



2018-2019
ANNUAL REPORT

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PRESIDENT'S MESSAGE

Encouragingly, there is increasing interest for authentic cultural experiences among travellers. According to a recent Indigenous Tourism Association of Canada study, the Aboriginal tourism sector is growing very fast. Working together with our communities and tourism entrepreneurs, we will ensure that Eeyou Istchee Baie-James continues to benefit from this positive trend.



Titus
Shecapio

Since travellers from all over the world contribute to growth in this segment, we are pursuing innovative ways to promote Eeyou Istchee Baie-James to visitors from all over. That is why in 2018 we launched our “Into the North” campaign. This initiative, which featured an online contest, gave participants an opportunity to win an all-expenses-paid, two-week travel adventure in Eeyou Istchee Baie-James. Of the hundreds of entrants, six lucky winners were selected, including three from Canada, two from France, and one from Venezuela. Their travels, which included a visit to Oujé-Bougoumou, Waskaganish, and Wemindji, were captured on video and broadcast as an eight-part web series. The webcasts can be viewed at www.intothenorthernorth.ca.

“Into the North” is EIT’s and TBJ’s most ambitious joint initiative yet. It captured international attention and was rewarded with a Quebec tourism prize for excellence in digital marketing. We look forward to collaborating on future projects.

Given the growing demand for authentic travel experiences – of the kind Cree tourism operators can deliver in Eeyou Istchee – it is critical to our success that we provide travellers to our region with easy access to information and booking services. I cannot overstate the pivotal role that the region’s travel agency, Eeyou Istchee Baie-James (EIBJ) Travel, plays. It creates and markets specialized travel packages and provides credit-card processing and billing services. By centralizing tourism sales and bookings, EIBJ Travel allows us to get closer to achieving a market-ready industry that meets the evolving needs and expectations of today’s travellers.

Now that it has its official operating permit, EIBJ Travel can provide all tourism businesses in Eeyou Istchee Baie-James with a full range of services. This is a crucial asset, and I encourage all tourism businesses to join forces with EIBJ Travel to enjoy its benefits. We look forward to the launch of the EIBJ Travel web site in the summer of 2019.

I would like to express my sincere appreciation to everyone who has supported our association and worked so hard to ensure that we continue to move tourism forward in a positive, constructive, and sustainable manner.

Executive Director's Message

As the Executive Director of the Cree Outfitting and Tourism Association, I am pleased to report on the progress we have made on current projects and endeavours.

Among recent noteworthy developments is the founding in 2018 of the Wiinipaakw Tours Solidarity Cooperative (WTSC). The Cooperative is a Cree-owned organization whose mission is to develop sustainable coastal tourism in Eeyou Istchee. Initiatives such as the WTSC benefit from community support and, in turn, provide benefits to communities by fostering joint action and a sense of shared purpose. In August 2018, the WTSC held its first annual general meeting. By year-end, in December, it had completed its business plan and secured initial funding for Phase 1 including the purchase of a boat.

By creating Wiinipaakw Tours, we have not only extended our tourism offer but also enhanced the region's positioning as an attractive destination. This development results in more visitors and more in the way of economic and social benefits for all businesses in our tourism sector. Daily boat tours along the coast begin in summer 2019. These coastal day trips are the first step in developing a robust coastal tourism industry.

It is important to mention that Wiinipaakw Tours brings to life a long-standing vision nurtured by the late Sherman Herodier. During his tenure as COTA's President, he was deeply committed to transforming Cree tourism into a sustainable economic industry in Eeyou Istchee. He helped Cree youth recognize the industry's potential for offering both a rewarding livelihood and opportunities for sharing our culture in a welcoming and meaningful way.

At COTA, we continue to provide support to our members – and create opportunities for them – through strategic alliances. We are both strengthening ongoing partnerships, including with Arctic Kingdom, the Cree Native Arts and Craft Association, and Tourisme Baie-James, and creating new collaborations so as to develop niche markets.

Also this year, we engaged with Kéroul, an organization dedicated to promoting tourism and cultural activities for people with restricted physical ability. As a result, both Capissisit Lodge and Aanischaaukamikw (the Cree Cultural Institute) are now certified in this regard. Certification allows businesses to display their rating on Tourisme Québec's web site and in regional tourism guides.

In closing, I would like to thank our Board of Directors and our staff for their continued support and commitment. I would also like to acknowledge our members for their sustained efforts toward creating a one-of-a-kind tourism destination in Eeyou Istchee.



Robin
McGinley

HISTORY

ABOUT COTA



James Bay and Northern Québec Agreement (JBNQA)

The negotiations leading to the JBNQA provided the platform for gaining control over tourism development. With the signing of the Final Agreement in 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, 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

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.

Financial Development

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

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.

