

**THE OTTAWA FIELD NATURALISTS' CLUB BOARD OF DIRECTORS (BoD)
MINUTES OF MEETING**

June 20, 2016

Fletcher Wildlife Garden Interpretation Centre, CEF, Ottawa, 7:00 p.m.

Chair: Fenja Brodo

Directors Present: Annie Bélair, Ted Farnworth, Ann MacKenzie, Lynn Ovenden, Gordon Robertson, Henry Steger, Ken Young, Diane Kitching, Alex MacDonald, Jakob Mueller, Jeff Saarela, Barry Cottam

Directors Absent: Eleanor Zurbrigg, Diane Lepage, Owen Clarkin, Rémy Poulin

Bird Committee Liaison: Mark Patry

1) Minutes of the May 16, 2016 Meeting

Moved by Lynn Ovenden/Ted Farnworth that the May 16 minutes be accepted with 3 minor edits.

CARRIED

2) Business arising from the April meeting

a) Facebook (FB) Group

Nina Stavlund and Rachelle Lapensee, co-administrators, and Chris Traynor described some challenges in managing the OFNC FB Group. The group is very large, with over 2000 members, some OFNC members, others not. OFNC's FB Group is well-regarded outside OFNC (e.g. OFO) as a supportive, friendly, educational site. The administrators monitor the site; they can delete inappropriate posts and control membership in the FB group. On May 5, they changed the FB Group's setting from PUBLIC (meaning posts were visible to anyone on Facebook, whether or not they were members of the OFNC FB group) to CLOSED (meaning posts are only visible to people who are members of the OFNC FB group). Several members now feel it is safer to post on the CLOSED FB group because members' posts are no longer accessible on google and non-members who might take issue with their posts (via other media) are now unable to see their posts. Since the change to CLOSED, the OFNC FB group has continued to grow. The administrators need additional help to moderate the site.

Several directors expressed pleasure with how effective the FB group is, as an educational and attractive outreach of OFNC to people using FB. They are doubtful that it succeeds in recruiting many new members to OFNC, although that is one of its stated objectives and Group members are encouraged to join OFNC. The BoD would like to be kept aware of the FB Group. Gord Robertson volunteered to help Nina and Rachelle monitor the FB Group, and can tell the BoD about it from time to time.

b) Wild Bird Care Centre

On April 18, 2016, the BoD considered a Motion to donate up to \$5000 to the WBCC. Fenja has learned that the WBCC needs general operating funds to continue its work, which includes caring for birds rescued by SafeWings. She will ask that OFNC's donation be publicly acknowledged.

MOTION: that the OFNC donate \$5000 to the Wild Bird Care Centre.

Moved by Gord Robertson/Alex MacDonald

CARRIED

- c) Bug Day will be on Sept.10 at the Neatby Building. OFNC is again invited to participate.

MOTION: that the OFNC donate \$1000 to the organizers of Bug Day.

Moved by Ted Farnworth/Lynn Ovenden

CARRIED

- d) Key Policy

Directors support the idea of maintaining a list of people who have signed out a key and of getting a new lock and keys. Ted noted that AAFC is planning soon to change the doorway at FWG, so the hinges will be on the other side. He will ask if there is time to request the type of lock for which keys cannot be copied.

3) Communications

- a) Mackay Lake level marker: in 1930, OFNC installed a concrete marker for the high lake level of a few thousand years ago. Now degraded, the Rockcliffe Park Heritage Committee replaced it with a boulder bearing the original inscription. (The Rockcliffe News, December 2013)
- b) PriceWaterhouse volunteers worked at FWG for a full day a few weeks ago. They wrote to thank OFNC for this opportunity and to make a donation.
- c) Violetta Czasak's bequest and OFNC's donation to the outdoor education centres of the OCDSB are mentioned in the Summer/fall 2016 issue of their newsletter, The Field Guide.
- d) The Spring 2016 issue of FLAP's newsletter, Touching Down, contains a short article describing the launch of Safe Wings Ottawa and highlights of their work at City Hall this spring.

4) Committee Reports

- a) Education & Publicity – Gordon Robertson
Gord led a nature walk for guides and scouts in Winchester. Fenja will give a talk to the Rotary Club. Gord and Jakob will co-lead an upcoming walk at Petrie Island

Website Working Group – Lynn Ovenden

The new website is being hosted with WebinOttawa. Wireframes for the homepages of OFNC, Macoun and FWG have been distributed for review and comment. Representatives for various OFNC programs and committees will send Osamu the content (in a .doc format) for the main webpage of their area by July 1 if possible. Training to function as an editor of this content will be offered in July. Henry's current system for managing membership will continue for now, at least until a satisfactory replacement can be found.

b) Events – Jakob Mueller

The latest slate of events is on the website.

c) Finance Committee Report – June 2016 – prepared by Rémy Poulin (Annex 1)

On April 18, 2016, the BoD considered a Motion to increase the annual honoraria for the CFN editor from \$10,000 to \$15,000 and for the assistant editor from \$4000 to \$5000. The Finance Committee considers such payments to be paid on a per issue “fee for service” basis, and that they are not honoraria as defined by the CRA. Finance Committee supports these increases and also, increasing the annual payment offered to the T&L Editor from \$3000 to \$5000.

