figures

Certain comparative figures have been reclassified where necessary to conform to the presentation adopted in the current year.