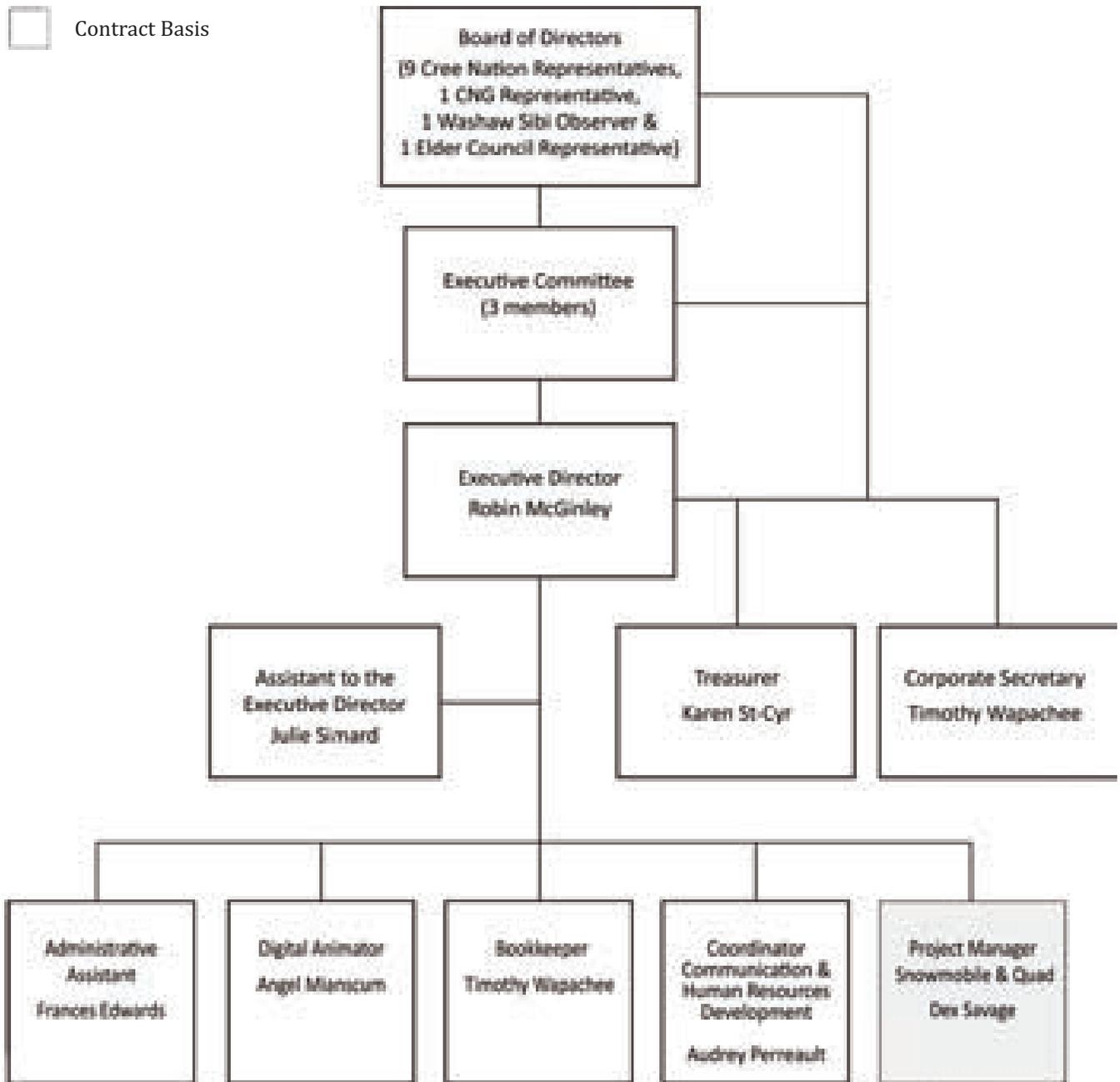
Our Current Board of Directors are:

- Titus Shecapio – President & Mistissini Representative
- Jamie Moses – Vice-President & Eastmain Representative
- Anderson Jolly – Nemaska Representative
- Isaac Masty - Whapmagoostui Representative
- Jerry Rupert - Chisasibi Representative
- Chuck Matches - Wemindji Representative
- Irene Otter - Waswanipi Representative
- Ron Simard - Ouje-Bougoumou Representative
- Tim Whiskeychan - Waskaganish Representative
- Johnny Saganash - Elders Representative
- Alexander Moses - Cree Nation Government Representative

ORGANIZATIONAL CHART

The chart below illustrates COTA's organizational structure to March 31, 2019. All staff positions with the exception of Project Manager, Snowmobile and Quad are shared between COTA and EIT.

Contract Basis



1. ANNUAL GENERAL ASSEMBLY AND TOURISM CONFERENCE

PROJECT summaries



COTA held its most recent Annual General Meeting (AGM) and Tourism Conference in Nemaska from July 17 to 19, 2018. On this occasion, we were pleased to welcome Thomas Jolly, Chief of Nemaska, and Titus Shecapio, President of COTA and EIT, to deliver opening remarks.

1.1 Annual General Meeting

At the Annual General Meeting, held on July 17, the audited financial reports and minutes from the previous AGM were presented for review and approval in accordance with standard protocol.

