

ANNUAL REPORT 2021



PRESIDENT'S REPORT

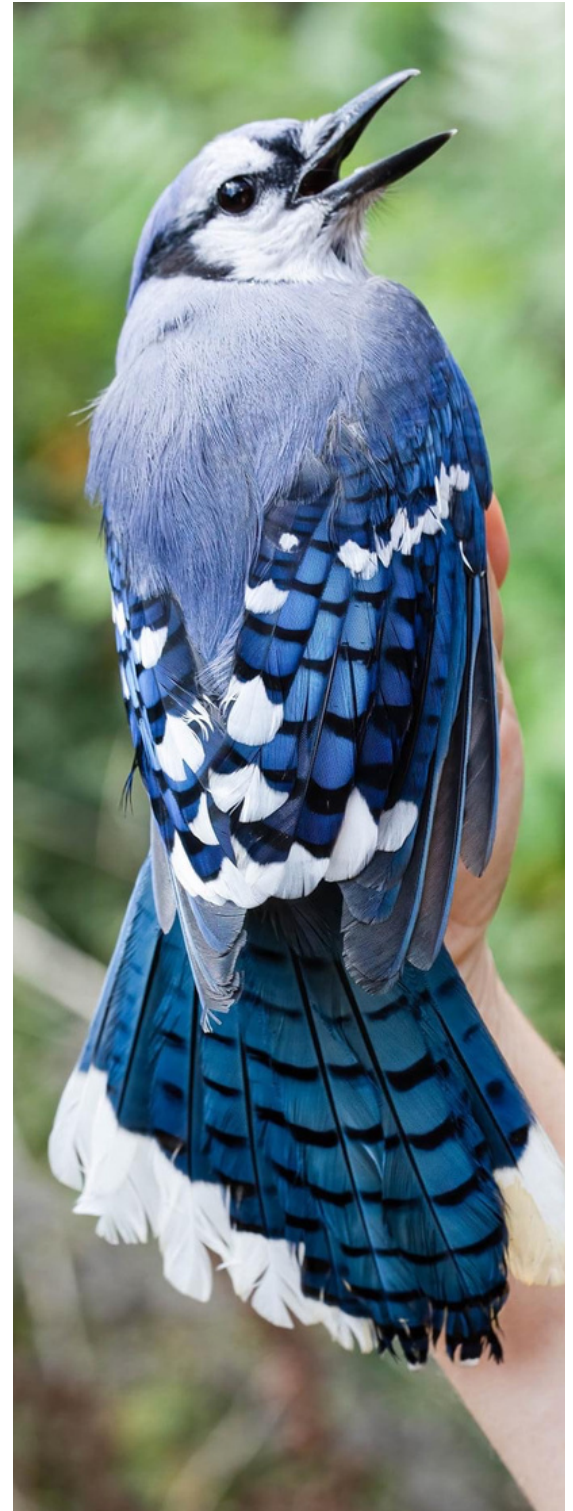
Like most organizations in 2021, PEPtBO grappled with uncertainty. Would we open to the public? How would we ensure staff safety? Would we use volunteers? Where will our resources come from?

But grapple we did, taking each stage, each question at a time, balancing safety with the recognition that people – and we – need nature, need connection and meaning, need each other. We put safety protocols in place for last fall and the spring of 2022 so we could use volunteers and open owl banding to some visitors. We put our Spring Birding Festival 21 online, tried out a new outdoor Fall fundraising event - Wild Wings and Wine - and for the first time, a virtual holiday auction. We increased online and social communications to our supporters. We held a board retreat to be together and to discuss our needs and realities. We went deeper into where we're going and what matters to us. We subsequently created a full-time Station Manager position, engaged in more advocacy, and produced more science-based reports and information about what we have observed and learned. And as you will see in this report on progress toward our strategic goals, despite the constraints of the pandemic, we thrived.

And in the process, remembered something important: we have an extraordinary community, starting with the board, staff and volunteers who, in short, get the job done. We have plans, policies and systems, but it takes more than that. It takes people who step up for the big jobs, and step in when needed. No amount of structure can create a culture where people figure out what needs to be done and then do it. And not just a few people. Everyone.

But this spirit also includes members, donors, and community partners. We felt the goodwill this year, the generosity, the caring heart, the helping hand from sister organizations, and so many people who joined, donated, bought products, dropped us a kind note or said something encouraging.

We want you to know you are critical to our success, and we thank you.



