

2017-2018 Annual Report

Eeyou Istchee Tourism Association



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ABOUT EIT

Eeyou Istchee Tourism (EIT) is the 22nd Regional Tourism Association (RTA) to come into being in Québec and the 3rd to share the administrative region of Northern Québec. This RTA is designated to represent the Cree communities of Eeyou Istchee

1. HISTORY

On August 15 2007, the Government of Québec granted RTA status to the Cree Outfitting and Tourism Association (COTA).

Given the considerable difference between the RTA and COTA in terms of roles and responsibilities, a decision was made to create a separate organization, namely Eeyou Istchee Tourism to provide for proper fulfilment of the RTA's mandate.

As set out in the formal agreement between EIT and the Government of Québec, the role of the RTA is to promote tourism and regional operators, support the development of new products, make information more readily available to tourists, and cooperate with other RTAs in creating a Québec-wide tourism policy.

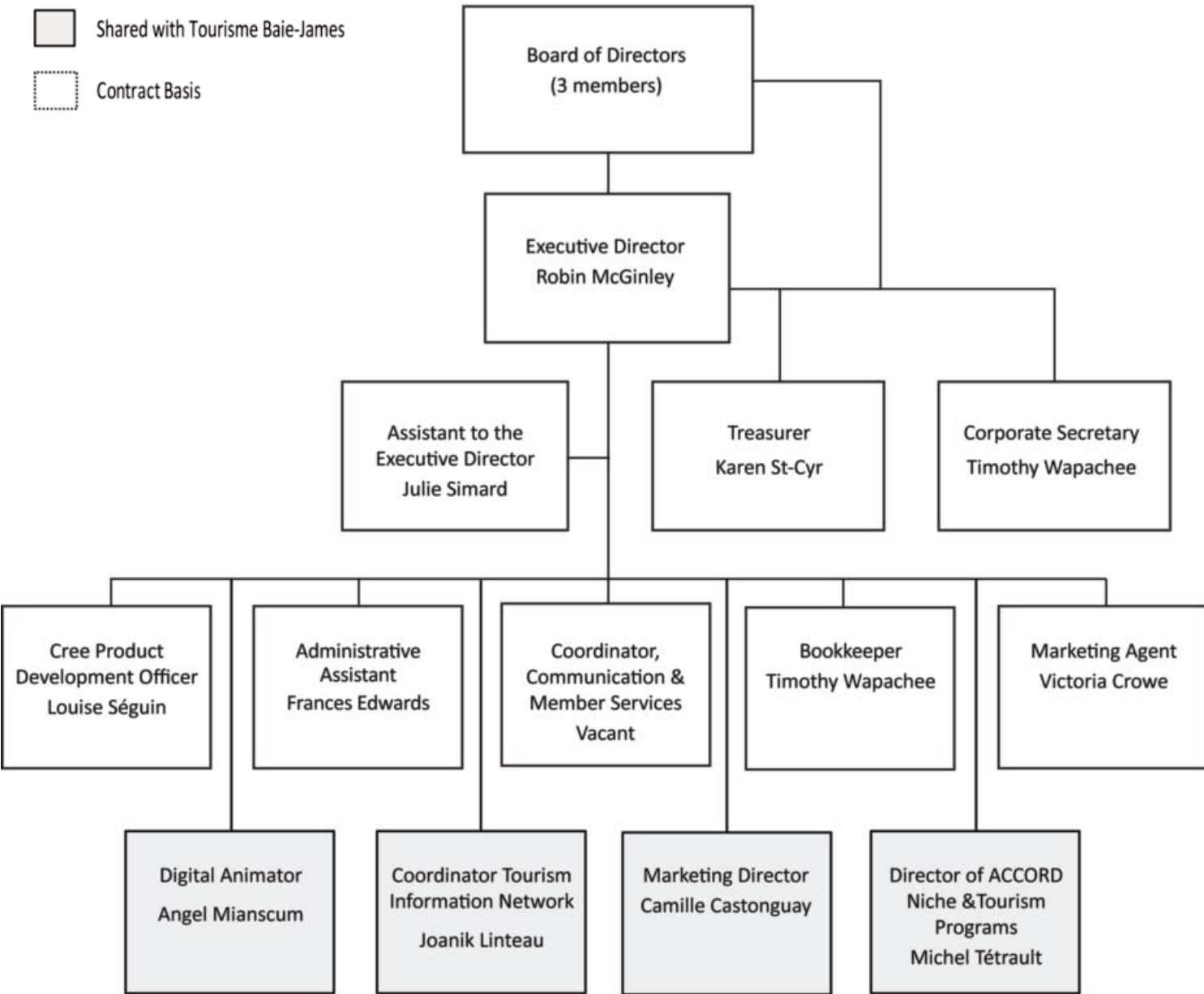
Objectives of EIT:

- Position and promote Eeyou Istchee as a key destination for First Nations tourism, outdoor and adventure tourism, and outfitter services.
- Support the development of marketable tourism products and the upgrading of existing products with a view to contributing to regional economic growth and development of the tourism industry.
- Enhance regional tourism infrastructure by facilitating access to information relating to tourism products and services.
- Develop a tourism industry based on the principles of sustainable development and designed to have a positive impact on youth, elders and cultural life in the region.

Dues-paying COTA members automatically become members of EIT. Some of the additional benefits for our members offered by EIT include a listing in the Regional Tourism Guide, access to targeted funding and eligibility for the cooperative marketing program.

4. ORGANIZATIONAL CHART

The chart below illustrates EIT’s organizational structure to June 1, 2018. All staff positions are shared between EIT and COTA.





PROJECT SUMMARIES

Following are summaries of the projects and initiatives that were launched or completed during the 2017-2018 fiscal year.

1. Tourism Performance

The 2017-2018 fiscal year was a positive one for tourism in Eeyou Istchee Baie-James. Several factors account for this favourable assessment. The region was able to diversify its tourism offer thanks to Tourisme Québec's tourism-development program for areas north of the 49th parallel and to the regional tourism partnership agreement that provided support to three projects. Favourable exchange rates as well pleasant summer weather and a particularly snowy winter certainly helped to attract many visitors to the region. Other contributing factors included more intense promotional activities and, as a result, greater visibility for the region in provincial, national, and international markets. In addition, over the past two years, EIT and TBJ have made significant efforts to improve and expand their strategies relating to tourism-offer development, reception services, and sales and marketing. Key performance indicators show that we are on the right track to making our region a world-class tourism destination by 2020.

2. Human Resources Funding: Cree Product Development Officer

In 2013, as part of ongoing efforts to support and promote regional tourism development, the position of Cree Product Development Officer was created.

The Officer's role is to foster partnerships with tourism stakeholders, small and medium businesses, community development corporations, and other players in the tourism sector. The Officer must help Cree entrepreneurs and communities develop new tourism products that enhance the region's overall offer while ensuring that they meet quality standards. The Officer must provide product development support to businesses in the region targeting favourable niche markets in the tourism sector as well as product development support to the Cree communities at the local level.

The Cree Product Development Officer works closely with community representatives and has:

- Assisted the communities in planning local tourism development and marketing
- Initiated the development of tourism information services
- Provided assistance as needed to COTA's project partners, including Arctic Kingdom, Huttopia and Économusée
- Assisted tourism businesses in achieving market-readiness and complying with AEQ safety standards
- Supported EIT and TBJ in regional projects

Additionally, the Cree Product Development Officer is involved in the development of the following projects and initiatives:

- Coastal Cruises in southern James Bay and the Marine Captain Training program
- The Marine Tourism Pre-Commercialization Project
- Creation of Wiinipaakw Tours Solidarity Co-op
- Tourism Entrepreneur Boot Camp
- Creetopia

Funding from Ministère du Tourisme for this position has been renewed for an additional three years.



3. Greeting Services, Information and Promotion

Collegial Studies Attestation in Greeting Services, Information and Promotion Services in Tourism Offices was provided by Cégep de St-Félicien and delivered by Irene Neeposh, founder of SKY Community Economic Development Services.

Over the course of this four-day training, students learned how to:

- Analyze customer needs, including the effective handling of complaints and difficult situations
- Display professional behaviour, including developing conflict-resolution skills
- Carry out “suggestive selling” of various products and services

The training course covered basic customer service skills such as:

- Providing tourism information
- Adopting a “customer service approach”
- Delivering professional services in a regional tourist information environment

The training was delivered in Eastmain from November 20 to 23, 2017, inclusively. A total of eleven Cree participants from four different communities took part. Participants included employees in the hospitality industry.

The course was funded by COTA and the Cree Human Resources Development.

4. Implementation of the Marketing Plan

An Outstanding Summer Tourism Season

Tourism-related figures show that 2017 was a great year for the industry's growth in Eeyou Istchee Baie-James. From an increase in occupancy rates to a surge in visitor traffic on our web site, all indications are that the efforts being made to position the region as a welcoming and world-class tourism destination are effective. From targeted sales and marketing initiatives to infrastructure development to the implementation of Voyages Eeyou Istchee Baie-James, we're well on our way to establishing our region as a desirable destination.

