

Cree Outfitting and Tourism Association

# ANNUAL REPORT

2016-2017



# COTA ANNUAL REPORT TABLE OF CONTENTS

## ABOUT COTA

- 01 A note from our President
- 03 A note from our Executive Director
- 06 History
- 07 Objectives
- 08 Board of Directors
- 09 Organizational Chart

## PROJECTS

- 10 Annual General Meeting and Tourism Conference
- 12 Coastal Cruises on the Eastern Coast of James Bay and Marine Captain Training
- 13 Destination Management Company
- 14 Arctic Kingdom Project: Feasibility of Wildlife Viewing Along the Eastern Coast of James Bay
- 15 Product Development Coaching
- 16 Youth Video Project
- 16 Mentorship for Communications and Member Services
- 17 Collaborations

## FINANCIALS

- 18 Audited Financial Statements



Titus Shecapio  
President

Allow me to begin by expressing my sincere thanks to all who have worked so hard to help our association move forward in the past year.

With the James Bay Northern Quebec Agreement as our stepping stone, we have made significant and steady progress in developing and structuring our local tourism industry. With thorough planning and by following a steady course, we are creating the components that are needed to assemble a cohesive and viable tourism industry.

The beauty of our land and the distinctiveness of our culture exert a strong pull on many tourists. Until recently, however, our lack of infrastructure and limited tourism services made attracting visitors an almost overwhelming challenge. Today, modern hotels are the norm in most communities and multiple cultural tourism businesses and attractions are in place. The next step is to ensure that travellers feel welcome before they even step foot in Eeyou Istchee. From those in the earliest stages of travel-planning to those committed and ready to make a reservation, tourists need to know that we have the services they require for easy and convenient travel.

That is why the soon-to-be-launched Destination Management Company (DMC) is such a pivotal resource. I cannot overstate the DMC's importance for our tourism industry and I trust that tourism businesses will embrace and support it. In turn, the DMC will support local tourism operators by providing key services, including centralized booking for hotels and outfitting camps, overseeing and facilitating the reservation process, creating and marketing specialized travel packages, and offering credit-card processing and billing tools. Most important, by providing prompt, bilingual, and courteous year-round reservation services, the DMC will meet the expectations of today's travellers who require swift and effective service.

A brochure detailing the many benefits of, and eligibility requirements for, joining forces with the DMC is now available. I encourage all tourism operators to get their copy.

I wish to thank outgoing EIT President, Raymond Blackned for his many years of service to both associations and his long-standing commitment to Cree tourism.

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Robin McGinley  
Executive Director

As the Executive Director of COTA, I have seen just how complex and multifaceted the tourism industry is —encompassing numerous organizations that operate at the local, regional, provincial, and national levels.

These organizations play a specific and vital role in promoting the development of Aboriginal tourism. That is why COTA believes that forming strategic partnerships with them is the way forward for Cree tourism. A network of organizations working toward a common goal can achieve more than an association such as ours operating on its own.

Alliances provide access to existing opportunities for promoting our tourism destination across the country and around the world. By seizing these opportunities, we maximize the benefits of tourism for our Cree communities and businesses.

In 2016, thanks to our collaboration with the Aboriginal Tourism Association of Canada, Eeyou Istchee Tourism took part in the 40th edition of Rendez-vous Canada, held in Montreal from April 24 to 27.

Rendez-vous Canada is the largest tourism trade show in Canada. The Aboriginal Tourism Association of Canada, which works closely with Québec Aboriginal Tourism, was instrumental in forging a partnership with the event's organizers to ensure that Aboriginal tourism was at the forefront of the trade show.

At Rendez-vous Canada, we took advantage of an opportunity to showcase Cree culture at a lunch event hosted jointly by Eeyou Istchee Tourism, the Aboriginal Tourism Association of Canada, Québec Aboriginal Tourism, Wendake, and the Nunavik Tourism Association. I'm also pleased to report that at this event, Oujé-Bougoumou's very own David and Anna Bosum of Nuuhchimi Wiinuu gave a lively and engaging demonstration of Cree crafts. David and Anna were also recently featured on the cover of Origine, Québec Aboriginal Tourism's magazine.

I am pleased and optimistic about the direction we are taking and confident that Aboriginal tourism is gaining in visibility and popularity. With so many exciting tourism developments in the communities and throughout the region, it's a great time to shine a spotlight on Eeyou Istchee Baie-James as a tourism destination like no other.

I would like to take this opportunity to express my gratitude to Raymond Blackned for his tenure as President of Eeyou Istchee Tourism. Raymond's contribution to Cree tourism over the years has been instrumental in positioning Eeyou Istchee as an appealing tourism destination. I wish him well in his future endeavours.

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# About COTA

## History

*COTA was incorporated on December 7, 2000 as a non-profit corporation under Part II of the Canadian Corporations Act. The actual process that eventually led to the creation of COTA, however, began over 40 years ago during the negotiations for the James Bay and Northern Québec Agreement (JBNQA).*

### James Bay and Northern Québec Agreement

The negotiations leading to the JBNQA provided the platform for gaining control over tourism development. With the signing of the Final Agreement in November 1975, the legal framework for this control became a reality and paved the way for the creation of COTA as a treaty obligation under sections 28.4 and 28.6 of the JBNQA.

#### 28.4 Cree Associations

**28.4.1** Subject to the positive conclusions of the necessary feasibility studies involving the Crees to the greatest extent possible and to the availability of funds, Canada and/or Québec will assist the Crees with funding and technical advice in establishing, as soon as possible, as described herein:

- a Cree Trappers' Association;
- a Cree Outfitting and Tourism Association;
- a Cree Native Arts and Crafts Association.

#### 28.6 Cree Outfitting and Tourism Association

**28.6.1** As soon as possible following the execution of the Agreement and subject to the results of the feasibility studies referred to in paragraph 28.4.1 there shall be established a Cree Outfitting and Tourism Association which shall inter alia:

- provide marketing, booking and promotion services for Cree outfitting operations;
- provide business, management, accounting and professional services for Cree outfitters;
- conduct feasibility studies related to establishment or siting of individual outfitting facilities or a network of outfitting facilities.

**28.6.2** Subject to the results of the feasibility studies and in the event that a Cree Outfitting and Tourism Association is established, Canada, Québec and the Cree Regional Authority, in proportion to be mutually agreed upon shall assist the Association in its operation and objects.

#### Our Vision Moving Forward

Our vision, in accordance with Sections 28.4 and 28.6 of the JBNQA, is to:

- provide marketing, booking, and promotion services, where necessary, for Cree outfitting operations;
- provide business, management, accounting and professional services, where necessary, for Cree outfitters;
- conduct feasibility studies related to the establishment of individual outfitting or a network of outfitting facilities.