PROGRESS REPORT HIGHLIGHTS

GOAL ONE: CONTRIBUTE TO CONTINENT-WIDE EFFORTS TO PROTECT AVIAN SPECIES AT RISK AND COMMON BIRDS BY MONITORING THE STATUS AND TRENDS OF RESIDENT AND MIGRATORY BIRD POPULATIONS.

Despite 2021 Covid restrictions, PEPtBO was able to carry out a full year of standardized monitoring, and in fact, produced a banner year:


- We banded 2741 birds of 67 species. (see 2021 Yearly Banding Report for full details.) Five new nets were added to the standard array to account for habitat changes that have taken place over the past 25 years, to monitor species diversity and identify any negative effect of habitat change on shrub habitat species. (For a current total of 24 mist nets)
- We ran our Monitoring Avian Productivity and Survivorship (MAPS) Program in four locations around the County for the first time in 2021. This program combines data from the US and Canada to monitor bird populations on their breeding grounds.
- In addition we ran two special monitoring programs.
 - The Bobolink research project is the only Canadian migration banding program of this species in Canada. This year 6 nets were raised for 27 days resulting in 304 Bobolinks caught.
 - The Northern Saw-whet Owl banding, which culminated the 7-month research season. This year we were able to capture 336 NSWOW.
- We created a full-time Station Manager/Bander-in-Charge position which ensures consistency from year to year but also supports data management and reporting, scientific reports and community outreach.



PROGRESS REPORT HIGHLIGHTS

GOAL TWO A): HELP BUILD THE NEXT GENERATION OF CONSERVATION LEADERS BY ENGAGING AND INSPIRING YOUNG PEOPLE TO EXPLORE NATURE AND UNDERSTAND THE IMPORTANT ROLES BIRDS PLAY.

PEPtBO's NatureHood Program transitioned from virtual to live programming as restrictions lifted:

- Twenty-two virtual classroom visits, 34 live school visits, virtual public educational events reaching more than 1500 people.
 - Educational programs provided to Kingston Teen Field Naturalist, Girl Guides, Brownies, Newcomers Club, Society of Stitchers, Community Care for Seniors Assoc.
 - Get OUT! Kids' Club produced a quarterly newsletter and currently has 96 activities and seven story readings on the website.
 - The GOKC Facebook page hosted 24 live chats with 660 views.
 - NatureHood produced two videos about banding activities for use in educational programs available on PEPtBO's YouTube channel. And also produced four YouTube story readings.
 - Created resource material for self-guided engagement with nature including two mail-out nature activities for families and teachers, a family birding package and a Monarch Butterfly package.
- 
- NatureHood provided hundreds of local children with the opportunity to learn more about birds and nature.*
- Operated a Chickadee Feeding Station offering local families an opportunity to hand feed Chickadees.
 - In collaboration with Exploring By The Seat of Your Pants, provided four live, online programs for students around the world including 24 classrooms live and 60 classes virtually reaching over 1700 students.
 - Provided five schoolyard programs about four wetland species as well as an exploration and craft table for Wild Thing, A Celebration of Biodiversity, with the Dept. of Illumination and the South Shore Joint Initiative.

PROGRESS REPORT HIGHLIGHTS

GOAL TWO B): TAP INTO THE PUBLIC'S ENTHUSIASM FOR BIRDS BY OFFERING RESOURCES AND EVENTS TO DISCOVER THE JOY OF BIRDS AND BIRDING AND A RECOGNITION OF THE PERILS FACING THEM.

- Produced a virtual Spring Birding Festival in 2021 offering six webinars/events plus two online events with partners.
- Produced a Wild Wings and Wine event celebrating the Fall migrating season.
- Provided Saw-whet Owl banding demonstrations to PEPtBO members in the Fall of 2021.
- Provided a section on the website dedicated to birding including multiple resources to encourage and support birding.
- Produced a monthly newsletter that highlights banding activity and avian news.
- Increased social media postings to encourage interest in birds and to share birding information such as research, news reports, and sightings.

