tchébec
Bird Protection Quebec’s
Annual Report

2019 - 2020
President’s Report

Towards the end of the 2019–2020 term, BPQ, like most other organizations in Quebec and around the globe, had to begin making plans to adapt its day-to-day operations to the lockdowns and new regulations brought on by the Covid–19 reality.

In March 2020, we suspended our in-person monthly meetings and field trips, and began making plans to offer virtual versions of these and other events, to hold our board meetings via videoconference and hold our first virtual AGM via videoconference in June. All this was made possible through the dedication of our volunteers.

It took some time and ingenuity to make this happen. Yet, it may have been easier for BPQ to make the switch than for many other organizations. We have over 100 years’ experience of adapting to challenging and often extraordinary circumstances.

All the work of our organization can be performed remotely. In fact, we have no real brick-and-mortar office. We were, in a sense, already virtual.

We accomplish our goals through the efforts of volunteers who work through committees organized around the education, conservation, and observation (ECO) of birds and bird habitat in Quebec.

Each committee is represented by a chair who is also a member of the board and makes sure the views and concerns of the committee are heard by the board. The board makes sure the committees are working to further the shared vision and mission of BPQ.

BPQ’s Vision

It is our belief that birds are a vital part of our world. Wildlife, and birds in particular, has intrinsic value as part of human experience. The beauty and grace of birds, their adaptations to particular environmental niches, and their rich and varied behavioural patterns fill us with admiration and stimulate our curiosity about the natural world.

Knowledge of birds and their biology is an important element of the understanding of our natural environment and an essential prerequisite to its protection and preservation. We are convinced that protection of birds and their habitats contributes to the general welfare of individuals and society.

BPQ is a registered charity.

Charity Registration #: 11925 2161 RR0001.

Bird Protection Quebec
Box 67089 – Lemoyne
Saint-Lambert, QC J4R 2T8
Tel.: 514-637-2141

E-mail: birdprotectionquebec@gmail.com
Website: www.birdprotectionquebec.org
Online discussion group: https://groups.io/g/bpqsongsparrow
Award Ceremony for Mabel McIntosh — A Celebration of Volunteers

BPQ has long recognized Mabel’s achievements. In the above photo, she is presented an award for volunteer achievement by Jeff Harrison, now our monthly meeting coordinator.

An excellent example of various committees working together was provided during a short celebration of the achievements of one of our long-standing and most dedicated members, Mabel McIntosh.

BPQ past presidents Peter Mitchell and Bob Carswell also paid tribute to Mabel for the Sovereign’s Medal for Volunteers awarded to her earlier in the fall. This is the citation:

For more than half a century, Mabel Aston McIntosh has dedicated thousands of hours to studying and protecting birds in Quebec by conducting banding projects, migration research and annual bird counts. As an expert in the field of ornithology, she has made invaluable contributions to Bird Protection Quebec, Bird Studies Canada and the Hawk Migration Association of North America.

Through all these hours of remote and often solitary work, Mabel has been able to touch and inspire many lives.

BPQ Board of Directors

At the end of the 2019–2020 fiscal year February 29, 2020, the BPQ board of directors comprised the following members:

Executive Directors

• Jane Cormack, President
• Sheldon Harvey, Vice-president of administration and treasurer
• Connie Morgenstern, Vice-president of education and outreach
• Helen Meredith, Secretary

At our monthly meeting in December 2019, when we were still getting together in person, we celebrated two prizes recently awarded to Mabel. The event was organized by Helen Meredith, our secretary, and Connie Morgenstern, vice-president of education and outreach. It brought together many long-time members, new members, and non-members. Our events are open to all.

Jean-Sébastien Guénette, director general of QuébecOiseaux, presented Mabel McIntosh with an award for outstanding work in the field of bird conservation.
Directors

Nick Acheson, Émile Brisson-Curadeau, Chris Cloutier, Claude Cloutier, Simon Duval, Kyle Elliott, Mélanie Guigueno, Jeff Harrison, Darlene Harvey, Kristen Lalla, Don-Jean Léandri-Breton, Ana Morales, Bonnie Soutar, Antoine Turcotte-van de Rydt and Anthony Zerafa.