# Objectives

*Our mission is to develop and implement a collective vision for a world-class sustainable tourism industry in Eeyou Istchee that is in harmony with Cree culture and values and that involves a partnership with Cree communities, institutions, and businesses.*

## Implement Section 28.6 of the JBNQA

- Provide marketing, booking, and promotion services, where necessary, for Cree outfitting and tourist operations.
- Provide business, management, accounting and professional services, where necessary, for Cree outfitters and tourist businesses.
- Conduct feasibility studies related to the establishment of individual outfitting or tourism facilities or a network of outfitting or tourism facilities.
- Community Awareness and Capacity Building
- Place a priority on increasing awareness of tourism as a sustainable economic development opportunity.
- Increase the capacity of local and regional institutions to provide services by improving access to information.
- Support and undertake training and skill development initiatives that recognize Cree skills and industry standards.
- Support and encourage human resource development related to tourism.

## Industry Development

- Promote partnerships among Cree businesses, communities, and institutions.
- Represent the interests of COTA members at meetings with governments, commissions, other organizations, and non-native developers.
- Support the development of Cree tourist products that exceed market standards by creating quality standards and by recognizing success with awards.
- Ensure the participation of the Cree Nation in the development and promotion of tourism and outfitting activities.

## Communications

- Ensure effective communications with Cree stakeholders including Tallymen, governments, communities, and industry.
- Promote COTA's vision, objectives, activities, and accomplishments.
- Promote a positive image of the membership.
- Develop alliances and coordinate with other tourism and indigenous organizations to work toward common goals.
- Serve as a liaison between Cree tourism and outfitting operators, the tourism industry, and the markets they serve.
- Incorporate current technology to increase the ease and efficiency of communications and reduce the associated costs.

## Marketing

- Increase market share by researching the feasibility of regional projects that promote the communities.
- Conduct product development and market research that include visitor statistics and product inventories.

## Financial Development

- Actively seek funding and other resources from governments, the private sector, and other sources.
- Develop, where appropriate, revenue-generating activities.

# Board of Directors

*The primary role of the COTA Board of Directors is to guide the activities of the association and make decisions that help further the development of the tourism industry in Eeyou Istchee in accordance with the needs and objectives of our members.*

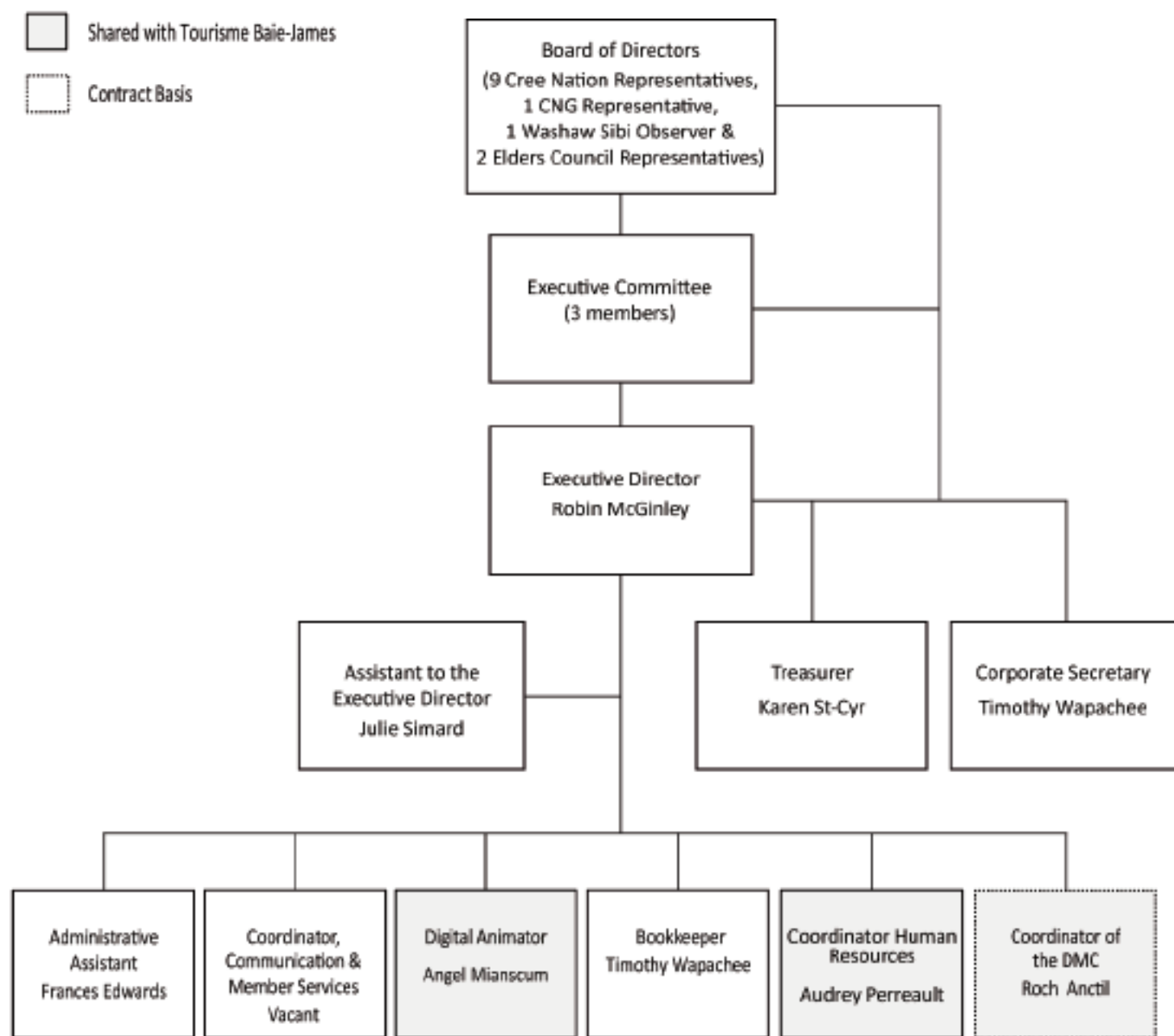


Pictured from left to right: Jamie Moses, Roderick Pachano, Janie Pachano, Dianne O. Reid, Anna Bosum, Isaac Masty, Johnny Mark, Jerry Rupert, Joey Blacksmith, Ian Diamond and President, Titus Shecapio.

Missing from the photo: Anderson Jolly

# Organizational Chart

The chart below illustrates COTA's organizational structure to June 1, 2017. All staff positions are shared between COTA and EIT.



# PROJECT Summaries

## 2016-2017

*Following are summaries of the most relevant projects and initiatives that were launched and/or undertaken during the last fiscal year.*

### 1. Annual General Meeting and Tourism Conference

COTA's Annual General Meeting (AGM) and Tourism Conference was held in Waswanipi from July 12 to 14, 2016.

#### 1.1 Annual General Meeting

At the AGM, which took place on July 12, in keeping with standard protocol, the Annual Report, audited financial reports and minutes from the previous AGM were presented for review and consideration.

Presentations were made on topics relevant to our current mandates, including hospitality in Eeyou Istchee Baie-James, the implementation of the lodging tax, and COTA's product development plan.