Following the review and approval, two presentations were made:

- Roch Anctil, Director of Eeyou Istchee Baie-James Travel (EIBJT), provided an update on the status and ongoing development of EIBJT.
- Robin McGinley, Executive Director of COTA, provided an update on the Marine Tourism Pre-Commercialization project and described forthcoming development efforts for this key initiative.

1.2 Tourism Conference

The theme of the 2018 Tourism Conference was “Tourism – the Next Generation.” The two-day event featured presentations and workshops designed to inform and engage participants. We were pleased with this year’s turnout, with the event welcoming over 40 individuals representing tourism interests from throughout the region.

1.2.1 Presentations

“How to Maximize your Sales”

Roch Anctil, Director of EIBJT, discussed strategies to “maximize your sales” through initiatives such as developing strong social media presence, establishing strategic partnerships, developing loyalty programs, and motivating sales teams. He also explained the importance of offering market- and export-ready products and the advantages of building an expansive and diversified distribution network.

The “Aboriginal Tourism Management Program”

Invited guest speaker Suzie Basile, professor at Université du Québec in Abitibi-Témiscamingue, provided a detailed description the Aboriginal Tourism Management program offered through the School of Indigenous Studies bursary program. The program, which was introduced in 2016, is designed to help students develop management skills and competencies applicable to all tourism business activities.

“Why Invest in Press Trips?”

Presented by EIT Product Development Officer Louise Séguin, this informative presentation provided important insights on the value and benefits of a well-organized, professional press trip. She emphasized how press trips are a cost-effective promotional tool and noted that a single article has the potential to reach hundreds of thousands of people. Ms. Séguin also covered key topics such as planning and organizing a press trip as well as tips for ensuring invited guests have a positive and memorable experience.

Student Bursaries

Promoting tourism to Cree youths remains an important objective. To this end we offer student bursaries to Cree students who successfully complete their studies in one of the five tourism sectors. A brief presentation was given providing information on the eligibility requirements and the monetary value of each of the bursaries currently available. An application form for eligible candidates is now available on our website.

1.2.2 Workshops

Workshop 1: “Online Information Training Capsules”

This informative workshop, hosted by Audrey Perreault, Communications and Human Resources Development Coordinator at COTA, introduced participants to the recently completed online information training capsules. The capsules are designed to raise the competencies of front-line employees in Eeyou Istchee Baie-James. Each

training capsule is ten minutes long and includes a short knowledge-testing component to ensure the user has developed an adequate understanding of the material. Four capsules cover a broad range of topics, including:

Capsule 1: An introduction to Eeyou Istchee Baie-James

Capsule 2: Regional Realities – covers safety rules as well as information on topics such as cellular telephone network coverage, travel routes, available services, and emergency protocols in remote locations

Capsule 3: Features and Events – highlights some of the must-see attractions and events and promotes the use of 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

A total of 30 participants attended this workshop and completed the online training program.

Workshop 2: “How to be an Ambassador”

The workshop, which was hosted by Stephanie Sarrazin of Aboriginal Experiences, provided in-depth information about the vital role that cultural ambassadors play in the aboriginal tourism industry. Ms. Sarrazin emphasized the importance of creating positive interactions with visitors through meaningful exchanges. Participants also developed a better understanding of the personal traits and professional qualifications needed to be an engaging and effective heritage interpreter.



Workshop 3: “Cree Interpretive Kit”

This workshop provided an opportunity to promote the use of the Cree Interpretive Kit to showcase Cree culture for visitors. This resource was developed in partnership with Aanischaakamikw (the Cree Cultural Institute). It is designed to enhance visitor experience through hands-on activities that encourage participation and learning while highlighting various aspects of Cree history and cultural tradition.

We were pleased to welcome Cree Elders whose valuable insight and knowledge helped guide the workshop discussion.

1.2.3 Other highlights of the Conference

Screening the Youth Tourism Video

We were pleased this year to use this occasion to launch the much-anticipated video titled Cree Tourism: Creating the Career of your Dreams. The video features interviews with young Crees working in the tourism sector as well as footage from Cree tourism businesses. We are confident the video will serve as a valuable promotional tool that will broaden the understanding of the range of career opportunities tourism offers. The video was well received by all in attendance and is now available for viewing at www.creetourism.ca.

Honouring Graduates

Seven graduates were honoured for completing the 2017 training program in Greeting Services, Information, and Promotion in Tourism Offices for Cree Communities. We would like to take this opportunity to congratulate them for their commitment and successful completion of this important program.

1.2.4 Environmentally Friendly Event

Motivated by our commitment to promote and encourage sustainable and eco-responsible events, all meals and snacks were served on reusable dishes. We encouraged the use of reusable water bottles. Also, we composted and collected and sorted recyclable materials. Participants were encouraged to take part in a community clean-up. To evaluate the effectiveness of our efforts, FauneENord’s Green Team analyzed the results of our impacts from transport, waste, recycling, composting, and building-energy sources. In future, we will continue to look at innovative ways to reduce our carbon footprint.