Committee Reports

Our committees are organized under three divisions: Education and Outreach, Conservation, and Administration. These divisions work together to accomplish our ECO mission: to Educate, to promote Conservation, and to encourage Observation.

Education and Outreach

The mission of the Education and Outreach Division is to promote public awareness and appreciation of birds in the context of conservation, biodiversity and their ecosystems by the organization of educational and observational programs, including organizing regular field trips.

Education

Education Committee members include Connie Morgenstern (co-chair), Kristen Lalla (co-chair), Barbara MacDuff, David Mulholland and Alyssa DeRubeis.

The Education committee organized the following events:

- World Migratory Bird Day 2019
- Ecology Day and McGill Bird Observatory (MBO) Open House, September 2019
- Christmas Bird Count (CBC) for Kids, December 2019
- Great Backyard Bird Count, February 2020
- Bird feeder installation at Macdonald Campus, to increase public awareness

Communications

The Communications Committee comprises the following members: Connie Morgenstern (co-chair), Jane Cormack (co-chair), and Simon Duval.

They are responsible for maintaining the following media:

Website

Our website is the primary source for information and as an introduction to our organization.
Newsletter

We publish our newsletter The Song Sparrow five times a year. Its purpose is to inform our members about our monthly lectures, field trips, and other events, to publish a list of rare and unusual bird sightings from around the province in Pierre Bannon’s BirdViews, and to showcase articles written by our members about trips.

Thanks to Fred Hareau, Diane Demers, Réjean Duval, Jean Harwood-Gregson, Darlene Harvey, and Karen Sherman for their help in proofreading and translating.

Weekly Updates

Connie Morgenstern sends a Weekly Update email of upcoming events and other relevant news to a growing number of interested recipients that goes well beyond our membership.

Social Media

BPQ members and the birding community at large enjoy sharing bird sightings and staying up to date on BPQ events through our social media accounts, especially Facebook and, for members, our Songsparrow email forum.

Email and Phone

Zofia Laubitz and Sheldon Harvey monitor our incoming BPQ email and phone calls, respectively, making sure messages are directed to the right people.

Monthly Meetings

Committee Chair: Jeff Harrison

Meetings were held in the auditorium at Knox Hill Church on Godfrey Avenue in NDG. Attendance averaged about 40 – 50 per meeting, and was somewhat dependent on the weather. The topics in our speaker program were varied and the presenters of uniform high quality. Those who attended reflected this appreciation with a regular battery of questions following the presentations. Here is a list of our speakers and their topics:

2019

- March: Isabelle–Anne Bisson and Nathalie Gendron, Protecting Montreal’s Urban Bird Biodiversity
- April: Marco Beausoleil, Darwin’s Finches
- October: Kyle Elliot, Forever Young? The Mystery of how elderly birds continue flying, diving and thriving when they should be retiring.
- November: Alyssa DeRubeis, Tallgrass Prairie Birds in Remnant and Restored Grasslands
- December: Ana Morales, The Secret Life of Moult Migrant Songbirds
2020

- January: Marie-Hélène Hachey, Quebec Breeding Bird Atlas
- February: Dwane Wilkin, Early 20th– Century Ornithologist, Henry Mousley

Marketing

Members of the Marketing Committee include Sheldon Harvey (chair), Darlene Harvey, and Claude Cloutier.

They organized the following events:

- July 20, 2019 – Sheldon Harvey, Darlene Harvey, and Wayne Grubert staffed the BPQ kiosk at Open House Day at Le Nichoir in Hudson
- September 14, 2019 – Sheldon gave a presentation on the Montée Biggar sanctuary at the QuébecOiseaux AGM in Otterburn Park.
- November 14 & 15, 2019 – Sheldon and Claude Cloutier staffed an information kiosk at the Quebec Provincial Association of Teachers (QPAT) Teachers’ Convention at Hotel Bonaventure
- November 26, 2019 – Sheldon and Maureen Caissy, a teacher at Cedar Street Elementary in Beloïl, spoke at a Learn Quebec event on the birding and conservation programs ongoing at the Riverside School Board, sponsored by a BPQ educational grant.
- Sheldon also appeared on CBC Radio’s Daybreak and Radio Noon during the year to discuss birds and to promote BPQ and its activities.
- Day-to day activities include posting notifications of upcoming events on our Songsparrow email forum, BPQ Facebook page, the Birdwatching in Quebec Facebook page, the McGill Students’ Birding Club Facebook page, and the Montreal Field Naturalists Facebook Page.