#### 1.2 Tourism Conference

The theme of the 2016 Tourism Conference, a two-day event, was "Let's grow your tourism business." Four workshops were offered on this occasion, drawing a total of 48 participants.

#### Workshop 1: Business to Business: Working with the Travel Trade

This workshop was presented by Arctic Kingdom's Prisca Campbell who has over 30 years of experience in the travel industry. The workshop provided in-depth insights into the global tourism industry and covered a number of topics, including the importance of creating a brand promise, Aboriginal tourism and the travel trade, market-readiness, identifying traveller "personas," and the advantages of co-op marketing.

#### Workshop 2: Visitor Readiness

This workshop was hosted by Louise Séguin, who has extensive experience in adventure and nature tourism in northern Quebec. Ms. Séguin has been working with COTA since January 2016 to assist Cree communities with local tourism planning, visitor support services, and product development.

The workshop was engaging and informative and relied on the active involvement of participants who were grouped by community. The two primary goals of the workshop were to: (1) provide participants with a better understanding of the importance of establishing a thorough and accurate visitor profile; and (2) assess their community's tourism "readiness" by identifying strengths and weaknesses with regard to infrastructure, support services, and the ability to offer tourist "experiences."



### Workshop 3: Top Tips for Hotel Managers

This workshop presented by Arctic Kingdom's Prisca Campbell provided hotel managers with an overview of the key strategies designed to ensure that business travellers enjoy a positive experience as guests in their hotel.

### Workshop 4: Budgeting for Entrepreneurs

This informative workshop, hosted by Irene Neeposh and Judith Cane, was designed to help future entrepreneurs understand the "ins and outs" of developing an operating budget for their new business.

### Presentation by Former Grand Chief Dr. Ted Moses

This year, we were pleased to welcome Former Grand Chief Dr. Ted Moses who, at the request of our board, graciously agreed to speak at our tourism conference. In his presentation, Dr. Moses shared his experiences as the chief negotiator of the JBNQA and reinforced the important role tourism plays in creating economic development opportunities in Eeyou Istchee that are sustainable and in harmony with our culture and environment. It was both an honour and a privilege to include him in this year's event.

### An Environmentally Friendly Event

Once again, this year, we engaged FaunENord's Green Team to help us comply with the principles of eco-responsible events. In addition to providing reusable dishes, composting, and

collecting and sorting all recyclable materials, participants took part in a community clean-up.

To encourage all Cree entities to work with FaunENord's Green Team, COTA announced the launch of the Green Team Sponsorship program, which provides \$500 to eligible Cree organizations that hire the Green Team for their events.

We would like to take this opportunity to thank all of the participants of the 2016 Tourism Conference as well as our sponsor Air Creebec. We would also like to acknowledge and thank the community of Waswanipi for hosting the event.



## 2. Coastal Cruises on the Eastern Coast of James Bay and Marine Captain Training

In August 2012, as part of its Coastal Postal Route project, COTA organized a fact-finding tour of the eastern coast of James Bay and on offshore islands. This seven-day tour allowed COTA to gauge the coastal area's potential for tourism development.

Following this initial tour, COTA decided that a second, more in-depth fact-finding tour of the area was needed. The second tour would focus on scouting locations and gaining a better understanding of the sites' development potential, including their natural and cultural attributes.

The impetus behind the project is to develop coastal cruises to provide travellers with opportunities for sighting and observing wildlife and other natural and cultural attractions as well as visiting various tourism locations once these sites have been developed. Ultimately, the objective is to include these cruises and products as part of tourism packages to be sold by the Destination Management Company.

Scouting and exploration activities along the shore of James Bay and surrounding islands were designed to:

- Identify safe marine routes
- Determine polar bear and other wildlife-sighting frequency
- Evaluate sea currents and tides
- Identify locations of inlets and small bays for sheltering

The expeditions also provided an opportunity to engage in marine route-mapping between the coastal communities and the off-shore islands.

Following these exploratory activities at various sites, each location's tourism and cultural potential and accessibility were evaluated. Participation by our communities and our Elders will be decisive for these sites' cultural heritage value and for the purposes of interpretation. In addition, such participation will foster the inclusion of interesting cultural attractions or features for future tourism development.



## 2.1 Marine Captain Training

In parallel with this project, a Marine Captain Training course was offered by Arctic Kingdom. Transport Canada certified trainers provided the training for the Cree participants, in conjunction with boat trips for research and exploration activities.

Key deliverables of the program were:

- Marine training in compliance with Transport Canada requirements
- Small Vessel Operator Proficiency, Marine Emergency Duties A3 and Radio
- Operator Certificate – Marine certifications

Two training expeditions took place, one in July and one in August 2016. The trainees came from Waskaganish, Eastmain, Wemindji, Chisasibi, and Whapmagoostui. They were required to have some relevant boating experience.

In total, 25 participants completed the training.

Due to poor weather conditions and other issues beyond our control, some aspects of the training will be completed in the summer of 2017.

The Coastal Cruises on the Eastern Coast of James Bay and Marine Captain Training was initiated by COTA and funded by the Ministère de l'Economie, des Sciences et de l'innovation, Cree Human Resource Development, and the five coastal communities.



## 3. Destination Management Company

The primary function of the Destination Management Company (DMC) is to support local tourism operators by providing a reservation service to avoid missed sales opportunities. The DMC will also promote Eeyou Istchee Baie-James to travellers and travel agents alike, create and market specialized travel packages, offer credit card processing and billing tools, and manage tourism inventory by providing centralized booking for hotels and outfitting camps. The DMC, operating locally and owned by the region, was developed as a partnership between COTA, EIT and TBJ. It will be a licensed travel agency.

In September 2015, Roch Anctil was hired as the DMC Project Coordinator.

*In its role as an inbound tour operator, the DMC will centralize the reservation process for tourists interested in visiting Eeyou Istchee Baie-James and its commission-based booking system will facilitate travel to the region. The DMC will manage reservations and ensure that queries are answered in a timely manner. It will develop attractive tourism packages designed to appeal to travellers, thereby contributing to growing local tourism operators' customer base. In addition, it has the potential to provide logistics support, transfers, and other services, enabling operators to focus on delivering outstanding visitor experiences.*

While favourable market conditions for the creation of a DMC are a fairly recent development, the vision for such a resource was expressed over 40 years ago in the James Bay and Northern Quebec Agreement (JBNQA). With the development of a DMC, COTA fulfils its obligation under Article 28.6.1 of the JBNQA to provide marketing, booking, and promotion services to Cree outfitting operations. Implementing the DMC is a major step toward creating a tourism industry that is market-ready and that will be able to operate with increased efficiency.

The DMC's business plan was completed in June 2016; furthermore, funding to implement the DMC has been partially secured. The next step is to incorporate.

Funding for the DMC Pre-commercialization phase was generously provided by the Ministère de l'Economie, des Sciences et de l'innovation, Tourisme Québec, COTA and Tourisme Baie James.