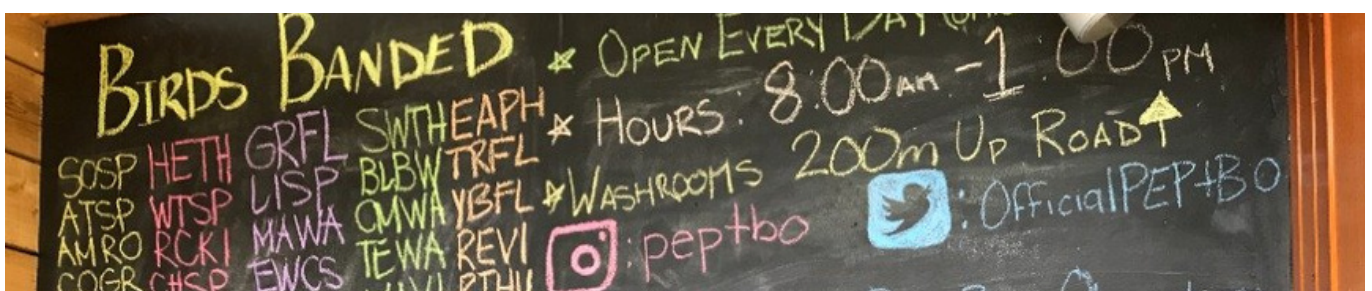


Station Manager and Bander-in-Charge, Phillip Mercier, provided public demonstrations throughout the seasons as Covid protocols allowed.

PROGRESS REPORT HIGHLIGHTS

GOAL THREE: PROTECT AND FURTHER THE INTERESTS OF RESIDENT AND MIGRATORY BIRDS BY BUILDING PUBLIC SUPPORT AND INFLUENCING PUBLIC POLICY.

- The Prince Edward County South Shore Important Bird and Biodiversity Area (IBA) has been designated a Key Biodiversity Area in part due to the globally important congregations of Long-tailed Ducks, Greater Scaup, and White-winged Scoters that winter off the South Shore. PEPtBO continues to consult on expansion of the area.
- Continued as caretaker for the IBA to protect its capacity to provide habitat for wintering ducks and foraging and resting of birds on migration.
- Continued the IBA surveys and waterfowl counts, making note of any Species at Risk in the Annual IBA Report.
- Monitored the MapleCross Coastline Reserve on a monthly basis and shared reports with the Reserve's owner, Nature Conservancy Canada.
- Participated in the Ontario Breeding Bird Atlas. Note: PEPtBO is the only observatory monitoring and reporting on Whip-poor-wills.
- Provided a deposition with the South Shore Joint Initiative to the municipality on protecting the County's wetlands in the Official Plan, resulting in buffer distances being increased from 30 to 50 metres.
- Supported and participated in Prince Edward County Field Naturalists' Bioblitz, an event with citizens, scientists and experts to record all the living species in an area.
- Supported Nature Canada's advocacy to have the eastern area of Lake Ontario designated as a National Marine Conservation Area.
- Supported the proposal for Conservation Reserve status for the Ostrander Point Crown Land Block and the Point Petre Provincial Wildlife Area.
- Provided a deposition to the PEC Council to protect the wetlands and grasslands at Soup Harbour.
- Provided a statement to the municipality in opposition to the proposed Irth development in North Marysburgh.
- Monitoring proposals for development at Half Moon Point and Flatt Point in preparation for a presentation to Council if necessary.
- Encouraged Canadian Wildlife Service to increase surveillance and security systems to reduce illegal hunting.



PROGRESS REPORT HIGHLIGHTS

GOAL FOUR: ENSURE WE HAVE THE SYSTEMS, PROCEDURES AND CULTURE TO SUPPORT PEPTBO'S MISSION, VISION AND VALUES

- **Fundraising:**
 - Explored numerous potential sources of funding and developed new fundraising initiatives and strategies and ended the year with no deficit.
 - Wild Wings and Wine event in the fall and the Holiday Auction in December were very successful.
 - Starting to strategize to build memberships and sponsorships
- **Communications:**
 - Increased our social media presence, adding YouTube and Twitter to FB and IG.
 - Produced public reports including Yearly Banding Report, IBA Caretaker Report, Strategic Plan, and Annual Report.
 - Created a new document management system.
 - Developed a crisis communications plan.
- **Governance:**
 - Undertook a review of our constitution and bylaws to ensure compliance with Ontario's Not for Profit Act.
 - Managed our first online AGM
 - Established board systems and templates for agendas, minutes, board reports and tracking action items.
 - Revised the board committee structure and developed new terms of reference for committees and officer positions.



Twenty-five of these stunning Golden-crowned Kinglets were banded in one day last October.

TREASURER'S REPORT

2021 was something of a nail-biting year. In particular, the on-again-off-again lifting of Covid19 restrictions played havoc with budgeting and deployment of fundraising events. Despite that, PEPtBO introduced some inventive new programs, and community response was gratifying. Donations exceeded 2020 by \$7,000 and as a result we ended the year with a positive balance.