Future plans include developing new display material for the BPQ promotional kiosk, including a map of Quebec showing our properties.

Field Trips

The Field Trips committee includes the following members: Wayne Grubert (co–chair), Sheldon Harvey (co–chair), Darlene Harvey, and Chris Cloutier.

Their activities comprised:

- 38 full day or half–day Saturday or Sunday field trips led by 13 leaders to 31 locations in and around Montreal
- Wood Warbler Walks at Westmount Summit Woods
- Evening Trip May 14, 2019 – Hudson
- Two morning trips to the Morgan Arboretum with Barbara MacDuff and the Education Committee in late April/early May 2019
- Sheldon Harvey’s Summer Series of Birding July–August 2019
- Led walks at Le Nichoir’s Open House
- World Migratory Bird Day May 11, 2019 – field trip and cleanup blitz
- Global Big Day Birding Blitz May 4, 2019
- Great Backyard Bird Count Event on the 3rd weekend in February 2020

Thanks to the following BPQ members who led field trips over the year: Nick Acheson, Michel Beaupré, Chris Cloutier, Claude Cloutier, Joël Coutu, Diane Demers, Jean Demers, Richard Gregson, Wayne Grubert, Fred Hareau, Jeff Harrison, Darlene Harvey, Sheldon Harvey, George Levchouk, Tom Long,
Conservation

The mission of the Conservation Division is to protect natural wildlife habitats and to manage our own nature reserves for the long-term benefit of wildlife, especially birds and to support, financially and by our volunteer skills, appropriate scientific studies and research projects.

Conservation

Members of the Conservation Committee include Jane Cormack (chair), Frédéric Hareau, Rodger Titman, Diane Demers, Barbara Frei, Lance Laviolette, Barbara MacDuff, Jean-Sébastien Guénette, Kristen Lalla, and Anthony Zerafa.

Activities including the following were organized:

Cerulean Warbler Point Counts

Member and past board member Diane Demers has conducted point count surveys of the Cerulean Warbler continually from 2008 until 2019. Sadly, she has decided to step back from this role. She maintains a keen interest in the Cerulean Warbler and its establishment in Quebec.

These are the results of the 2019 studies:

- On June 1, June 17, and June 26, 2019, Diane visited the George Montgomery Sanctuary to conduct point counts of the Cerulean Warbler

Bird Surveys in Kenauk and at Covey Hill

Working closely with Nature Conservatory of Canada (NCC), BPQ conducted breeding bird inventories for a second year on two protected areas of great ecological value: NCC’s “BPQ Centennial Sanctuary” located in Covey Hill and the protected area of the Kenauk territory located in the Montebello region. Twenty BPQ members participated.

These inventories focus on well-defined territories and aim at deepening and enriching the existing data for Covey Hill and Kenauk, collected in particular within the framework of the Atlas of Breeding Birds or inventories carried out in Kenauk by NCC a few years ago.

If these inventories contribute above all, through citizen science, to the protection of these exceptional spaces, they also represent a unique opportunity for all those who participate in them to discover territories of remarkable biodiversity.

These inventories also clearly show what can be accomplished when organizations that share the same mission join forces. In a world where the need to protect our environment is so great, and our resources so limited, it is essential that we join forces and resources.

Book Fair to Help the Purple Martin — a Species in Peril

BPQ received a gift of over 100 books from the family of Guy Zenaitis, a long-time member and popular field trip
leader who is fondly remembered by all BPQ members who knew him.

An impromptu book sale held at the Morgan Arboretum Conservation Centre on July 2, 2019, brought together a number of board members from various committees.

Over the span of a few hours on a single summer evening, we raised $425.00 toward the purchase of a Purple Martin house, for which the conservation committee had budgeted $2,000.00.