2. TRAINING: WHITEWATER II AND SWIFTWATER II

Whitewater II & Swiftwater II training took place in Wemindji from August 23 to 28, 2018. Participants in this six-day intensive program are taught critical safety skills and lifesaving rescue techniques specific to white-water and swift-water emergencies. The course includes seven hours of theory and forty-one hours of practical learning.

Participants learned the following skills:

- How to evaluate and “read” the river
- Safety regulations
- Intervention principles
- Rollover techniques
- Proper use of a rope bag
- Use of ropes, knots, and accessories

The training also focuses on developing leadership skills and emphasizes the importance of teamwork.

Graduates of this training program receive certification that meets the standards recognized by Adventure Ecotourism Quebec.

Guide certification and accreditation by Adventure Ecotourism Quebec is a critical component of offering safe and market-ready tourism products.

Training for Whitewater II and Swiftwater Rescue II was provided by Au Canot Volant.

Funding for this training program was generously provided by Cree Human Resources Development.



3. MARINE TOURISM: PRE-COMMERCIALIZATION

Wiinipaakw Tours Solidarity Cooperative (WTSC) is a Cree-owned non-profit organization created in April 2018 under the Quebec Cooperatives Act. Its mission is to develop sustainable coastal tourism in Eeyou Istchee in accordance with authentic Cree culture and values and in harmony with nature. The WTSC's vision is to build the marine tourism industry on the coast of James Bay in Eeyou Istchee by bringing businesses and communities together for the greater benefit of all. The Cooperative will provide visitors in the Eeyou Istchee region with a variety of original boating eco-tours along the eastern coast of James Bay. It plans to start its operations in the summer of 2019.

The WTSC is the first tourism cooperative to be created in Eeyou Istchee. The coop model is considered efficient and sustainable due to its flexibility and capacity to adapt to various situations. To ensure delivery of safe and high-quality products, the WTSC is providing the required training and assessing customer and market expectations with respect to safety and quality.

To secure the initial phase of funding and ensure the project is rolled out in an efficient, timely, and realistic manner, a detailed 5-year business and operations plan was finalized in December 2018. The plan was produced with the support of COTA's Project Development Officer, lawyer Danielle Larose who specializes in coops, and accountant Robert Turgeon. Arctic Kingdom and a team of highly knowledgeable individuals provided strategic advice. The business plan was completed thanks to the unwavering support and collaborative efforts of the WTSC board and WTSC president Hugo Hester, who was instrumental in helping to secure funding for the first key phase of the project.

Project partners include the Tawich Development Corporation the Waskaganish Business Development Corporation and Cree Nation of Eastmain. We would like to take this opportunity to thank them for their ongoing support and commitment.

Funding for this project was generously provided by Indigenous Services Canada and the Cree Nation Government.

Wildlife and nature observation and the discovery of our vibrant Cree culture and way of life will be the highlights of the Wiinipaakw Tours Solidarity Cooperative's tourism products. Innovative nature observation-based packages that are eco-friendly and safe and showcase Cree culture, geography, and history will provide visitors from global niche markets and domestic markets with uniquely distinctive travel experiences.



4. CREETOPIA

COTA is always looking for innovative ways to grow Eeyou Istchee's tourism offering. To that end, in partnership with the Cree Nation of Mistissini, the Cree Nation of Uujé-Bougoumou, the Nibiischii Corporation, and Huttopia, we are developing a "ready-to-camp" tent designed exclusively for use in Eeyou Istchee. This new offering – known as Creetopia – is modelled after Huttopia, an extremely successful prêt-à-camper ("ready-to-camp") concept developed in France. Creetopia will be set up at designated sites throughout the region and operate during peak



tourism periods. The concept may also be used to meet growing demand for lodgings during popular community events and celebrations. Creetopia will meet the quality, comfort, and efficiency standards of the very best "ready-for-camping" tents available on the market. The design of Creetopia draws inspiration from, and adheres to, traditional Cree culture and architecture.

The initiative is being developed as part of a five-year development strategy and will be divided into two distinct phases. Phase 1 is currently under way and involves research and development, including the selection of suitable locations and a site plan for the three partners. Phase 2 will involve the construction of three initial Creetopia camps with a focus on meeting operational needs.

Currently, COTA is finalizing the design of a preliminary digital prototype of the Creetopia ready-to-camp tent, and

we are excited with the opportunity to present the actual prototype design at the 2019 AGM.

Creetopia's brand image will be unique to Eeyou Istchee and some of the anticipated benefits of the project include:

- Contributing to making Eeyou Istchee a high-quality tourism destination by bringing forward an exclusive brand image through our unique design reflecting Cree culture.
- Help strengthen Cree pride and knowledge by highlighting our rich and vibrant Cree architecture, history, and culture.
- Provide a solution to the shortage of lodging capacity during peak tourism periods.
- Offer lodgings that have minimal environmental impact and can be adapted to each selected location.
- Create a business opportunity for tourism entrepreneurs to operate high-end camps for cultural and outdoor activities.

Funding for this initiative was generously provided by the ACCORD Program at Ministère de l'Économie et de l'Innovation as well as Société Plan Nord, Regional Tourism Partnership Agreement, and COTA.