From June 1 to September 30, 2017, the occupancy rate at lodging establishments was 7% higher than in the same period in 2016. In addition, visits to tourism information centres grew, on average, by 31%.

Visits to our web site were up by an impressive 306.6%, while social media platforms such as Facebook and Instagram also showed marked growth. In 2017, Facebook “likes” increased by 120% and the number of Instagram subscribers grew by 15.2%.

Visits by individual users to www.escapelikeneverbefore.com:

2015-2016	2017-2018	Variation
23,900	86,842	+263%

Social Media Campaigns:

Platform	04/01/2016	03/31/2018	Variation
Facebook	3,752	14,805	+295%
Twitter	123	288	+134%
Instagram	166	2,192	+1,220%
YouTube	10	26	+160%

4.1 Marketing Initiatives Specific to Eeyou Istchee

Eeyou Istchee Tourism has secured funding for three years from Canada Economic Development to recruit a Marketing Agent for the Promotion of Cree Culture and to undertake strategic marketing actions outside of Quebec. In accordance with this funding agreement, the Marketing Agent will:

- Take part in trade shows in Canada and the United States
- Perform targeted media placements
- Create and distribute promotional materials
- Organize familiarization (FAM) tours and media tours
- Attend business-to-business events
- Organize press tours
- Engage in one-on-one interviews with journalists from media outlets from around the world

This year’s roster of trade shows included the Northern Lights and the Travel and Vacation show in Ottawa, the Travel and Adventure show in Washington DC, the Student and Youth Travel Association show in New Mexico, and Rendez-Vous Canada, which is considered Canada’s premier event for inbound tour operators and wholesalers.

Most notably this year was the Canadian Geographic press tour. The piece which will appear in the May/June 2018 issue of the magazine, will publicize Eeyou Istchee and its attractions to potential visitors from all across Canada.



4.2 Marketing Initiatives in Partnership with Tourism Baie-James

The 2018-2019 marketing plan is underway with a number of initiatives being carried out. Some of the initiatives are more general as they promote the region and the “Escape Like Never Before” brand image, while others target key sectors of the tourism market, including aboriginal culture, fishing, and motorized sports. Marketing initiatives include print advertisements, press tours, trade shows, and promotion on social media platforms and our web site. Our site includes an interactive map and an online chat system that provides personalized live service to users during EIT and TBJ opening hours.

This year, seven press tours were organized, including visits to Osprey Fishing Camp, Aanischaaukamikw (the Cree Cultural

Institute), Capissisit Lodge, Smokey Hill cultural site, and Chisasibi's Mamoweedow festival. Journalists from Motoneige Québec also visited the region to report on Eeyou Istchee Baie James's vast network of snowmobile trails.

"Into the North" Promotional Campaign

"Into the North" is a promotional campaign designed by EIT and TBJ to promote Eeyou Istchee Baie-James as an interesting and exciting destination for travellers from all around the world. While its scope is international, the campaign primarily targets the following markets: Quebec, Ontario, Western Canada, the United States, and Europe.

In support of the campaign, an online contest was launched inviting eligible participants from across the world to submit a short video introducing themselves and detailing why they should be selected to participate in the adventure. Six winners will be selected to come to our region in summer 2018 and enjoy a travel experience like no other. Their adventure will be filmed and turned into a web series that will be broadcast in the fall of 2018.



The winners will experience an unforgettable, all expenses paid, "road trip" that will introduce them to the incredible tourism activities and adventures available in Eeyou Istchee Baie-James. Activities will include canoeing, kayaking, fishing, hiking, nature interpretation, experiencing Cree culture and its traditional activities, viewing the Northern Lights, staying in unconventional accommodations, touring awe-inspiring landscapes, and more.

"Into the North" is a fun and innovative initiative and we look forward to welcoming the six contest winners.

4.3 Cooperative Marketing Program (CMP)

The Cooperative Marketing Program was introduced in 2013 to provide financial incentives to EIT and TBJ members to form alliances and to develop and publicize tourism products and packages. Alliances allow members to promote regional tourism

more effectively. The goal of this program is to promote tourism within and beyond the province. The CMP also supports participation at travel and tourism trade shows and festivals.

Approved promotional strategies will receive up to 50% of applicable costs. To be eligible, applicants must be members of EIT or TBJ and their products must be market-ready.