The house was given to a landowner in the St-Jean-sur-Richelieu area to protect this species in peril. Many of the existing houses are getting old and falling apart. They need to be replaced.

Pre-committed projects received a total of $39,120. Recipients of these grants included the McGill Bird Observatory fall migration program, the Observatoire d'oiseaux de Tadoussac – MOTUS study, the Appalachien Corridor surveys, and Nature Conservancy Canada.

New projects were awarded $40,470. Recipients included the McGill Bird Observatory for a MAPS program at our Montée Biggar property, Amphybia for a nest box project, and two new schools added to the schools program.

The Appalachien Corridor group submitted the results of their Bicknell's Thrush and Peregrine Falcon surveys.

Isabelle-Anne Bisson and Nathalie Gendron, from TerraHumana Solutions, presented the results of the study for which they received a grant last year at the Monday night lecture in March 2019.

Sanctuaries

The Sanctuaries Committee includes the following members: Ana Morales (co-chair), Simon Duval (co-chair), Jane Cormack, Nick Acheson, Frédéric Hareau, Barbara MacDuff, Helen Kohler, Jeff Harrison, and Diane Demers.

The committee is responsible for maintaining the sanctuaries owned outright or jointly or managed by BPQ.

Grants

Members of the Grants Committee include Mélanie Guigueno (chair), Kyle Elliott, Richard Gregson, Jean Demers, Lance Laviolette, David Mulholland, Barbara Frei, and Alain Goulet.

A total of $79,590 was disbursed through the BPQ grants program in the 2019–2020 fiscal year.

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A Garlic Mustard Corvée

With a grant from the Fondation de la Faune du Québec and supported by BPQ, the Centre d'interprétation du milieu écologique du Haut-Richelieu (CIME)

- Found patches of garlic mustard covering 80 ha of the sanctuary.
- With 8 employees and 16 volunteers, they spent 500 hours in pull-a-thons trying to control this invasive plant.
- They collected a total of 466 kilos of this weed and won first prize in the Spring Invasive Species Challenge lightweight category.
- BPQ contributed $4,000 in 2019 and $3,600 in 2020 to help finance this project.

Sugar Shack Demolition

- Hired J.A. Beaudoin Construction to demolish and remove the sugar shack that was on the property when we purchased the land, which had become a fire hazard.

Thanks to Claude Cloutier for his efforts on the project.

Christmas Bird Counts

Doing its part for this Birds Canada/Audubon project, every year BPQ organizes teams to survey two Christmas Bird Count circles.

Highlights from 2019 are:

Hudson

- The 79th annual Hudson CBC was held on December 21, 2019.
- 2nd lowest count in the last 20 years. 48 species, plus 1 on count week, were recorded.
- 54 birders participated in this year’s event.
- A post-count reception was held at the St-Hubert Barbecue restaurant in Vaudreuil with food supplied by BPQ.

Montreal

- The 84th Montreal CBC was held on December 14, 2019.
- 76 people took part in the count
- 74 species — five more than the previous year and just two short of our all-time record of 76 species, were recorded.
- A Scarlet Tanager at Parc Jean-Drapeau and a Lark Sparrow at the St-Laurent Technoparc were highlights.
- A post-count party took place at the Montreal West Curling Club.

Hawkwatch

Committee members include Bob Barnhurst and Mabel McIntosh.
In spring 2020, they completed their 40th spring and 41st fall counts. This represents over 20 years of hawkwatching:

- 2.5 months each spring;
- 3.5 months each fall

**Administration**

The Administration Division is responsible for membership services, treasury and financial reporting, and other operational matters such as annual reports, board nominations, and archives.

**Membership**

- Membership at fiscal year-end February 29, 2020: 421 members
- Increase of 14% from the same time last year
- 59 new memberships
- Although some members did not renew, we still had a net increase of 52 members.
- How do new members hear about BPQ? Mostly through recommendations of our members or through online searches.

**Nominations**

The Nominations Committee is responsible for finding new candidates for the board and organizing the AGM.

At the 2019 AGM, the members elected Émile Brisson-Curadeau, Darlene Harvey, Don-Jean Léandri-Breton and Antoine Turcotte-van de Rydt to the board, and re-elected Chris Cloutier, Claude Cloutier, Simon Duval, Helen Meredith, Connie Morgenstern and Bonnie Soutar for a further two-year term.