MOTION: that OFNC increase the annual payments offered to the CFN editor, to the assistant CFN editor and to the T&L Editor, paid on a per issue “fee for service” basis, to \$15,000, \$5000 and \$5000, respectively.

Moved by Jeff Saarela/ Jakob Mueller

CARRIED

Ken Young sent BoD members a detailed report of OFNC revenues and expenses to date for FY 2015-2016, and a summary statement of revenue and expenses for each committee. Committee Chairs are asked to talk to their committees, try to anticipate what they will need money for next year and send Rémy a draft budget for Oct.1 2016 – Sept.30 2017 by July 31.

d) FWG – Ted Farnworth

The native plant sale on June 4 made just over \$5000. FWG hosted visitors celebrating Ottawa Plant Day on June 19. An archive of wildlife sightings (and non-sightings) around the pond was submitted to AAFC; they liked it, sent it to Toronto, and recommended a fall time-frame for work on the pond.

e) Publications –Jeff Saarela

Dwayne Lepitzki is willing to attend BoD meeting by skype, if we can get a router and modem. Internet access would be useful for several committees. Ted will inform Jeff of the current cost and bandwidth limitations at FWG.

f) Nature Canada – Alex MacDonald

Alex mentioned several recent highlights: the Women for Nature reception held on Parliament Hill on June 7, the campaign to save cats & birds, a bat detection evening at FWG, and an upcoming bank swallow campaign.

g) Macoun Field Club – Diane Kitching (Annex 2)

5) New Business

a) FWG Interpretation Centre: Fenja suggests we rename the centre.

b) Alex has some ideas for a communication committee.

6) Motion to adjourn

Moved by Annie Bélair/Jeff Saarela that the meeting be adjourned.

CARRIED

Recording Secretary: Lynn Ovenden

Meetings in 2016:

September 19

October 17

November 21

December 12

Fenja Brodo
President
Ottawa Field-Naturalists' Club

Date

Lynn Ovenden
Recording Secretary
Ottawa Field-Naturalists' Club

Date

Annex 1.

Prepared by: Rémy Poulin, Chair Finance Committee, 15 June 2016

Finance Committee Report to OFNC Board of Directors (BoD) – June 2016

1. **General.** The Committee met on May 17th to discuss a number of items. Attendees were Rémy Poulin (Chair), Ken Young (Treasurer), Ann MacKenzie (Investment Manager) and Ivan Whitehall.
2. **Review of Latest Financials.** No major areas of concern were noted at this time. The Club's Annual Information Return (T3010) was completed and submitted on time with the Canada Revenue Agency (CRA), and the document can be viewed on the CRA website. The final disbursement from the Czasak bequest has now been received, and it was confirmed that the Club is meeting its increased Disbursement Quota requirements that resulted from that bequest. For future Financial Statements, it was agreed that the investment section will contain a summary only along with a note specifying that details on the investment instruments held by the Club are available on request. This will greatly simplify the process of having the Financial Statement transcribed for subsequent publication in the CFN.
3. **Transition of Treasurer and Investment Manager.** It was confirmed that Ann has agreed to replace Ken as Treasurer and that Rémy will replace Ann as Investment Manager. Given the travel plans of the individuals involved, it was further agreed that Ken will remain in place as Treasurer and Ann as Investment Manager until the next ABM. However, Ann, as the incoming Treasurer, will begin now to "shadow" Ken in his duties. Similarly, Rémy, as the incoming Investment Manager, will begin now to "shadow" Ann in her duties. Furthermore, Ann will continue to search for another individual to act as Back-up Investment Manager to ensure the necessary authority is always on hand to deal with investment instruments that come due. It is hoped that this individual will also agree to join the Finance Committee.
4. The BoD should note that the writing of cheques may be a little slower once the new bookkeeper, Plus Associates, takes on the job of generating those cheques. Also, the CFN-related work that Ken is currently doing will, in the future, be undertaken by Eleanor Zurbrigg.
5. **Honoraria.** At the April 2016 BoD meeting, the Publications Committee recommended that the honorarium for the CFN Editor and Assistant Editor be increased to 15K and 5K respectively. Questions were asked as to the criteria for providing an honorarium and if there were any CRA implications. The matter was referred to the Finance Committee to review and report back to the BoD.
6. An honorarium is defined by the CRA to be a voluntary payment made to a person for services for which fees are not legally or traditionally required and is typically used to help cover costs for volunteers or guest speakers. Item 20 of the Club's by-laws covers "Remuneration and Honoraria" and it states that honoraria will be paid to Editors and Business Managers of Club publications and that the amounts will be recommended by appropriate Committees and approved by the Council (now BoD). Current honoraria being offered by the Club are:

- a. CFN Editor – 10K;
- b. Assistant CFN editor – 4K;
- c. T&L Editor – 3K;
- d. CFN Business Manager – 2K; and
- e. Webmaster – 1.5K.

7. It is the Finance Committee's position that the payments that we make are not honoraria as defined by the CRA but are rather payments for business services and these have been reported as such by the Club to the CRA in the form of a T4A. The gifts that we make to presenters at monthly meetings are properly called honoraria, and the reporting requirement for these is different. However, we have not been reporting honoraria to the CRA as the amounts involved are insignificant. It is recommended that the wording of the by-laws be changed to reflect these distinctions.

8. Criteria for offering payment for services were previously discussed at the 9 May 2013 Finance Committee meeting and summarized by Ann. These were reviewed and it was agreed that they remain valid as written. They are as follows:

- a. continuing service required with deadlines;
- b. significant hours of work involved on a regular basis;
- c. service has recognized value in the market place;
- d. duties have characteristics of a 'job' in the employment sense; and
- e. special skills are required that are not generally available in the membership.

9. In addition, considerations regarding the amount of payment to be offered were also previously discussed and it was agreed that they too remain valid. Specifically, the amount should:

- a. consider the historical payment for the service by the OFNC;
- b. be high enough to recognize level of service and its commercial value but significantly less than the commercial value of the service;
- c. consider the ability of the club to afford the payment; and
- d. reflect the value of the service to the objectives of the Club.

10. The Finance Committee supports the Publications Committee's recommendation to increase the payment offered to the CFN Editor from 10K to 15K and to the Assistant Editor from 4k to 5K provided that both continue to be paid on a per issue "fee for service" basis. The Committee also

recommends that the payment offered to the T&L Editor be increased from 3K to 5K to match that offered to the CFN Assistant Editor. This too should be paid on a per issue “fee for service” basis. The Committee further recommends that the payment offered to the CFN Business Manager be re-visited by the BoD once the re-distribution of the duties of that position is finalized.

11. The Finance Committee noted that while it is possible to provide more generous payments at this time, the CFN should be cautious about relying on a business model that is not self-sustaining in the long-term. Restricting access to the CFN on-line should be helpful. Ensuring that most authors pay for their publishing charges is also necessary.

12. Charitable Receipts. The Committee agreed that the OFNC policy should be that, when it is both practical and legal, the Club will issue a charitable receipt. The content and format of the receipt itself will be discussed further with the new bookkeeper when Ann and Ken meet with her this month to ensure it conforms to CRA requirements. However, further research by Ken after the committee meeting determined the OFNC cannot issue a charitable receipt for membership dues given the CRA restrictions in place. Details are provided in Annex A.

13. Safe Wings Ottawa. The Finance Committee applauds the Safe Wings team in applying for and obtaining grants in support of their ongoing efforts. However, the Committee cautions that such funds should not be used to arrange and/or pay for an “employee” as this would set an undesirable precedent and create considerable administrative workload.

14. Review of Financial Governance. It was agreed that a long term project for the Finance Committee will be to review our current processes and compare these with the requirements specified in both provincial and federal legislation as well as recognized Not-For-Profit best practices.

15. FY 2017 Budget. The budgeting process for the next fiscal year will start over the summer. Chairs of all Club committees are asked to submit their budgets via email to Rémy and Ken as soon as possible but **no later than** 1 August so that a finalized draft can be prepared and tabled at the BoD meeting on 19 September. Financial documentation necessary to support this process will be distributed at the Board meeting in June.

Annex A.

Charitable Donation Receipts for OFNC Membership Fees Ken Young, Treasurer, 2016-06-11

Some charities give charitable donation receipts for part or all of their membership fees. For example, Ontario Nature gives receipts for 100% of the membership fee. This practice is allowed by the Canada Revenue Agency, subject to certain restrictions. The restrictions relate to the benefits that a member gets in return for membership. CRA refers to such benefits as “advantages”, and that term will be used here because the term advantage has a different meaning than that given to benefit in everyday speech.