Advertisements supported under the CMP include placements in publications such as but not limited to:

- Aventure Chasse et Pêche
- Sentier Chasse et Pêche
- Air Creebec Magazine
- Guide de la pourvoirie
- Quebec Outfitters Magazine

The following Cree businesses and organizations received support from this program:

- Nibiischii Corporation (tradeshows)
- Shammy Adventures (website development)
- Mistissini Tourism (tradeshows, print advertising)
- Lac Au Goeland Outfitters (tradeshows, print advertisements)

The CMP is funded by Economic Development Canada and Tourisme Québec

5. Human Resources Funding: Director of ACCORD Niche

In an effort to support northern tourism development within the ACCORD Niche of Excellence and in partnership with TBJ, the position of ACCORD Director was established in 2012.

The ACCORD Director provides project management expertise in support of promoters and businesses operating within the niche of excellence as well as projects designed to deploy the niche's strategy and action plan. Additionally, the ACCORD Director assists tourism entrepreneurs in locating appropriate funding sources for their tourism-related projects.

The ACCORD Niche Director actively participates in the development of regional tourism by carrying out all required

studies, developing action plans and strategies, and implementing all potential means of fostering partnership and cooperation in collaboration with both EIT, COTA and TBJ.

Funding for this position was provided by the Ministère de l'Économie, des Sciences et de l'Innovation and Tourisme Québec.

In Partnership Projects

1. Online Information Training Capsules

As part of a comprehensive strategy to improve tourism reception and information services throughout the region, EIT, in partnership with TBJ, is developing a series of online training capsules to increase front-line employees' tourism-related skill sets. The capsules will cover a broad range of topics, including the following.

Capsule 1: An introduction to Eeyou Istchee Baie-James. This training capsule will include information about the history and geography of the region and provide background on the distinct Cree and Jamesian cultures.

Capsule 2: Regional realities – safety and rules will provide information on topics such as cell-phone coverage, travel routes, available services, emergency protocols in remote locations, land categories, and access to traplines (hunting and fishing).

Capsule 3: Features and Events will highlight some of the must-see attractions and events and provide information about using and promoting the official regional tourism guide as an important up-to-date source of information for visitors to the region.

Capsule 4: Customer Service and welcoming techniques will provide important information designed to help users achieve excellence in customer service by ensuring visitors are met with courteous, prompt and friendly service.

An important goal of these training capsules is to enhance customer experience and increase customer retention.

Each training capsule will be approximately 10 minutes in length and will include a short test-your-knowledge component to ensure the user has developed an adequate understanding of the material.

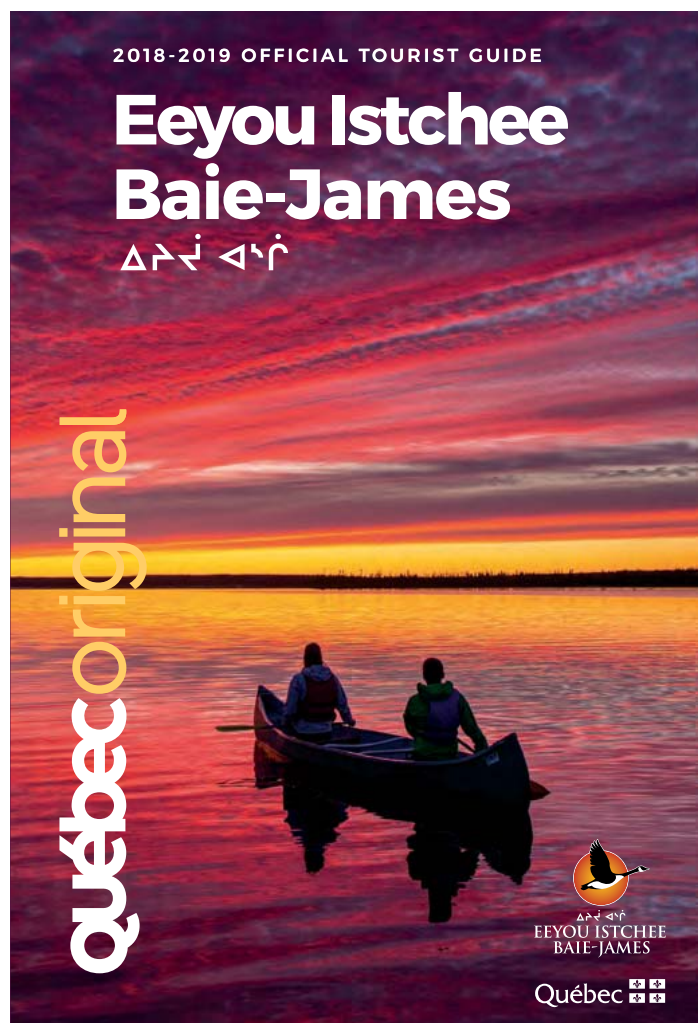
We would like to thank the Cree Human Resources Development for providing financial support for the EIT portion of this project.