Diane Demers declined to stand for re-election. BPQ is grateful to her for the four years she served on the board.

**Finance**

Chaired by the treasurer, the Finance Committee oversees all financial activities, including banking and investments. The organization’s investments continue to be managed by Guardian Ethical Management.

The treasurer presents financial statements to the board at every board meeting, and to the membership at each annual general meeting.

The audited financial statements for the year March 1, 2019 to February 29, 2020 are appended to this report.

**Annual General Meeting**

During the AGM held in May 2019, Jane Cormack presented the president’s report, and Sheldon Harvey the treasurer’s report, for the previous year. Feature presentations were given by:

- Mélanie Guigueno on grants
- Jeff Harrison on île aux Perroquets
- Joël Bonin on the Lucas property
- Kristen Lalla on Purple Martins
- Émile Brisson-Curadeau on cat predation

Chris Cloutier delivered a fun and challenging quiz he designed with Kyle Elliott.
The Province of Quebec Society for the Protection of Birds, Inc.

Financial Statements

February 29, 2020
The Province of Quebec Society for the Protection of Birds, Inc.

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Amstutz Inc.  
Comptables Professionnels Agréés  
INDEPENDENT AUDITORS’ REPORT

To the Members of  
The Province of Quebec Society for the Protection of Birds, Inc.

Qualified Opinion - We have audited the financial statements of The Province of Quebec Society for the Protection of Birds, Inc. (the Entity), which comprise the statement of financial position as at February 29, 2020, the statements of revenue and expenditures - General Fund, fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the "Basis for Qualified Opinion" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at February 29, 2020, 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.

Basis for Qualified Opinion - In common with many charitable organizations, the Entity derives revenue from donations and cash receipts the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our audit of these revenues was limited to the amounts recorded in the records of the Entity. Therefore, we were not able to determine whether any adjustments might be necessary to revenues, other than grants and investment income, excess of revenues over expenditures, and cash flows for the years ended February 29, 2020 and February 28, 2019 and assets and fund balances as at February 29, 2020 and February 28, 2019.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor’s Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements - Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the Entity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements - Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit
conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity’s internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

By R. Amstutz, CPA auditor, CA
April 27, 2020
Montreal, Quebec
Permit No: A105202

Amstutz Inc.
The Province of Quebec Society for the Protection of Birds, Inc.
Statement of Financial Position
as at February 29, 2020

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ON BEHALF OF THE BOARD:

Director

Director

The accompanying notes form an integral part of the financial statements.
The Province of Quebec Society
for the Protection of Birds, Inc.
Statement of Fund Balances
for the year ended February 29, 2020

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Invested in Capital Assets</th>
<th>A.W. Kelly Bequest Fund Unrestricted</th>
<th>Internally restricted Land Stewardship Fund</th>
<th>Externally restricted Fund</th>
<th>2020 Total</th>
<th>2019 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Balance, beginning of year</td>
<td>466,403</td>
<td>638,371</td>
<td>2,232,474</td>
<td>72,000</td>
<td>-</td>
<td>3,409,248</td>
</tr>
<tr>
<td>Excess of revenues over expenses</td>
<td>63,865</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>50,000</td>
<td>113,865</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>530,268</td>
<td>638,371</td>
<td>2,232,474</td>
<td>72,000</td>
<td>50,000</td>
<td>3,523,113</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of the financial statements.

Amstutz Inc.
The Province of Quebec Society
for the Protection of Birds, Inc.
Statement of Revenue and Expenditures - General Fund
For the year ended February 29, 2020