#### 4. Arctic Kingdom Project: Feasibility of Wildlife Viewing Along the Eastern Coast of James Bay

Developing unique and appealing tourism packages for different categories of travellers is a requirement for success in our tourism industry. Since wildlife-viewing is a popular form of tourism, working with Arctic Kingdom, we are exploring the viability of developing polar bear-viewing packages on North and South Twin Islands as a sustainable tourism project. With over 10 years of experience developing wildlife-viewing tourism packages in remote and northern destinations, Arctic Kingdom has the experience needed to help guide us through these early stages of development.

To assess the sustainability of the proposed activity – including the potential impact on bears and the initiative’s economic feasibility – the first step was to conduct preliminary research to determine the size of the polar bear population during ice-free months and any possible adverse effects on the polar bear population and habitat.

##### 4.1 Polar Bear Population Assessment using an Unmanned Aerial Vehicle (UAV)

The two primary objectives of this initial study were to:

- Determine the feasibility of UAV monitoring of polar bears on Twin Islands
- Determine the number of polar bears present on the shore of the islands



The planned use of a small UAV to survey the shores of North and South Twin Islands was cancelled due to a change in weather conditions. However, the UAV was successfully launched at the southernmost point of South Twin Island, and preliminary observations were made:

- Operating the UAV in high winds was extremely challenging
- No polar bears were observed within 200 metres of the shore at the southernmost tip of South Twin Island

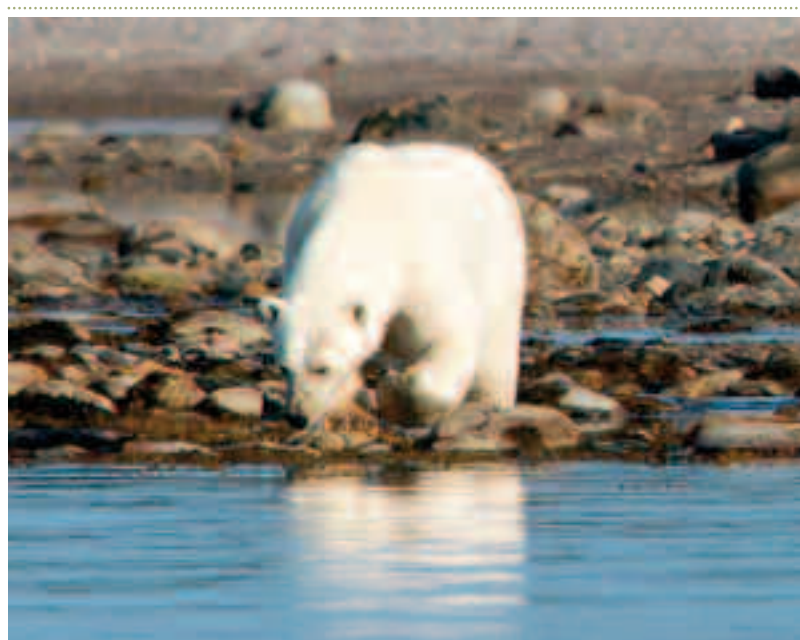
Given the limited data collected, the assessment remained inconclusive. Since high winds are a frequent occurrence in James Bay, the current UAV technology is not well suited as a research tool to this geographic location.

##### 4.2 Polar Bear Population Assessment using Satellite Imagery

The second step was to examine satellite images. By analyzing satellite imagery from 2009, 2012, 2013 and 2015, the objective was to:

- Determine the number of polar bears present on the islands
- Identify the exact locations of the polar bears on the islands

The preliminary results have been compiled and some conclusions drawn. A final report detailing these conclusions was produced.



### 4.3 Cree and Inuit Traditional Knowledge on Polar Bears

As COTA strives to build a world-class, sustainable tourism industry in Eeyou Istchee, we continue to rely on our Elders' vast knowledge to guide our decision-making and efforts to create ecologically, culturally and environmentally sound tourism products.

In an effort to identify, catalogue, and ultimately, mitigate potentially negative impacts on the polar bear population of James Bay, interviews were conducted with Cree and Inuit Elders who are experienced polar bear hunters.

Since the start of this project, approximately twenty Elders have been interviewed. The results of these interviews are being compiled, and a final report detailing the findings will be submitted to COTA later this year.

The project was done in partnership with Tawich Development Corporation and the funding was provided by the RTPA program (Regional Tourism Partnership Agreement).

## 5. Product Development Coaching

In 2012, to help Cree entrepreneurs upgrade and enhance their tourism products, COTA implemented a Product Development Coaching program. The program provides eligible participants with structured assistance from professionals to help them meet their business objectives. The program helps both new and existing tourism operators to develop market-ready tourism products that meet the needs and expectations of travellers to the region.

### 5.1 One year coaching with PARConseil

Two businesses, Nuuhchimi Wiinuu run by David and Anna Bosum and Shammy Adventures operated by Angus Mayappo and Stephanie Georgekish are the first two tourism businesses to successfully complete this program.

In April 2016, COTA was pleased to attend the grand opening of Nuuhchimi Wiinuu's new facilities located near the community of Oujé-Bougoumou. Later in the summer, on August 30, Shammy Adventures, located close to the community of Wemindji, celebrated their grand opening. COTA would like to take the time to congratulate these two businesses and recognize the time and effort that they have put in to make their businesses a success.

With funding provided by Cree Human Resource Development, Nuuhchimi Wiinuu and Shammy Adventures continued to benefit from the support provided by this program.

### 5.2 Developments in 2016 and 2017

In 2015, following the success of the first Product Development Coaching program, a second such initiative was launched. Two culture/adventure tourism entrepreneurs successfully completed the program. They are, Long Point Adventures and Nipiischii Otish Adventures. With the support of their coach, Steven Ashton, each is in the process of finalizing a business plan.

The second Product Development Coaching program focused on the development of a sustainable and authentic Aboriginal cultural tourism industry in Eeyou Istchee.

This second initiative was funded by ACCORD Program (Ministère de l'Économie, de la Science et de l'Innovation), the RTPA Program (Regional Tourism Partnership Agreement) and COTA.



## 6. Youth Video Project

One of COTA's key objectives is to raise awareness among Cree youth of tourism as a rewarding career choice and a sustainable economic activity. To encourage young Crees to get involved in the tourism industry in Eeyou Istchee Baie-James, COTA continues to look for new ways of spreading its message.

*Tourism has the potential to offer Cree, especially Cree youth, an opportunity to work in a field that promotes the transfer of traditional knowledge between generations and brings greater awareness of Cree culture and values.*

In 2016, with the support of a small team of documentary filmmakers, COTA began the production of a video titled *Cree Tourism: Creating a Career of your Dreams*. The video encourages Cree youth to consider a career in tourism and provides information about enrolment in educational programs to enable them to pursue a career in a particular field. It also highlights a number of Cree tourism businesses, including Nuuhchimi Wiinuu, the Aanischaaukamikw Cree Cultural Institute and Camp Louis-Jolliet.