2. Regional Tourism Guide

As part of our partnership agreement with Ministère du Tourisme du Québec, EIT must undertake to develop an annual regional tourism guide in accordance with the guidelines and standards agreed upon by Québec's ministry of tourism. The guide is produced jointly with TBJ. The full colour guide highlights the many tourism attractions and activities available throughout the region and includes a profile of each Cree community.

The guide is an essential source of information for travellers to the region. In addition to providing information about accommodations and restaurants, the guide highlights the attractions, events and tourism activities available throughout Eeyou Istchee Baie-James.

The 2018- 2019 edition is now available free of charge at tourism outlets throughout the province. Copies can also be ordered online at www.escapelikeneverbefore.com



Eeyou Istchee Tourism
Financial Statements
March 31, 2018

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Independent Auditor's Report

**Raymond Chabot
Grant Thornton LLP**
1000 Germain Street
Val-d'Or, Quebec J9P 5T6

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To the Directors of
Eeyou Istchee Tourism

We have audited the accompanying financial statements of Eeyou Istchee Tourism, which comprise the statement of financial position as at March 31, 2018 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 qualified audit opinion.

Basis for qualified opinion

The investment in a company subject to significant influence is recorded at cost, which constitute a departure from Canadian accounting standards for not-for-profit organizations. This investment should have been recorded at equity value. The financial effect of this departure for the year ended March 31, 2018 is to underestimate the excess of revenues over expenses, the accumulated surplus and the assets of an amount of \$4,725.

Qualified opinion

In our opinion, except for the effects of the matter described in the Basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Eeyou Istchee Tourism as at March 31, 2018 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 7, 2018

Eeyou Istchee Tourism Operations

Year ended March 31, 2018

	2018	2017
	\$	\$
Revenues		
Contributions		
Ministère du Tourisme - Québec	454,164	393,692
Canada Economic Development	99,137	112,024
Ministère de l'Économie, Science et Innovation - Québec	43,174	
Revenue from the territory		
Cree Outfitting & Tourism Association	161,875	161,875
COOP Marketing	3,897	9,470
Memberships	15,541	12,779
Cree Human Resources Development	15,316	
Others	2,425	1,956
Regional Tourism Partnership Agreement (RTPA)		
Regional Tourism Partnership Agreement Fund	72,399	63,831
Cree Nation Government	75,357	60,872
Ministère du Tourisme - Québec	72,399	63,831
Société de Développement de la Baie-James	11,938	10,139
Joint project		
Tourisme Baie-James	5,609	
Others	3,282	772
	<u>1,036,513</u>	<u>891,241</u>
Expenses		
Project expenses	553,087	530,668
Project disbursements RTPA	232,094	198,673
Services agreements	130,394	108,976
Professional fees	26,004	20,487
Legal fees	16,871	2,120
Meetings and conventions	9,564	15,000
Partnership expenses TBJ / EIT	5,893	6,524
Subscriptions and memberships	5,091	5,010
Travel	4,430	3,712
Advertising	2,771	4,522
Insurance	2,389	901
Supplies and office expenses	181	
Taxes and permits	54	54
Training	17	
Interest	69	2
Amortization of tangible capital assets	4,807	2,797
Bank charges	1,102	847
	<u>994,818</u>	<u>900,293</u>
Excess (deficiency) of revenues over expenses	<u>41,695</u>	<u>(9,052)</u>

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

Eeyou Istchee Tourism

Changes in Accumulated Surplus

Year ended March 31, 2018

	<u>2018</u>	<u>2017</u>
	\$	\$
Balance, beginning of year	86,341	95,393
Excess (deficiency) of revenues over expenses	<u>41,695</u>	<u>(9,052)</u>
Balance, end of year	<u><u>128,036</u></u>	<u><u>86,341</u></u>