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Investment income</td>
<td>$201,720</td>
<td>$381,164</td>
</tr>
<tr>
<td>Membership fees</td>
<td>$11,012</td>
<td>$10,684</td>
</tr>
<tr>
<td>Donations and grant</td>
<td>$55,367</td>
<td>$7,270</td>
</tr>
<tr>
<td>Activities income</td>
<td>$1,248</td>
<td>$1,101</td>
</tr>
<tr>
<td>Unrealized loss on investments</td>
<td>(16,680)</td>
<td>(211,626)</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$252,667</td>
<td>$188,593</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants awarded</td>
<td>$79,590</td>
<td>$103,240</td>
</tr>
<tr>
<td>Sanctuary maintenance and taxes</td>
<td>$17,071</td>
<td>$12,146</td>
</tr>
<tr>
<td>Activities</td>
<td>$11,768</td>
<td>$7,046</td>
</tr>
<tr>
<td>Administration and newsletter</td>
<td>$25,014</td>
<td>$23,403</td>
</tr>
<tr>
<td>Professional fees</td>
<td>$4,324</td>
<td>$6,906</td>
</tr>
<tr>
<td>Donations and memberships</td>
<td>$1,035</td>
<td>$1,700</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$138,802</td>
<td>$154,441</td>
</tr>
</tbody>
</table>

**EXCESS OF REVENUES OVER EXPENSES**

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$113,865</td>
<td>$34,152</td>
</tr>
</tbody>
</table>

The accompanying notes form an integral part of the financial statements.
The Province of Quebec Society
for the Protection of Birds, Inc.
Statement of Cash Flows
For the year ended February 29, 2020

<table>
<thead>
<tr>
<th>OPERATING ACTIVITIES</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Excess of revenues over expenses</td>
<td>$113,865</td>
<td>$34,152</td>
</tr>
<tr>
<td>Items not affecting cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealized loss on investments</td>
<td>16,680</td>
<td>211,626</td>
</tr>
<tr>
<td>Gain on sale of investments</td>
<td>(4,878)</td>
<td>(291,101)</td>
</tr>
<tr>
<td></td>
<td>125,667</td>
<td>(45,323)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CHANGES IN NON CASH OPERATING WORKING CAPITAL</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts receivable</td>
<td>(2,084)</td>
<td>1,582</td>
</tr>
<tr>
<td>Government refunds receivable</td>
<td>(817)</td>
<td>3,626</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(83)</td>
<td>3,901</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>(7,322)</td>
<td>(6,568)</td>
</tr>
<tr>
<td></td>
<td>115,361</td>
<td>(42,782)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INVESTING ACTIVITIES</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds on redemption of short-term investments</td>
<td>130,000</td>
<td>341,000</td>
</tr>
<tr>
<td>Acquisition of capital assets</td>
<td>-</td>
<td>(224,065)</td>
</tr>
<tr>
<td>Reinvested investment income</td>
<td>(196,842)</td>
<td>(90,061)</td>
</tr>
<tr>
<td></td>
<td>(66,842)</td>
<td>26,874</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Increase (decrease) in cash and cash equivalents</td>
<td>48,519</td>
<td>(15,908)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,666</td>
<td>23,574</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH AND CASH EQUIVALENTS, END OF YEAR</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$56,185</td>
<td>$7,666</td>
</tr>
</tbody>
</table>

Cash and cash equivalents are comprised of cash.

The accompanying notes form an integral part of the financial statements.

Amstutz, Inc.
The Province of Quebec Society for the Protection of Birds, Inc.
Notes to the Financial Statements as at February 29, 2020

1. STATUTES OF INCORPORATION AND NATURE OF ACTIVITIES

The Province of Quebec Society for the Protection of Birds, Inc. (the Entity) was incorporated as a corporation without share capital under Part III of the Quebec Companies Act on April 29, 1931 and operates under the name Bird Protection Quebec. The objects of the Entity are detailed in its letters patent and include the elicitation and fostering of the interest of the public in the birds that frequent the Province of Quebec. As a registered charity the Entity is a recognized non-profit organization under the Income Tax Act and therefore not subject to income taxes.

The Entity’s objective is to carry on its operations without pecuniary gain to its members and any profits or other accretions to the Entity are to be used in promoting its objectives.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund accounting

In order to ensure compliance with the limitation and restriction placed on the use of resources available to the Entity, the accounts are maintained in accordance with the principles of fund accounting. This procedure groups resources for accounting purposes into funds according to similar activities or specific objectives. Therefore, separate accounts are maintained for each fund, and the statement of financial position regroups the following funds:

- **General Fund**

  The General Fund accounts for the administrative activities of the Entity. This Fund reports unrestricted resources and restricted operating grants.