5. RECORD MANAGEMENT

An important part of our administration team's efficiency is the ability to effectively manage, identify, sort, store and retrieve our electronic files. We are currently in the process of improving our filing system by implementing a system that achieves the following:

- Files are organized consistently in a location that is easy to find.
- Related files are stored together, making it easy to browse or search for information.
- Avoids duplication.
- Retention and disposition schedules are easy to apply, making it simple to get rid of files no longer needed.
- All employees gain a broader understanding of how files are used to support and document the work of their office.

6. CREE ENTREPRENEUR BOOT CAMP

In October 2018, COTA held its second “Cree Entrepreneur Boot Camp.” The boot camp is designed to help would-be tourism entrepreneurs from Cree communities to assess the pros and cons of business ownership. This year’s boot camp, held in Wemindji, was specifically geared to stakeholders in the marine tourism industry. The long-term objective of this program is to reduce the risk of business failure due to lack of a clear understanding on the part of the entrepreneur of the personal and financial commitment required to operate a successful tourism business.

The three-day workshop offered attendees a comprehensive view of the many, often complex, requirements associated with tourism business ownership and operation. Another important component of the boot camp was to emphasize the importance of having a well-structured and detailed business plan.



The boot camp targeted three major objectives:

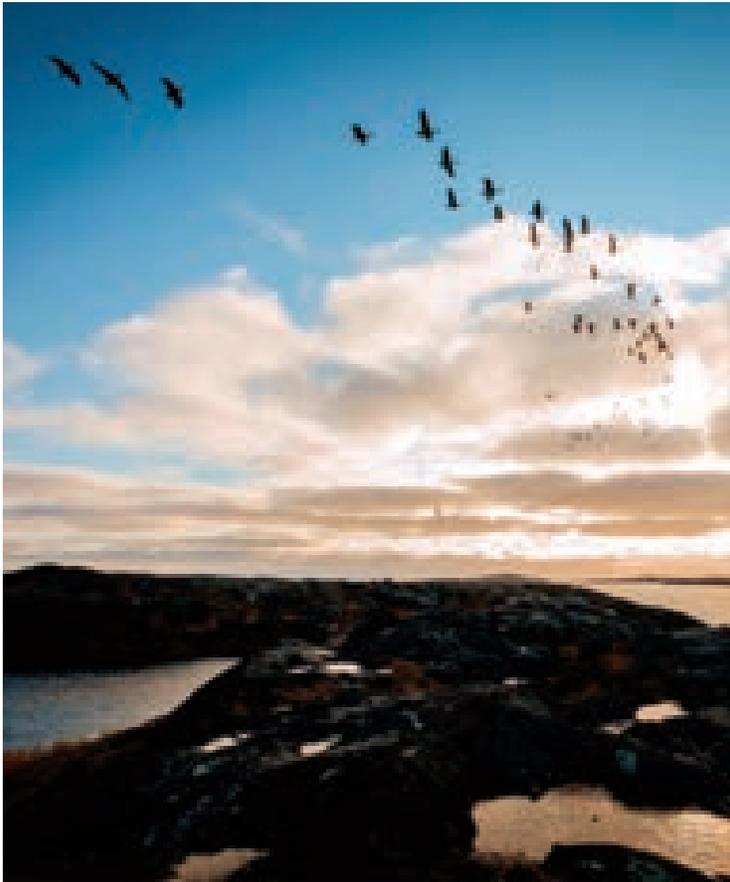
- Reduce the investment risk in business start-up.
- Communicate the need for personal equity and introduce a simple process to raise personal equity.
- Ensure participants have a thorough understanding of the contents of their business plan.

We would like to thank the participants for their effort and enthusiasm over the course of the three-day workshop. We would also like to acknowledge their commitment and contribution to growing our tourism industry.

Successful participants of the program are:

- Hugo Hester
- Charlies Louttit
- Ernie Hughboy
- Stanley Shash
- Chuck Matches
- Henry Steward

The Marine Captain Boot Camp was delivered by SKY Community Economic Development Services, with its founder, Irene Neeposh, acting as developer and facilitator, and COTA representative Louise Seguin acting as co-facilitator.



7. SUSTAINABLE TOURISM DESTINATION

The goal of the project is to develop guidelines for sustainable tourism initiatives in Eeyou Istchee Baie-James. Initially, our focus is to develop a unified vision and framework for sustainability among Cree and Jamesian tourism entrepreneurs in all sectors of the industry. Once these guidelines are in place, the next step will be to develop a strategy to brand the region as a sustainable tourism destination. The project consists of two key phases.

Phase 1 includes the development of a framework for sustainable tourism that takes into account regional values and perspectives, international tourism development practices, and sustainable development fundamentals.

Phase 2 will focus on the development of guidelines outlining sustainable practices in each tourism sector, including lodging, adventure, outfitters, attractions, food and beverage, and events. An important component of this phase will be the development of distribution information channels such as handbooks and online tutorials.