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

Eeyou Istchee Tourism

Cash Flows

Year ended March 31, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	41,695	(9,052)
Non-cash items		
Amortization of tangible capital assets	4,807	2,797
Changes in working capital items and deferred contributions	(331,426)	41,022
Cash flows from operating activities	(284,924)	34,767
INVESTING ACTIVITIES		
Term deposit	2	4
Investment in a company subject to significant influence	(10,000)	
Tangible capital assets		(18,823)
Cash flows from investing activities	(9,998)	(18,819)
FINANCING ACTIVITIES		
Due to Cree Outfitting and Tourism Association and cash flows from financing activities	120,356	(392,486)
Net decrease in cash	(174,566)	(376,538)
Cash, beginning of year	467,444	843,982
Cash, end of year	292,878	467,444

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

Eeyou Istchee Tourism Financial Position

March 31, 2018

	2018	2017
	\$	\$
ASSETS		
Current		
Cash	292,878	467,444
Term deposit, 0.85%, maturing in October 2018	10,038	10,040
Trade and other receivables (Note 3)	26,907	33,344
Contributions receivable (Note 4)	762,656	684,453
Prepaid expenses	870	13,149
	<u>1,093,349</u>	<u>1,208,430</u>
Long-term		
Investment in a company subject to significant influence (Note 5)	10,000	
Tangible capital assets (Note 6)	11,218	16,025
	<u>1,114,567</u>	<u>1,224,455</u>
LIABILITIES		
Current		
Trade payables and other operating liabilities	215,888	214,939
Deferred contributions (Note 7)	375,447	648,335
Due to Cree Outfitting and Tourism Association, without interest	395,196	274,840
	<u>986,531</u>	<u>1,138,114</u>
ACCUMULATED SURPLUS	<u>128,036</u>	<u>86,341</u>
	<u>1,114,567</u>	<u>1,224,455</u>

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

On behalf of the Board,



Director



Director

Eeyou Istchee Tourism

Notes to Financial Statements

March 31, 2018

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-Quebec 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.

Investment in a company subject to significant influence

The Organization has elected to recognize the investment in a company subject to significant influence at cost.

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 supplementary information. 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.

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.

Eeyou Istchee Tourism Notes to Financial Statements

March 31, 2018

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.

Memberships

Memberships are recognized as revenue in accordance with the agreement between the parties, when the services have been provided, when the fees are fixed or determinable and when 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

Tangible capital assets are amortized over their estimated useful lives according to the diminishing balance method at the annual rate of 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 - TRADE AND OTHER RECEIVABLES

	<u>2018</u>	<u>2017</u>
	\$	\$
Trade accounts receivable	12,206	27,355
Sales taxes receivable	14,701	5,989
	<u>26,907</u>	<u>33,344</u>

Eeyou Istchee Tourism

Notes to Financial Statements

March 31, 2018

4 - CONTRIBUTIONS RECEIVABLE

	2018	2017
	\$	\$
Ministère du Tourisme - Québec (a)	666,509	623,597
Canada Economic Development	48,344	54,148
Société de Développement de la Baie-James (b)	2,777	6,708
Ministère de l'Économie, Science et Innovation - Québec	31,500	
Cree Human Resources Development	8,506	
Tourisme Baie-James	5,020	
	<u>762,656</u>	<u>684,453</u>

(a) This contribution receivable include \$66,295 related to the Regional Tourism Partnership Agreement (\$151,667 on March 31, 2017).

(b) This contribution receivable is related to the Regional Tourism Partnership Agreement.

5 - INVESTMENT IN A COMPANY SUBJECT TO SIGNIFICANT INFLUENCE

	2018	2017
	\$	\$
10,000 class "A" shares of Eeyou Istchee Baie-James Travel Inc. (13.33%)	<u>10,000</u>	<u>-</u>

6 - TANGIBLE CAPITAL ASSETS

	2018			2017
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Computer equipment	18,823	7,605	11,218	16,025

7 - DEFERRED CONTRIBUTIONS

	2018	2017
	\$	\$
Regional Tourism Partnership Agreement Fund (a)	165,310	206,035
Ministère du Tourisme - Québec (a)	165,271	265,432
Cree Nation Government (a)	13,643	153,250
Société de Développement de la Baie-James (a)		18,996
Canada Economic Development	4,722	3,859
Ministère de l'Économie, Science et Innovation - Québec	10,826	
Ministère du Tourisme - Québec	15,675	
Others		763
	<u>375,447</u>	<u>648,335</u>

(a) These deferred contributions are related to the Regional Tourism Partnership Agreement.