- **Capital Asset Fund**

  The Capital Assets Fund reports the assets, liabilities, revenue and expenditures related to the Entity's capital assets.

- **A.W. Kelly Bequest Fund**

  The A.W. Kelly Bequest Fund consists of surpluses of investment income from the A.W. Kelly Will Trust accumulated during the 25 years since his death, together with the capital from the residue of his Estate received in October 2006.

- **Internally Restricted Land Stewardship Fund**

  The Fund represents surpluses set aside by the Board to safeguard the stewardship of its properties.

- **Externally Restricted Fund**

  The Fund represents a donation from the Estate of Ruth Robinson to be used to purchase land in the Eastern Townships for the protection of birds.

*Amstutz Inc.*
2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Accounting 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 liabilities and disclosure 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 may differ from these estimates.

Self-financing

Revenues from self-financing activities are recognized when the services are rendered or when the events have taken place.

Revenue recognition

The Entity follows the deferral method of accounting for contributions whereby restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenditures are incurred. Restricted contributions, comprised of restricted donations and grants, are defined as contributions on which stipulations are imposed that specify how the resources must be used. Unrestricted contributions, comprised of membership fees, activities income and unrestricted donations, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Investment income is recognized as revenue when earned.

Investment income and unrealized gain or loss on short-term investments are recognized as revenue of the General Fund.

Cash and cash equivalents

The Entity's policy is to disclose cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and marketable securities with a maturity period of three months or less from the date of acquisition.

Capital assets

Purchased capital assets are recorded at cost. Donated capital assets are recorded at fair value at the date of donation.

Deferred revenues

Deferred revenues represent unspent resources received in the current year that are related to expenses in a subsequent year. The deferred revenues are recognized as revenue in the year in which the related expenses are incurred.

Contributed services

Volunteers contribute many hours per year to assist the Entity in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in these financial statements.
2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Financial instruments

Measurement of financial instruments

The Entity initially measures its financial assets and financial liabilities at fair value. The Entity subsequently measures all its financial assets and financial liabilities at cost or amortized cost with the exception of short-term investments which are subsequently measured at fair value based on closing market prices.

Financial assets measured at amortized cost include cash, accounts receivable and interfund receivable. Financial assets measured at fair value include short-term investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and interfund payable.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of impairment and any reversal is recognized in the statement of revenue and expenditures.

Transaction costs

The Entity recognizes its transaction costs for financial instruments at fair value in the statement of revenue and expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their obligation, issuance or assumption.

3. SHORT-TERM INVESTMENTS

<table>
<thead>
<tr>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pooled funds at market value (cost: $2,813,454; 2019 - $2,741,734)</td>
<td>$2,828,940</td>
</tr>
</tbody>
</table>

4. DONATED PROPERTY

Contributions invested in the Capital Assets Fund, included donated land received in the following years, recorded at their fair value at the date of contribution:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1982</td>
<td>$38,300</td>
</tr>
<tr>
<td>1990</td>
<td>$33,700</td>
</tr>
<tr>
<td>2005</td>
<td>$69,350</td>
</tr>
<tr>
<td></td>
<td>$141,350</td>
</tr>
</tbody>
</table>
5. INTERNAL RESTRICTION

The Entity maintains a Land Stewardship Fund for which the Entity had bound an internal restriction to safeguard the stewardship of its properties. The balance of this internally restricted fund at year-end amounted to $72,000 (2019 - $72,000).

6. FINANCIAL INSTRUMENTS

Risks and concentrations

The Entity is exposed to various risks through its financial instruments. The following analysis provides a measure of the Entity’s risk exposure and concentrations at the balance sheet date, i.e. February 29, 2020.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Entity is exposed to interest rate risk through its short-term investments.

Liquidity risk

Liquidity risk is the risk that the Entity will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the Entity will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The Entity is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and interfund payable.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Entity is exposed to credit risk through its accounts receivable.

Market risk

The Entity is exposed to fluctuations in equity markets on its short-term investments.

There have been no changes to the Entity’s financial instruments risk exposure from prior years.