Part of the success was due to the fact that online fundraising does not require the associated expenses of renting venues, food provision, and other costs associated with a live event. Our virtual Holiday Auction, for example netted us \$15,000, which thrilled us. In addition, several NatureHood programs were conducted online throughout 2021 which lowered travel costs. However we did see increased station costs for heating, supplies, and internet and we anticipate the current inflationary trend will affect, us as it will everyone. A strong stock market in 2021 caused a welcome rise in our overall Endowment Fund market values, but the stock market has not been strong so far in 2022, so we're cautiously optimistic overall.

Once again PEPtBO retained the Picton firm of Eric Reynolds Accounting Services to conduct a limited audit of PEPtBO's 2021 financial statements. Their Review Engagement report is attached for member approval at the Annual General Meeting. I will be recommending that we continue to retain their services for the 2022/23 Fiscal Year.



Dale Boyd, Treasurer

If we had a favourite bird, it would be the Saw-whet Owl for sure. This little one was the first Saw-whet banded in the 2021 season.



PRINCE EDWARD POINT BIRD OBSERVATORY
Financial Statements

Year Ended December 31, 2021
(Unaudited)

ERIC REYNOLDS
CHARTERED PROFESSIONAL ACCOUNTANT

REVIEW ENGAGEMENT REPORT

To the Members of PRINCE EDWARD POINT BIRD OBSERVATORY

I have reviewed the statement of financial position of PRINCE EDWARD POINT BIRD OBSERVATORY as at December 31, 2021 and the statements of earnings and net assets and cash flows for the period then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of PRINCE EDWARD POINT BIRD OBSERVATORY as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Eric Reynolds CPA Professional Corporation



Eric Reynolds, CPA, CA
Licensed Public Accountant

Picton, Ontario
May 25, 2022

PRINCE EDWARD POINT BIRD OBSERVATORY

Balance Sheet as at December 31, 2021

(Unaudited)

	Operating Fund 2021 \$	Endowment Fund 2021 \$	Total 2021 \$	Total 2020 \$
ASSETS				
Current				
Cash	52,147		52,147	26,804
Investments (note 3)	10,264		10,264	10,172
Due from government	5,421		5,421	3,666
Interfund balances - due (to) from	-	-	-	-
	67,832	-	67,832	40,642
Long term				
Endowment fund (note 4)		46,149	46,149	38,957
	67,832	46,149	113,981	79,599
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable and accrued liabilities	2,500		2,500	2,000
Net Assets				
Restricted - Net Assets		46,149	46,149	39,497
Unrestricted - Net Assets	65,332		65,332	38,102
	65,332	46,149	111,481	77,599
	67,832	46,149	113,981	79,599

See accompanying notes to the unaudited financial statements

Approved by:

Director: _____

Director: _____

ERIC REYNOLDS CPA
PROFESSIONAL CORPORATION

PRINCE EDWARD POINT BIRD OBSERVATORY
Statement of earnings and net assets for the year ended December 31, 2021
(Unaudited)

	Operating Fund 2021 \$	Endowment Fund 2021 \$	Total 2021 \$	Total 2020 \$
Revenue				
Donations	50,258	-	50,258	46,145
Fundraising revenue	49,019		49,019	32,307
Grants	71,585		71,585	29,290
Management Contract revenue	12,667		12,667	9,333
Program income	2,460		2,460	3,920
Investment income	148	6,652	6,800	1,989
Other revenue	3,794		3,794	30
	<u>189,931</u>	<u>6,652</u>	<u>196,583</u>	<u>123,014</u>
Operating Expenses:				
Fundraising expense	13,340		13,340	17,459
Naturehood	25,080		25,080	21,258
Office and general	8,947		8,947	18,297
Professional fees	4,500		4,500	2,000
Station facilities expense	21,033		21,033	12,131
Wages and contract payments	82,352		82,352	39,250
Volunteer mileage	7,449		7,449	10,151
	<u>162,701</u>	<u>-</u>	<u>162,701</u>	<u>120,546</u>
Net earnings for the year	27,230	6,652	33,882	2,468
Net Assets, beginning of the year	38,102	39,497	77,599	75,131
Interfund transfers	-	-	-	-
Net Assets, end of the year	<u>65,332</u>	<u>46,149</u>	<u>111,481</u>	<u>77,599</u>

See accompanying notes to the unaudited financial statements

ERIC REYNOLDS CPA
PROFESSIONAL CORPORATION

PRINCE EDWARD POINT BIRD OBSERVATORY
Statement of Cash Flows for the year ended December 31, 2021
(Unaudited)