Eeyou Istchee Tourism Notes to Financial Statements

March 31, 2018

8 - FINANCIAL RISKS

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 and contributions receivable since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Organization.

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.

9 - COMMITMENTS

As part of the Regional Tourism Partnership Agreement and by resolutions, the Organization has committed an amount of \$40,000 as grants for Mistissini Lake Outfitting Camp (MLOC) project. The outstanding commitment may be effected in accordance with the signed agreement.

Eeyou Istchee Tourism

Supplementary Information

Year ended March 31, 2018

	2018		2017	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS				
International Marketing Program				
Internal contribution EIT	65,000		65,000	
Partnership expenses EIT/TBJ		65,000		65,000
	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
Cooperative Advertising Program (promotion Intra-Quebec)				
Internal contribution EIT	40,000		40,000	
Partnership expenses EIT/TBJ		40,000		40,000
	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
Promotion Multi-Marché				
Internal contribution EIT	18,750		18,750	
Partnership expenses EIT/TBJ		18,750		18,750
	<u>18,750</u>	<u>18,750</u>	<u>18,750</u>	<u>18,750</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
Human Resources Funding				
Contribution Ministère du Tourisme - Québec	8,333		68,229	
Internal contribution EIT	3,307		86,087	
Services agreements		8,968		108,145
Meeting and convention		131		
Telecommunication				673
Travel		2,541		26,679
Supplies and office expenses				69
Partnership expenses EIT/TBJ				18,750
	<u>11,640</u>	<u>11,640</u>	<u>154,316</u>	<u>154,316</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
Human Resources: Director of ACCORD niche				
Contribution Quebec Government - MESI	43,174			
Contribution Ministère du Tourisme - Québec	47,190		11,250	
Contribution Tourisme Baie-James	5,020			
Internal contribution EIT	5,020		1,250	
Partnership expenses EIT/TBJ		100,404		12,500
	<u>100,404</u>	<u>100,404</u>	<u>12,500</u>	<u>12,500</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				

Eeyou Istchee Tourism Supplementary Information

Year ended March 31, 2018

	2018		2017	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS (continued)				
Human Resources - Product Development Officer				
Contribution Ministère du Tourisme - Québec	60,915			
Internal contribution EIT	28,348			
Services agreements		70,010		
Meetings and convention		312		
Telecommunication		421		
Travel		15,647		
Supplies and office expenses		2,873		
	<u>89,263</u>	<u>89,263</u>	<u>-</u>	<u>-</u>
DMC - Eeyou Istchee Baie-James Travel Inc.				
Internal contribution EIT	(2,510)		2,510	
Partnership expenses		(2,510)		2,510
	<u>(2,510)</u>	<u>(2,510)</u>	<u>2,510</u>	<u>2,510</u>
<i>The project was done in partnership with Cree Outfitting and Tourism Association and Tourisme Baie-James.</i>				
Implementation of marketing plan				
Contribution Canada Economic Development	99,137		112,024	
Contribution from the territory	6,322		11,426	
Internal contribution EIT	99,137		112,024	
Advertising		19,711		26,615
Tradeshows		24,124		23,653
Services agreements		68,843		67,204
Training				607
Travel		42,741		64,351
Project Manager		6,718		25,000
Taxes and permits				
Subscription and membership		1,725		1,710
Professionnal fees		20,859		16,219
Promotional material		12,650		9,996
Supplies and office expenses		4,716		119
Meeting and convention		866		
Telecommunication		1,643		
	<u>204,596</u>	<u>204,596</u>	<u>235,474</u>	<u>235,474</u>
Greeting Services, Info & Promotion to Tourism Officers				
Internal contribution EIT	1,775			
Contribution Cree Human Resources Development	3,441			
Travel		5,216		
	<u>5,216</u>	<u>5,216</u>	<u>-</u>	<u>-</u>

Eeyou Istchee Tourism Supplementary Information

Year ended March 31, 2018

	2018		2017	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS (continued)				
Online Information Training Capsules				
Internal contribution EIT	6,565			
Contribution Cree Human Resources Development	11,875			
Professional fees		17,080		
Partnership expenses		1,360		
	<u>18,440</u>	<u>18,440</u>	<u>-</u>	<u>-</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
Tourist Guide Eeyou Istchee Baie-James				
Internal contribution EIT	2,289		2,118	
Administration fees		2,289		2,118
	<u>2,289</u>	<u>2,289</u>	<u>2,118</u>	<u>2,118</u>
<i>The project was done in partnership with Tourisme Baie-James.</i>				
	<u><u>553,087</u></u>	<u><u>553,087</u></u>	<u><u>530,668</u></u>	<u><u>530,668</u></u>