The membership fee is a “gift” by members to the charity. If the advantages received by a member are not more than 10% of the gift, then 100% of the gift can be receipted. If the advantage is greater than 10% but less than or equal to 80%, then the difference between the gift and the advantage can be receipted. Over 80%, no receipt can be issued.

Therefore one needs to determine the advantages of membership. In the case of Ontario Nature, for example, 100% receipting was made possible when the charity stopped selling its magazine to non-members.

This illustrates that it is not the intrinsic worth or cost of the advantage that matters, it is the market value. It seems that the market value of a publication given free to members is zero, unless the publication is also sold to non-members. This is in line with statements by CRA that it is not the cost to the organization that matters, but the fair market value.

The OFNC has several benefits of membership. Are they advantages? For example, members receive the following:

1. the publication Trail & Landscape;
2. the publication The Canadian Field-Naturalist;
3. admission to public meetings;
4. the right to go on field trips.

1. Trail & Landscape

T&L is a publication given to members. It is not sold to the general public. Institutions can purchase a volume for \$40.00, but not individuals. T&L is probably not an advantage.

2. The Canadian Field-Naturalist

Digital files of CFN articles are freely available to members as a benefit of membership. Digital subscriptions are also sold to non-member individuals for \$40 per volume. The CFN digital access probably is an advantage - \$40.

3. Public meetings

Both members and non-members have the same right to attend OFNC public meetings. This is not an advantage.

4. Field trips

Both members and non-members can participate in field trips on the same terms. Even if there is a charge (e.g., the Pelee trip), the cost is the same. At most, members receive priority if participation is limited. Not an advantage.

Conclusion

The only advantage that members receive is free digital access to the CFN. However, that access amounts to 100% of an individual membership fee and 89% of a family membership fee. Therefore a charitable donation receipt cannot be given to members on account of their membership fee.

Appendix: Membership Fees – CRA Summary Policy

Date: September 3, 2003 (Revised June 7, 2016)

Reference number: CSP-M05

Policy statement

A qualified donee can issue an official donation receipt for the eligible amount of a payment for membership fees. To determine the eligible amount, the donee must determine the advantage received by the member in return for the payment.

Where the advantage is not more than \$75 or 10% of the amount paid for the membership fees (whichever is less), a receipt can be issued for the full amount.

Where the advantage is more than \$75 or 10%, the amount of the advantage must be deducted from the amount paid for the membership fees to determine the eligible amount of the receipt.

Example

For a membership fee of \$100, the member receives a hat valued at \$15 and a pen valued at \$2.

Membership fee \$100

Total value of advantages $\$15 + 2 = 17$

Eligible amount $\$100 - 17 = 83$

Since the total value of the advantages is more than 10% of the membership fee, the advantages must be deducted to determine the eligible amount. The donee can issue an official donation receipt for \$83.

Note

Where the advantage is more than 80% of the amount paid for the membership fees, it is generally considered that there is no true intention to make a gift, and a receipt cannot be issued.

Retrieved from:

<http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/csp/csp-m05-eng.html>

on 2016-06-08

Annex 2. MFC Report, 20 June 2016

Prepared by Diane Kitching.

We have had two field trips and two meetings since the last Board meeting.

On May 28, we had an indoor meeting; we talked of many things but mainly about the arrival in our woods of Beech bark disease. Eventually we may decide to locate and monitor the health of the Beech trees in our study area,

Our other indoor meeting was on June 11th, when Roy John both entertained and educated us about the wildlife of the Kalahari. He had been there on safari and, using his own photos, talked about what he had seen and done there.

Our two field trips (June 4 and June 18) took us to Pakenham. It was too hot to think about fires at lunchtime, but just right for cooling off in a stream. On June 4, some members helped Rob dissect a dead chipmunk, while others busied themselves keeping cool by sitting in and around the waterfall, damming the stream with their bodies, and then suddenly, in unison, moving away to allow the accumulated water to rush down over the waterfall and into the stream below. There were caddis flies to look at, and Ebony Jewel Wing damselflies were everywhere. On the 18th we went to Pakenham again. This time we walked up the track to a favourite pond with a floating bog. Everyone loved the experience, though some were more successful than others at staying upright. There were beautiful flowers (Rose Pogonia and Bog Cranberry) and a Song Sparrow who provided a musical background as he practiced about eight variations on his. Incidentally, some MNR staff had swept the area for ticks the day before and reported that they found some. After lunch and bog walking, we made our way to the waterfall for opportunities to cool off and to watch fish, frogs and crayfish.

The last event of the Macoun year is coming up : the end-of-year party which involves food, our favourite movie, and a chance to peruse the 2015-2016 edition of *The Little Bear*.