	2021	2020
	\$	\$
Cash flows from operating activities		
Net income	33,882	2,468
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	501	2,000
Due from government	(1,755)	(734)
Net cash provided by operating activities	<u>32,628</u>	<u>3,734</u>
Net increase in cash and cash equivalents	32,628	3,734
Cash and cash equivalents at the beginning of the year	75,932	72,198
Cash and cash equivalents at the end of the year	<u><u>108,560</u></u>	<u><u>75,932</u></u>
Cash and cash equivalents consists of:		
Cash	52,147	26,804
Investments	10,264	10,172
Endowment fund	46,149	38,956
	<u><u>108,560</u></u>	<u><u>75,932</u></u>

ERIC REYNOLDS CPA
PROFESSIONAL CORPORATION

PRINCE EDWARD POINT BIRD OBSERVATORY

Notes to Financial Statements
Year Ended December 31, 2021
(Unaudited)

1. NATURE AND PURPOSE

Prince Edward Point Bird Observatory is a registered charity with a mandate to monitor, report and promote analysis of bird migration along Prince Edward County South Shore and to act as official caretaker of the South Shore BIA.

2. SUMMARY OF SIGNICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the Company.

a) USE OF ESTIMATES

The preparation of financial statements, in conformity with Canadian accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Differences in actual results from prior estimates are taken into account at the time the differences are determined. Significant financial statement items that require the use of estimates are accrued liabilities.

b) FUND ACCOUNTING

The financial statements include the activities of the corporation for which the Board of Directors are legally accountable. In order to properly reflect its activities, the corporation maintains its accounts in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds in accordance with activities or objectives specified. For financial reporting purposes, the corporation has combined funds with similar characteristics into two funding groups: Operating Fund and Endowment Fund.

The Operating Fund accounts for the costs of the programs and other operations of the organization financed by grants and other general income.

The Endowment Fund maintains a reserve to ensure continued operations of the organization's programs and operating fund. Revenues consist of bequests and donations and any other income or transfers the Board of Directors approve. A portion of the fund (4% of the average opening balance over a last four years, is made available for Board of Directors approved activities.

c) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash on deposits.

e) REVENUE RECOGNITION

Contributions for both Operating Fund and Endowment Fund are recognized as revenue when received or receivable.

Investment income is recognized as earned based on the change in market value of the investments.

ERIC REYNOLDS CPA
PROFESSIONAL CORPORATION

PRINCE EDWARD POINT BIRD OBSERVATORY

Notes to Financial Statements
Year Ended December 31, 2021
(Unaudited)

3. Operating Fund investments

	2021	2020
	\$	\$
\$10,228 GIC bought March 17, 2021, matures May 16, 2022 and bears interest at 0.45%. The balance includes accrued interest of \$36.	10,264	10,172
\$10,000 GIC bought January 16, 2020, matures March 17, 2021 and bears interest at 1.95%. The balance includes accrued interest of \$172.	-	10,172
	<u>10,264</u>	<u>20,344</u>

4. Endowment Fund investments

	2021 Market \$	2021 Cost \$	2020 Market \$	2020 Cost \$
Mutual fund investments administered by TD Investment Services	<u>46,149</u>	<u>31,082</u>	<u>38,957</u>	<u>31,082</u>

5. FINANCIAL INSTRUMENTS

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets at amortized cost except for investments which it chose to measure at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash and accounts receivables.

Financial liabilities measured at amortized cost include accounts payable and accruals.

6. FINANCIAL RISKS

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at December 31, 2021.

a) Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization is exposed to this risk mainly in respect to accounts payable and accrued liabilities.

ERIC REYNOLDS CPA
PROFESSIONAL CORPORATION

FUNDERS

PEPtBO Program Funders



Environment and
Climate Change Canada
Environnement et
Changement climatique Canada





2021/22 BOARD OF DIRECTORS:

President: Julie White
Vice President: Brian Joyce
Past President: Cheryl Anderson
Treasurer: Dale Boyd
Secretary: Lisa Martell
Tiina Liinamaa (part year)

DIRECTORS:

Joanne Barrett
Nick Bartok
Peter Christie
Ketha Gillespie
John Hirsch
JoAnne Sulzenko
Rick Szabo

STAFF:

Phillip Mercier, Station Manager/Bander-in-Charge
Jessica Bao, Assistant Bander-in-Charge
Jessica Daze, Intern (Assistant Bander-in-Charge 2022)
Kirstin LaChance, Intern
Cheryl Chapman, Manager, NatureHood Program
Ketha Gillespie, NatureHood
Mark Paddison, Facilities Manager

PHOTO CREDITS:

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