Some of the benefits that will emerge from our designation as a sustainable tourism destination are:

- Efficiency and savings in operating costs, for example, water and energy costs.
- Increased credibility within the tourism industry.
- Improved conservation of local habitats, ecosystems, and wildlife.
- Stronger cultural tradition and values.
- Minimized use of scarce and non-renewable resources.
- Reduced pollution and carbon footprint.
- Motivation to develop innovative products and services for sustainable practices.
- A positive brand image resulting in increased visitor traffic.

Funding for this vital initiative was generously provided by Fond d'appui au rayonnement des regions, Indigenous Services Canada, and Société Plan Nord Tourisme Baie-James and Goldcorp are partner in the project.

Sustainable tourism is about protecting the environment and improving the quality of life in tourist destinations. Employing sustainable tourism practices also means taking care of and preserving our cultural and natural heritage. To encourage tourism businesses to engage actively in sustainable tourism practices, we will develop a rewards program and a "green" label based on adherence to our guidelines and commitment to sustainability.



8. COACHING NUUHCHIMI WIINUU

Over the last several years, David and Anna Bosum of Nuuhchimi Wiinuu have been actively involved in our Entrepreneur Coaching program. The program, which is designed to help Cree entrepreneurs upgrade and enhance their tourism products, has helped guide them through the process of developing market-ready tourism products and provided them with tools to run their business more efficiently.

This past year, with support from their coach, Linda Sarazin, David and Anna focused on ways to improve their reservation and booking system through a partnership with Eeyou Istchee Baie-James Travel (EIBJT). EIBJT will provide additional support in other aspects of operations related to promotions and sales.

Another important outcome of the training was the completion of Nuuhchimi Wiinuu's Operations Manual, which covers wide-ranging topics, including:

- Working with the travel trade
- Cabin preparations
- Code of ethics
- Guest preparation
- Establishing rates
- Information for visitors
- Risk assessment
- First-aid protocols and practices

The Operations Manual provides useful guidelines and serves as a valuable tool to ensure Nuuhchimi Wiinuu staff are well-equipped to carry out their various tasks reliably and efficiently and meet their responsibilities with consistent results.

It has been a privilege to work with David and Anna, and we wish them continued success. Their commitment and willingness to learn and adapt so as to meet the expectations of today's travellers will be pivotal to their future success.

While their training as part of the Entrepreneur Coaching program is now complete, they will continue to benefit from our support as COTA members.

Funding for this program was generously provided by Cree Human Resources Development.

9. HOTELLO/RESERVIT

The ability to provide visitors with easy online booking is a critical success factor for the tourism sector as a whole. As the tourism industry grows, more and more hotels in Eeyou Istchee Baie-James are offering this convenience. Now that EIBJT is in operation, it is essential that hotels and even some outfitting camps take the necessary steps to implement their online booking platforms. By doing so, they will enable EIBJT to gain real-time access to hotel inventory throughout the region and provide, in accordance with its mandate, a centralized booking service for the destination as a whole.

Equipping hotels throughout Eeyou Istchee with reservation and inventory management systems was prioritized last year and is an ongoing process. To support our members and help offset up to 80% of the costs of implementing an online booking and hotel management system, EIT and TBJ have secured funding from Tourisme Québec. To be eligible for this funding, businesses are required to use ReserveIT and Hotello.

Reserve IT is a booking engine that makes it easy to reserve hotel rooms online. Hotello is an easy-to-use system that facilitates all aspects of hotel management, including front-desk services, daily hotel management, operations, accounting, and pricing. Hotello also generates detailed statistical reports on consumer behaviour that are useful for developing strategic and targeted marketing campaigns.

Over the course of the last twelve months, the following hotels have implemented the ReserveIT and Hotello systems. Also, three have updated to the Kaba door-lock access systems.

- Kanio Kashee (Waskaganish)
- Maquatua Inn (Wemindji)
- Capissisit Lodge (Oujé-Bougoumou)
- Nemaska hotel (Nemaska)
- Eneyaauhkaat Lodge (Eastmain)
- Mistissini Lodge (Mistissini)

We're pleased with the progress and the level of engagement from so many of the region's hotels. We are confident that this upgrade will result in increased efficiency and profitability as well as improved service to hotel guests.

10. Off-Highway Vehicle Coordinator

In December 2017, in partnership with TBJ, funding was secured to hire an Off-Highway Vehicle (OHV) Coordinator for a period of 16 months whose mandate is to leverage his or her tourism experience to develop the snowmobile and quad products in Eeyou Istchee Baie-James.

More specifically, the OHV Coordinator would interface with the off-road vehicle industry, take part in organizing snowmobiling and quad events, help develop and structure these tourism products, contribute to related promotional campaigns, and join in negotiations with various players in the tourism sector.

In the past year, an OHV Coordinator was hired who has since been active on a number of key initiatives, including:

- Developing a regional snowmobile trail map.
- Taking part in sales and promotion efforts for the “Iquad” and “Imotoneige” mobile applications.
- Participating in “Caravane de concertation” (a public consultation process) for “Passerelle du 49e parallèle” (a snowmobile and quad trail network).
- Helping to create a public consultation process for the snowmobile sector.
- Providing support to the 53rd edition of the Folifrets Baie-James Festival.
- Securing community support and municipal financial assistance for a quad event.