Eeyou Istchee Tourism Supplementary Information

Year ended March 31, 2018

	2018		2017	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
REGIONAL TOURISM PARTNERSHIP AGREEMENT (RTPA) - PROJECTS				
RTPA - Market Study for the proposed expansion of the Mistissini Lake				
Regional Tourism Partnership Agreement Fund	2,926			
Ministère du Tourisme - Québec	2,926			
Cree Nation Government	2,926			
Société de Développement de la Baie-James	487			
Project disbursements		8,570		
Administration fees		695		
	<u>9,265</u>	<u>9,265</u>	<u>-</u>	<u>-</u>
RTPA - Mistissini Lake Outfitting Camp				
Regional Tourism Partnership Agreement Fund	54,625			
Ministère du Tourisme - Québec	54,625			
Cree Nation Government	54,625			
Société de Développement de la Baie-James	9,098			
Project disbursements		160,000		
Administration fees		12,973		
	<u>172,973</u>	<u>172,973</u>	<u>-</u>	<u>-</u>
RTPA - ACCI Research & development Cree Cultural experience kits				
Regional Tourism Partnership Agreement Fund	5,873			
Ministère du Tourisme - Québec	5,873			
Cree Nation Government	5,873			
Société de Développement de la Baie-James	954			
Project disbursements		16,782		
Administration fees		1,793		
	<u>18,575</u>	<u>18,575</u>	<u>-</u>	<u>-</u>
RTPA - Coaching program				
Regional Tourism Partnership Agreement Fund			7,634	
Ministère du Tourisme - Québec			7,634	
Cree Nation Government	398		7,236	
Société de Développement de la Baie-James			1,205	
Project disbursements				21,194
Administration fees		398		2,515
	<u>398</u>	<u>398</u>	<u>23,709</u>	<u>23,709</u>
RTPA - Arctic Kingdom				
Regional Tourism Partnership Agreement Fund			4,331	
Ministère du Tourisme - Québec			4,331	
Cree Nation Government			4,331	
Société de Développement de la Baie-James			722	
Project disbursements				12,686
Administration fees				1,029
	<u>-</u>	<u>-</u>	<u>13,715</u>	<u>13,715</u>

Eeyou Istchee Tourism

Supplementary Information

Year ended March 31, 2018

	2018		2017	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
REGIONAL TOURISM PARTNERSHIP AGREEMENT (RTPA) - PROJECTS (continued)				
RTPA - Chisasibi Hotel				
Regional Tourism Partnership Agreement Fund			27,312	
Ministère du Tourisme - Québec			27,312	
Cree Nation Government			27,312	
Société de Développement de la Baie-James			4,550	
Project disbursements				80,000
Administration fees				6,486
	<u>—</u>	<u>—</u>	<u>86,486</u>	<u>86,486</u>
RTPA - Shammy Adventures				
Regional Tourism Partnership Agreement Fund			9,408	
Ministère du Tourisme - Québec			9,408	
Cree Nation Government			9,408	
Société de Développement de la Baie-James			1,567	
Project disbursements				27,557
Administration fees				2,234
	<u>—</u>	<u>—</u>	<u>29,791</u>	<u>29,791</u>
RTPA - Maquatua Inn				
Regional Tourism Partnership Agreement fund	8,390		12,585	
Ministère du Tourisme - Québec	8,390		12,585	
Cree Nation Government	8,390		12,585	
Société de Développement de la Baie-James	1,398		2,097	
Project disbursements		24,576		36,863
Administration fees		1,993		2,989
	<u>26,569</u>	<u>26,569</u>	<u>39,852</u>	<u>39,852</u>
RTPA - Waswanipi Hotel				
Regional Tourism Partnership Agreement fund			2,560	
Ministère du Tourisme - Québec			2,560	
Cree Nation Government	2,560			
Administration fees		2,560		5,120
	<u>2,560</u>	<u>2,560</u>	<u>5,120</u>	<u>5,120</u>
RTPA - Air Access for tourists - Phase II				
Regional Tourism Partnership Agreement Fund	585			
Ministère du Tourisme - Québec	585			
Cree Nation Government	585			
Project disbursements		1,755		
Administration fees		1,755		
	<u>1,755</u>	<u>1,755</u>	<u>—</u>	<u>—</u>
	<u>232,094</u>	<u>232,094</u>	<u>198,673</u>	<u>198,673</u>