The video also features interviews with young Crees who have recently completed college or university studies and have found fulfilling work in the tourism sector in Eeyou Istchee.

Currently in the final stage of filming, the official launch should take place in December 2017. Following the launch, the video will be distributed on DVD/Blu-ray format to educational and community institutions and will be available, in part or in whole, online.

We would like to thank all those who participated on this important project, and we look forward to its release.

Funding was provided by the Cree School Board, Cree Human Resources Development, ACCORD program (Ministère de l'Economie, des Sciences et de l'innovation) and the communities of Mistissini, Eastmain, Wemindji and Chisasibi.

## 7. Mentorship for Communications and Member Services

A mentorship program was created to provide valuable individual training to our Coordinator of Communications and Member Services. The program focused on the following skills:

- Drafting press releases
- Writing magazine articles, particularly for the Air Creebec Magazine
- Producing a newsletter
- Creating profiles
- Writing Facebook posts
- Preparing PowerPoint presentations (achieving the appropriate balance between text and visual content)
- Revising and editing all forms of written content

As this position often requires the quick turnaround of written materials, another important focus was to develop time-management strategies and create re-usable "templates" designed to expedite the completion of certain tasks.

We would like to thank Cree Human Resources Development for funding this project.



## 8. Collaborations

### 8.1. Aerial Survey of the Southern Hudson Bay Polar Bear Sub-Population

The 2016 aerial survey of the Southern Hudson Bay Polar Bear sub-population was a follow up to an earlier survey conducted in 2011 over mainland Ontario and Akimiski Island and in 2012 over the remaining James Bay Islands in eastern Hudson Bay. The 2016 survey was designed to replicate the survey conducted in 2011 and 2012 however, this time, mainland Ontario and Akimiski Island and the James Bay Islands in eastern Hudson Bay will be surveyed in the same year.

### 8.2 Cree Entrepreneur Kits

As part of our mandate to promote Cree culture and traditions through tourism and tourism-related activities, COTA was pleased to work jointly with *Aanischaaugamikw* Cree Cultural Institute in support of its proposed initiative to develop Cree Entrepreneur Kits. The kits are designed to enhance visitor experience while highlighting selected aspects of Cree history and cultural tradition.

The development of the Cree Entrepreneur Kits was completed over a twelve-month period and was divided into two distinct phases. Phase 1 consisted of consultations with local Cree artisans and tourist organizations. During Phase 2, prototypes of the Cree Entrepreneur Kits were developed and tested to evaluate the user experience. The project is expected to be completed in 2017.

### 8.3 Promotional Materials for Eeyou Istchee Baie-James

The project is designed to market, at different points of sale throughout the region, various promotional items and products that reflect the new Eeyou Istchee Baie-James brand image. Project objectives are to:

- Promote the brand image of the Eeyou Istchee Baie-James tourism destination
- Ensure profitability
- Develop an online strategy to market brand-related items and products over the long term

A preliminary study to assess interest in purchasing these promotional products was carried out at fourteen points of sale. The results suggest that demand for these products is high.

Promotional items for sale include:

- Ceramic coffee mugs
- Insulated travel mugs
- Water bottles
- Tuques
- Rescue knives
- License plates
- Seeding notepads
- Insulated bags

This project is a partnership between COTA and Tourisme Baie-James.

### 8.4 Responsible Fishermen for Sustainable Sport Fishing

Sport-fishing continues to be an important tourism driver in Eeyou Istchee Baie-James. As part of COTA's mandate to promote sustainable tourism practices, we are pleased to lend our support to FaunENord's initiative to educate visitors on the importance of engaging in environmentally sound fishing practices. Campaign objectives include:

- Raising awareness among anglers of the importance of cleaning boats to prevent the introduction of invasive species and pollutants in our waterways
- Reducing the appearance of blue-green algae blooms due to human activities
- Installation of permanent information panels at sites where popular fishing derbies are held

A longer-term goal includes a permanent boat-cleaning station at key entry points to the region..



**Cree Outfitting and Tourism  
Association**

**Financial Statements  
March 31, 2017**

Independent Auditor's Report	2 - 3
Financial Statements	
Operations	4
Changes in Accumulated Surplus	5
Cash Flows	6
Financial Position	7
Notes to Financial Statements	8 - 13
Supplementary Information	14 - 19

## **Independent Auditor's Report**

To the Directors of  
Cree Outfitting and Tourism Association

**Raymond Chabot Grant Thornton LLP**

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We have audited the accompanying financial statements of Cree Outfitting and Tourism Association, which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in accumulated surplus and cash flows for the year 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.

### **Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cree Outfitting and Tourism Association as at March 31, 2017 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.

1

*Raymond Chabot Grant Thornton LLP*

Val-d'Or  
June 8, 2017

## Cree Outfitting and Tourism Association Operations

Year ended March 31, 2017

	2017	2016
	\$	\$
<b>Income</b>		
Contributions		
Cree Nation Government	386,286	379,606
Cree Nation Government - Federal New Relationship Agreement	348,739	345,286
Cree Human Resources Department	214,380	33,130
Cree Nation Government - Board of Compensation	101,799	162,000
Québec Government	414,056	124,543
Eeyou Istchee Tourism	33,880	29,877
Partnerships	111,190	31,900
Book sales	4,895	3,500
Other revenue	14,265	9,170
	<u>1,629,490</u>	<u>1,119,012</u>
Capital distribution from Eenou-Eeyou Limited Partnership	348,739	345,286
	<u>1,978,229</u>	<u>1,464,298</u>
<b>Expenses</b>		
Project expenses	1,282,579	615,253
Salaries and employee benefits	364,488	334,019
Contributions to Eeyou Istchee Tourism projects	115,180	(70,327)
Travel	53,218	58,225
Rental expenses	43,020	51,125
Board meeting expenses	42,846	66,628
Professional fees	23,713	41,785
Maintenance and repairs	20,237	23,323
Supplies and office expenses	15,932	13,282
Vehicles expenses	13,998	5,844
Utilities and fees	13,591	9,674
Advertising	12,084	22,303
Gifts and donations	9,222	7,063
Telecommunications	7,865	10,641
Annual report	7,585	6,707
Insurance	5,649	5,573
Membership and subscription	5,502	2,238
Meeting expenses	3,782	3,199
Social events	3,480	4,114
Sponsorship	2,000	6,322
Bad debts		258
Bank charges	3,662	3,046
Gain on disposal of tangible capital assets		(5,314)
Amortization of tangible capital assets	31,331	37,154
	<u>2,080,964</u>	<u>1,252,135</u>
<b>Excess (deficiency) of revenue over expenses</b>	<u>(102,735)</u>	<u>212,163</u>

The accompanying notes and schedules are an integral part of the financial statements.