Concurrently, the OHV Coordinator is focusing efforts on:

- Rerouting the snowmobile trail that connects Chibougamau and Mistissini.
- Building a rest stop and fuelling station at KM 102 on Route 167.
- Undertaking steps to make the Oujé-Bougoumou trail an officially recognized trail.
- Reopening the snowmobile trail that provides access to Waswanipi.

Funding for this position is provided by Société Plan Nord Administration Régionale Baie-James, Association clubs quad Nord du Québec, and Fédération québécoise de clubs quad.

11. Essay Contest: 2018 Aboriginal Tourism Conference

During the 2018 AGM, COTA launched an essay contest providing entrants with a chance to win an all-expenses-paid trip for two to attend the International Aboriginal Tourism Conference in Saskatchewan. Eligible participants were asked to submit a short essay on a tourism-related topic such as:

- What interests me about the tourism industry?
- What is my experience working in tourism?
- Why should I be chosen to attend the Conference?
- What are my future plans with regards to tourism in Eeyou Istchee?

We are pleased to share that Nellie Wapachee Gray’s essay detailing her passion for traditional knowledge was selected as the winning entry. Nellie, who owns and operates Gookum Nellie’s Crafts located in Mistissini, wrote about how she hopes to share her knowledge of moose-hide tanning, embroidery, and beadwork with visitors from around the world.

Nellie and her husband attended the three-day conference, which she described as both informative and inspiring. As a result, she is more motivated than ever to learn from elders and share her passion for Cree culture. She hopes to attend the conference again next year, perhaps as a vendor.

In Nellie’s own words: “Seeing the vendors at the conference made me realize how valuable our Cree products are. We have an advantage at the moment because the work that Crees do on moose hide is impeccable. Knowing how to prepare a moose hide from scratch is very valuable, and making beautiful products with the moose hide is a bonus. This conference, the speakers as well as the vendors helped me to realize just how valuable our Cree knowledge is and that we need to be out there with the rest of Canada and participate in indigenous tourism.”

**Cree Outfitting and Tourism
Association**

**Financial Statements
March 31, 2019**

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Independent Auditor's Report

Raymond Chabot
Grant Thornton LLP
1000 Germain Street
Val-d'Or, Québec J9P 5T8
T 819-825-8208

To the Directors of
Cree Outfitting and Tourism Association

Qualified opinion

We have audited the financial statements of Cree Outfitting and Tourism Association (hereafter "the Organization"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies, and the schedules.

In our opinion, except for the possible effects of the matter described in the "Basis for qualified opinion" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for qualified opinion

The investment in a subsidiary is recorded at cost, which constitute a departure from Canadian accounting standards for not-for-profit organizations. This investment should have been consolidated or recorded at equity value. The financial effect of this departure for the year ended March 31, 2019 is to overestimate the excess of revenues over expenses, the net assets and the assets of an amount of \$107,002.

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

Responsibilities of management and those charged with governance for the financial statements

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

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Raymond Robert Brent Thornton LLP
 Val-d'Or
 June 12, 2019

¹ CPA auditor, CA public accountancy permit no. A116128

Cree Outfitting and Tourism Association Operations

Year ended March 31, 2019

	2019	2018
	\$	\$
Revenues		
Contributions		
Cree Nation Government	407,300	398,758
Cree Nation Government - Federal New Relationship Agreement	358,925	353,273
Eeyou Istchee Baie-James Travel Inc.		149,334
Cree Nation Government - Board of Compensation	175,255	81,800
Québec Government	114,414	52,024
Cree Human Resources Development	11,688	52,446
Indigenous Services Canada	77,619	39,688
Eeyou Istchee Tourism (RTPA)	22,631	
Capital distribution from Eenou-Eeyou Limited Partnership	358,925	353,273
Partnerships	62,086	45,335
Book sales and other revenue	24,817	24,832
	<u>1,613,660</u>	<u>1,550,763</u>
Expenses		
Salaries and employee benefits	337,065	330,150
Contributions to Eeyou Istchee Tourism projects	102,764	52,883
Contributions to Winipaakw Tours, Solidarity Cooperative	76,000	
Board meeting expenses	65,799	59,175
Professional fees	42,437	77,084
Rental expenses	50,078	55,381
Travel	41,702	36,419
Supplies and office expenses	13,686	10,578
Telecommunications	13,972	24,010
Maintenance and repairs	11,123	8,794
Utilities and fees	8,579	9,573
Meeting expenses	8,297	1,819
Gifts and donations	7,953	3,888
Annual report	7,693	7,696
Memberships and subscriptions	6,248	4,047
Insurance	4,588	4,481
Vehicles expenses	3,272	6,508
Social events	2,491	2,968
Advertising	2,152	8,903
Sponsorship		1,500
Bank charges	2,974	4,663
Loss on disposal of tangible capital assets		3,302
Amortization of tangible capital assets	41,130	29,559
	<u>850,003</u>	<u>743,377</u>
Project expenses	<u>616,830</u>	<u>660,606</u>
	<u>1,466,833</u>	<u>1,403,983</u>
Excess of revenues over expenses	<u>146,827</u>	<u>146,780</u>