## Cree Outfitting and Tourism Association Changes in Accumulated Surplus

Year ended March 31, 2017

	<u>2017</u>	<u>2016</u>
	\$	\$
Balance, beginning of year	1,831,172	1,619,009
Excess (deficiency) of revenue over expenses	<u>(102,735)</u>	<u>212,163</u>
Balance, end of year	<u>1,728,437</u>	<u>1,831,172</u>

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

## Cree Outfitting and Tourism Association Cash Flows

Year ended March 31, 2017

	2017	2016
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	(102,735)	212,163
Non-cash items		
Amortization of tangible capital assets	31,331	37,154
Gain on disposal of tangible capital assets		(5,314)
Changes in working capital items and deferred contributions	(139,182)	31,744
Cash flows from operating activities	(210,586)	275,747
<b>INVESTING ACTIVITIES</b>		
Term deposits	92,836	92,243
Advances to Eeyou Istchee Tourism	392,486	(391,182)
Acquisition of tangible capital assets		(41,803)
Disposal of tangible capital assets		9,900
Cash flows from investing activities	485,322	(330,842)
<b>Net increase (decrease) in cash</b>	<b>274,736</b>	<b>(55,095)</b>
Cash, beginning of year	188,356	243,451
Cash, end of year	463,092	188,356

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

# Cree Outfitting and Tourism Association

## Financial Position

March 31, 2017

	2017	2016
	\$	\$
<b>ASSETS</b>		
Current		
Cash	463,092	188,356
Term deposits, 0.50%, maturing in February 2018 (Note 3)	641,209	734,045
Trade and other receivables (Note 4)	89,954	93,428
Contributions and partnerships receivable (Note 5)	359,416	163,821
Advances to Eeyou Istchee Tourism, without interest	274,840	667,326
Prepaid expenses	3,985	10,073
	<u>1,832,496</u>	<u>1,857,049</u>
Long-term		
Tangible capital assets (Note 6)	<u>94,134</u>	<u>125,465</u>
	<u><b>1,926,630</b></u>	<u><b>1,982,514</b></u>
<b>LIABILITIES</b>		
Current		
Trade payables and other operating liabilities (Note 8)	169,129	138,431
Deferred contributions (Note 9)	29,064	12,911
	<u>198,193</u>	<u>151,342</u>
<b>ACCUMULATED SURPLUS</b>	<u><b>1,728,437</b></u>	<u><b>1,831,172</b></u>
	<u><b>1,926,630</b></u>	<u><b>1,982,514</b></u>

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

On behalf of the Board,



Director



Director

# Cree Outfitting and Tourism Association

## Notes to Financial Statements

March 31, 2017

### 1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION

The Organization was incorporated under Part III of the Canada Corporations Act for the purpose of providing support to Cree Outfitters and promoting tourism of North-of-Québec region. It is a not-for-profit organization under the Income Tax Act.

### 2 - SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The Organization's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations.

#### Accounting estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and schedules. These estimates are based on management's best knowledge of current events and actions that the Organization may undertake in the future. Actual results may differ from these estimates.

#### Financial assets and liabilities

##### *Initial measurement*

Upon initial measurement, the Organization's financial assets and liabilities from transactions not concluded with related parties and those from transactions with parties whose sole relationship with the entity is in the capacity of management (and members of their immediate family) are measured at fair value, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. The Organization's other financial assets and liabilities from related party transactions are measured in accordance with the recommendations of Section 3840, "Related Party Transaction". Transactions costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

##### *Subsequent measurement*

At each reporting date, the Organization measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets).

With respect to financial assets measured at amortized cost, the Organization assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Organization determines that during the year there was a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it will then recognize a reduction as an impairment loss in operations. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost is recognized in operations in the year the reversal occurs.

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2017

### 2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Revenue recognition

##### *Contributions*

The Organization follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and 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 reported as direct increases in net assets.

##### *Partnerships*

Partnerships are recognized as a revenue in accordance with the agreement between the parties, the project have been accomplished, the fees are fixed or determinable and collection is reasonably assured.

#### Tangible capital assets

Tangible capital assets acquired are recorded at cost. When the Organization receives contributions of capital assets, their cost is equal to their fair value at the contribution date.

##### *Amortization*

Property and equipment are amortized over their estimated useful lives according to the diminishing balance method at the following annual rates:

	<u>Rates</u>
Office equipment	20%
Vehicles and computer equipment	30%

##### *Write-down*

When the Organization recognizes that a tangible capital asset no longer has any long-term service potential, the excess of net carrying amount of the tangible capital asset over its residual value is recognized as an expense in the statement of operations.

### 3 - TERM DEPOSITS

A term deposit, for an amount of \$105,058 is allocated to the International Marketing Program and a term deposit, for an amount of \$536,151, is allocated to the Regional Tourism Partnership Agreement Fund.

### 4 - TRADE AND OTHER RECEIVABLES

	<u>2017</u>	<u>2016</u>
	\$	\$
Trade accounts receivable	19,602	38,704
Sales taxes receivable	70,352	60,549
	<u>89,954</u>	<u>99,253</u>
Allowance for doubtful accounts		5,825
	<u>89,954</u>	<u>93,428</u>

# Cree Outfitting and Tourism Association

## Notes to Financial Statements

March 31, 2017

### 5 - CONTRIBUTIONS AND PARTNERSHIPS RECEIVABLE

	2017	2016
	\$	\$
Quebec Government		
Ministère de l'Économie, de la Science et de l'Innovation	156,074	41,535
Tourisme Québec	68,080	3,623
	<u>224,154</u>	<u>45,158</u>
Cree Nation Government - Board of Compensation		60,340
Tourisme Baie-James	5,434	20,809
Cree Human Resources Development	26,520	8,290
Partnerships	103,308	29,224
	<u>359,416</u>	<u>163,821</u>

### 6 - TANGIBLE CAPITAL ASSETS

	2017		
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Office equipment	133,306	89,485	43,821
Vehicles	117,915	87,822	30,093
Computer equipment	120,285	100,065	20,220
	<u>371,506</u>	<u>277,372</u>	<u>94,134</u>

	2016		
	Cost	Accumulated amortization	Net carrying amount
	\$	\$	\$
Office equipment	133,306	78,530	54,776
Vehicles	117,915	74,925	42,990
Computer equipment	120,285	92,586	27,699
	<u>371,506</u>	<u>246,041</u>	<u>125,465</u>

### 7 - AUTHORIZED BANK LOAN

The bank loan, for an authorized amount of \$65,000, bears interest at prime plus 1.75% (4.45%; 4.45% as at March 31, 2016) and is renegotiable annually in July.

The bank loan is secured by a movable hypothec for a principal amount of \$150,000 covering the universality of claims, including accounts receivables. Under the credit agreement, the Organization is required to respect certain covenants.

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2017

### 8 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	2017	2016
	\$	\$
Accounts payable and accrued liabilities	111,792	91,582
Salaries and vacations payable	57,337	46,849
	<u>169,129</u>	<u>138,431</u>

### 9 - DEFERRED CONTRIBUTIONS

The deferred revenues represent grants from provincial government and the Cree Human Resources Department to cover project expenses for the following year.

	2017	2016
	\$	\$
<b>Air Access Phase 2</b>		
Balance, beginning of year	12,118	
Received relating to the following year		29,009
Recognized as revenue		(16,891)
Balance, end of year	<u>12,118</u>	<u>12,118</u>
<b>Arctic Kingdom</b>		
Balance, beginning of year	793	
Received relating to the following year		9,952
Recognized as revenue	(793)	(9,159)
Balance, end of year	<u>-</u>	<u>793</u>
<b>Youth Video</b>		
Received relating to the following year	20,804	
Recognized as revenue	(3,858)	
Balance, end of year	<u>16,946</u>	<u>-</u>
	<u>29,064</u>	<u>12,911</u>

## Cree Outfitting and Tourism Association

### Notes to Financial Statements

March 31, 2017

#### 10 - PENSION PLAN

Cree Outfitting and Tourism Association is a member in a contributory, multiemployer defined benefit pension plan with 24 different participating employers for all their employees who satisfy certain eligibility conditions. The Plan is called James Bay Cree-Naskapi Québec Pension Plan. The obligation under the Plan is determined using the projected benefit method prorated on service and funding actuarial assumptions.

Participating employers pay current service cost as revealed by actuarial valuations conducted on a regular basis. If there is a going concern deficit in the Plan, contributions may be required from all participating employers in proportion to their share of the liabilities of the Plan in addition to current service contributions.

The last complete actuarial valuation of the Plan was conducted as at December 31, 2015. This actuarial valuation reveals a total solvency deficit of \$12,745,000 using the prescribed solvency basis as at December 31, 2015.

Gains or losses as revealed by future valuations of the Plan will impact on these amounts. Significant long-term actuarial assumptions used in the last triennial actuarial valuations issued are the following :

	December 31, 2015	December 31, 2014
		\$
Asset rate of return (net of fees)	5.35%	5.25%
Salary escalation rate	4.00%	4.00%
Indexation of retirement income	1.80%	1.80%

The expense for the Organization's pension plan for the year was \$48,657 (\$64,661 as at March 31, 2016).

#### 11 - FINANCIAL INSTRUMENTS

##### Financial risks

The Organization's main financial risk exposure are as follows.

##### *Credit risk*

The Organization is exposed to credit risk regarding the financial assets recognized in the statement of financial position. The Organization has determined that the financial assets with more credit risk exposure are trade accounts receivable, contributions receivable and advance to Eeyou Istchee Tourism since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Organization.

##### *Interest rate risk*

The Organization is exposed to interest rate risk with respect to financial assets and liabilities bearing fixed and variable interest rates.

The term deposits bear interest at fixed rate and the Organization is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations.

The authorized bank loan bears interest at a variable rate and the Organization is, therefore, exposed to the cash flow risks resulting from interest rate fluctuations.

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2017

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### **11 - FINANCIAL INSTRUMENTS (Continued)**

#### *Liquidity risk*

The Organization's liquidity risk represents the risk that the Organization could encounter difficulty in meeting obligations associated with its financial liabilities. The Organization is, therefore, exposed to liquidity risk with respect to all of the financial liabilities recognized in the statement of financial position.

#### **Carrying amount of financial assets by category**

The carrying amount of the Organization's financial assets that are measured at amortized cost totals \$1,758,159 (\$1,786,427 as at March 31, 2016).

### **12 - COMMITMENTS**

The Organization has entered into long-term lease agreement for the rental of housing units which call for minimum lease payments of \$16,950. This lease expire on August 31, 2017 and contain a renewal option for three additional periods of one year each which the Organization may exercise by giving a 90-day notice.

Also, the Organization has entered into long-term lease agreement for the rental of office spaces which call for minimum lease payments of \$37,770. This lease expire on March 31, 2018 and contain a renewal option for three additional periods of one year each which the Organization may exercise by giving a 90-day notice.

Minimum lease payments for the next year are \$54,720 in 2018.

# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS</b>				
<b>Coastal Cruises &amp; Marine Captain Training</b>				
Internal contribution COTA	110,857			
Contribution Québec Government - MESI	180,331			
Contribution Tourisme Québec	72,132			
Contribution CHRD	147,000			
Partnership contribution	67,200			
Meeting expenses		1,576		
Rental		254,108		
Professional fees		209,740		
Travel		109,661		
Others		2,435		
	<u>577,520</u>	<u>577,520</u>	<u>-</u>	<u>-</u>
<b>Coaching Program</b>				
Internal contribution COTA	2,889		29,573	
Contribution Québec Government	52,984		44,415	
Contribution Eeyou Istchee Tourism (RTPA)	21,194		17,766	
Partnership contribution	15,829		13,324	
Professional fees		87,794		91,365
Travel		5,102		13,693
Meeting expenses				20
	<u>92,896</u>	<u>92,896</u>	<u>105,078</u>	<u>105,078</u>
<b>DMC Pre-Commercialisation</b>				
Internal contribution COTA	13,919		12,472	
Partnership contribution	14,352		15,540	
Contribution Québec Government - MESI	47,839		51,803	
Contribution Tourisme Québec	19,264		19,674	
Salaries and employee benefits		24,204		65,405
Rental		5,214		5,281
Travel		9,873		16,804
Professional fees		54,461		8,275
Telecommunications		198		1,017
Meeting expenses		1,126		
Supplies and office expenses		297		297
Others				2,410
	<u>95,374</u>	<u>95,374</u>	<u>99,489</u>	<u>99,489</u>
<b>Product Development Coaching - CHRD</b>				
Internal contribution COTA	40,663		12,892	
Contribution CHRD	39,660		19,840	
Professional fees		66,256		26,657
Travel		14,067		6,075
	<u>80,323</u>	<u>80,323</u>	<u>32,732</u>	<u>32,732</u>

# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>DMC - Voyages Eeyou Istchee Baie-James</b>				
Internal contribution COTA	32,916			
Partnership contribution	6,275			
Contribution Tourisme Québec	37,648			
Salaries and employee benefits		54,445		
Rental		5,444		
Travel		2,662		
Professional fees		12,277		
Telecommunications		918		
Meeting expenses		462		
Supplies and office expenses		424		
Membership and subscription		56		
Maintenance and repairs		150		
	<u>76,839</u>	<u>76,839</u>	<u>-</u>	<u>-</u>
<b>Annual General Meeting &amp; Tourism Conference</b>				
Internal contribution COTA	44,967		59,465	
Contribution Eeyou Istchee Tourism (AGM)	15,000		10,000	
Travel		30,738		46,153
Advertising and Promotion		1,410		
Meeting expenses		16,213		15,077
Supplies and office expenses		413		10
Professional fees		11,193		8,225
	<u>59,967</u>	<u>59,967</u>	<u>69,465</u>	<u>69,465</u>
<b>Advanced Wilderness First Aid Training</b>				
Internal contribution COTA	4,813			
Other revenue	1,200			
Contribution CHRD	17,662			
Professional fees		16,553		
Travel		5,725		
Others		1,397		
	<u>23,675</u>	<u>23,675</u>	<u>-</u>	<u>-</u>
<b>Youth Video</b>				
Internal contribution COTA	5,246			
Contribution Québec Government - MESI	3,858			
Contribution CHRD	3,858			
Partnership contribution	6,338			
Professional fees		13,709		
Travel		4,950		
Others		641		
	<u>19,300</u>	<u>19,300</u>	<u>-</u>	<u>-</u>

# Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>Arctic Kingdom Project</b>				
Internal contribution COTA	2,751		601	
Contribution Eeyou Istchee Tourism (RTPA)	12,686		8,141	
Partnership contribution	793		509	
Professional fees		13,624		
Travel		2,130		2,407
Rental		476		6,844
	<u>16,230</u>	<u>16,230</u>	<u>9,251</u>	<u>9,251</u>
<b>Greeting Services Information &amp; Promotion</b>				
Internal contribution COTA	11,706			
Partnership contribution	403			
Travel		9,956		
Administration fees		106		
Meeting expenses		776		
Others		1,271		
	<u>12,109</u>	<u>12,109</u>	<u>-</u>	<u>-</u>
<b>Promotional &amp; Membership Material</b>				
Internal contribution COTA	10,545			
Promotional Material		10,545		
	<u>10,545</u>	<u>10,545</u>	<u>-</u>	<u>-</u>
<b>Mentorship - Communication Officer</b>				
Internal contribution COTA	4,184			
Contribution CHRD	5,000			
Travel		2,492		
Professional fees		6,691		
	<u>9,184</u>	<u>9,184</u>	<u>-</u>	<u>-</u>
<b>Website Design &amp; Development</b>				
Internal contribution COTA	1,645			
Professional fees		1,645		
	<u>1,645</u>	<u>1,645</u>	<u>-</u>	<u>-</u>

# Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>Food safety &amp; hygiene training</b>				
Internal contribution COTA	(820)		7,695	
Contribution CHRD	1,200		8,290	
Professional fees				9,670
Travel				4,280
Others		380		2,035
	<u>380</u>	<u>380</u>	<u>15,985</u>	<u>15,985</u>
<b>Cree Green Team</b>				
Internal contribution COTA	1,000			
Sponsorship		1,000		
	<u>1,000</u>	<u>1,000</u>	<u>—</u>	<u>—</u>
<b>Cape Hope Island</b>				
Internal contribution COTA			700	
Rental				500
Others				200
	<u>—</u>	<u>—</u>	<u>700</u>	<u>700</u>
<b>Product Development Coaching</b>				
Internal contribution COTA			8,836	
Professional fees				2,072
Travel				6,764
	<u>—</u>	<u>—</u>	<u>8,836</u>	<u>8,836</u>
<b>Digital Animator Training (Year 2)</b>				
Internal contribution COTA			10,212	
Contribution CHRD			5,000	
Professional fees				10,749
Travel				4,463
	<u>—</u>	<u>—</u>	<u>15,212</u>	<u>15,212</u>
<b>Laserfiche project</b>				
Internal contribution COTA			855	
Maintenance and repairs				855
	<u>—</u>	<u>—</u>	<u>855</u>	<u>855</u>
<b>Specialized Training for Guides</b>				
Internal contribution COTA			2,333	
Gift and donations				2,333
	<u>—</u>	<u>—</u>	<u>2,333</u>	<u>2,333</u>

# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>4th International Aboriginal Tourism Conference</b>				
Internal contribution COTA			35	
Travel				35
	<u>—</u>	<u>—</u>	<u>35</u>	<u>35</u>
<b>Communication Plan</b>				
Internal contribution COTA			32,187	
Professional fees				29,484
Travel				1,571
Translation				1,052
Meeting expenses				80
	<u>—</u>	<u>—</u>	<u>32,187</u>	<u>32,187</u>
<b>Air Access for tourists - phase II</b>				
Internal contribution COTA			3,855	
Contribution Eeyou Istchee Tourism (RTPA)			3,970	
Contribution Québec Government			10,151	
Partnership contribution			2,770	
Professional fees				16,561
Travel				4,185
	<u>—</u>	<u>—</u>	<u>20,746</u>	<u>20,746</u>
<b>Summer Student Program</b>				
Internal contribution COTA			17,232	
Salaries and employee benefits				11,565
Travel				5,667
	<u>—</u>	<u>—</u>	<u>17,232</u>	<u>17,232</u>
<b>Student Bursary</b>				
Internal contribution COTA			375	
Miscellaneous				375
	<u>—</u>	<u>—</u>	<u>375</u>	<u>375</u>
<b>Contribution to travel ACCORD</b>				
Internal contribution COTA			1,142	
Travel				1,142
	<u>—</u>	<u>—</u>	<u>1,142</u>	<u>1,142</u>

## Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2017

	2017		2016	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS EXPENSES (PARTNERSHIP)</b>				
<b>Marketing Program</b>				
Internal contribution COTA	161,875		152,500	
Contribution to EIT projects		161,875		152,500
	<u>161,875</u>	<u>161,875</u>	<u>152,500</u>	<u>152,500</u>
<b>Human Resource Coordinator</b>				
Internal contribution COTA	10,791		915	
Partnership expenses		10,791		915
	<u>10,791</u>	<u>10,791</u>	<u>915</u>	<u>915</u>
<i>This project is done in partnership with Tourisme Baie-James.</i>				
<b>Southern Hudson Bay Polar Bear Subpopulation</b>				
Internal contribution COTA	10,000			
Partnership expense		10,000		
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>Cree Entrepreneurs kits</b>				
Internal contribution COTA	8,880			
Partnership expenses		8,880		
	<u>8,880</u>	<u>8,880</u>	<u>-</u>	<u>-</u>
<i>This project is done in partnership with the Aanischaaumikw Cree Cultural Institute.</i>				
<b>Responsible Fishermen for Sustainable Fishing</b>				
Internal contribution COTA	7,500		8,000	
Partnership expenses		7,500		8,000
	<u>7,500</u>	<u>7,500</u>	<u>8,000</u>	<u>8,000</u>
<i>This project is done in partnership with Faune Nord.</i>				
<b>Promotional Material &amp; Distribution - EEBJ</b>				
Internal contribution COTA	6,548		14,275	
Partnership expenses		6,548		13,818
Travel				457
	<u>6,548</u>	<u>6,548</u>	<u>14,275</u>	<u>14,275</u>
<i>Revenues on sales of promotional items appear on Tourisme Baie-James statements and are used to repurchase promotional items.</i>				
<b>Cree Interpretive kits for tourists</b>				
Internal contribution COTA			7,910	
Partnership expenses				7,910
	<u>-</u>	<u>-</u>	<u>7,910</u>	<u>7,910</u>
<i>This project is done in partnership with the Aanischaaumikw Cree Cultural Institute.</i>				
	<u>1,282,579</u>	<u>1,282,579</u>	<u>615,253</u>	<u>615,253</u>