Cree Outfitting and Tourism Association Changes in Net Assets

Year Ended March 31, 2019

	2019	2018
	\$	\$
Balance beginning of year	1,675,217	1,729,437
Excess of revenues over expenses	146,827	146,780
Balance end of year	<u>1,822,044</u>	<u>1,876,217</u>

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

Cree Outfitting and Tourism Association Cash Flows

Year ended March 31, 2019

	2019	2018
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	146,027	146,780
Non-cash items:		
Amortization of tangible capital assets	41,130	29,880
Loss on disposal of tangible capital assets		3,002
	<u>187,957</u>	<u>179,661</u>
Changes in working capital items and deferred contributions	63,417	(154,356)
Cash flows from operating activities	<u>251,374</u>	<u>24,305</u>
INVESTING ACTIVITIES		
Term deposit	(3,047)	251,673
Advances to Eeyou Istchee Tourism	34,112	(120,250)
Acquisition of tangible capital assets	(14,479)	162,549
Investment in a subsidiary	<u>(50,000)</u>	<u>(50,000)</u>
Cash flows used in investing activities	<u>(33,414)</u>	<u>143,972</u>
Net increase in cash	217,960	68,277
Cash beginning of year	<u>467,453</u>	<u>463,092</u>
Cash end of year	<u>685,413</u>	<u>531,369</u>

The above table is prepared in accordance with a part of the financial statements.

Cree Outfitting and Tourism Association Financial Position

March 31, 2019

	<u>2019</u>	<u>2018</u>
	\$	\$
ASSETS		
Current		
Cash	705,413	487,453
Term deposit, 2.2%, maturing in February 2020 (Note 3)	392,333	389,286
Trade and other receivables (Note 4)	290,147	112,609
Contributions and partnerships receivable (Note 5)	306,583	524,925
Prepaid expenses	3,943	10,251
	<u>1,698,419</u>	<u>1,524,524</u>
Long-term		
Advances to Eeyou Istchee Tourism, without interest or repayment terms	361,084	395,198
Investment in a subsidiary (Note 6)	100,000	50,000
Tangible capital assets (Note 7)	117,171	143,822
	<u>2,276,674</u>	<u>2,113,542</u>
LIABILITIES		
Current		
Trade payables and other operating liabilities (Note 9)	235,471	205,988
Long-term		
Deferred contributions (Note 10)	19,159	32,337
	<u>254,630</u>	<u>238,325</u>
UNRESTRICTED NET ASSETS	<u>2,022,044</u>	<u>1,875,217</u>
	<u>2,276,674</u>	<u>2,113,542</u>

The accompanying notes and schedules 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, 2019

1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANISATION

The Organization was incorporated under Part 1 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 - SUMMARY OF 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 subsidiary

The Company has elected to recognize the investment in a subsidiary 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 the immediate family) are measured at fair value, whilst, in the case of financial assets or financial liabilities that will be measured subsequently at cost or 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 cost or 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 a 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 cost or amortized cost is recognized in earnings in the year the reversal occurs.

Cree Outfitting and Tourism Association
Notes to Financial Statements
 March 31, 2019

2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

Revenue recognition

Contributions:

The Organization follows the deferral method of accounting for contributions. Under this method contributions restricted for future periods 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 revenue in accordance with the agreement between the parties when the project have been accomplished, 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 following annual rates:

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

Impairment:

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 DEPOSIT

The term deposit is allocated to the Regional Tourism Partnership Agreement (RTPA) Fund.

4 - TRADE AND OTHER RECEIVABLES

	<u>2019</u>	<u>2018</u>
	\$	\$
Trade accounts receivable	18,478	7,621
Trade accounts receivable from a subsidiary	248,733	
Sales taxes receivable	<u>24,936</u>	<u>124,944</u>
	<u>290,147</u>	<u>132,605</u>

Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2019

5 - CONTRIBUTIONS AND PARTNERSHIPS RECEIVABLE

	2019	2018
	\$	\$
Québec Government		
Ministère de l'Économie et de l'Innovation	28,407	152,614
Tourisme Québec	10,868	30,825
Société du Plan Nord	24,855	
Ministère des Affaires municipales et de l'habitation	8,733	
	<u>72,863</u>	<u>183,439</u>
Indigenous Services Canada	77,386	39,688
Cree Human Resources Development	1,955	15,316
Eeyou Istchee Baie-James Travel Inc.		193,257
Eeyou Istchee Tourism (RTPA)	22,631	
Partnerships	131,778	92,704
Others		521
	<u>306,583</u>	<u>524,925</u>

6 - INVESTMENT IN A SUBSIDIARY

	2019	2018
	\$	\$
100,000 class "A" shares of Eeyou Istchee Baie-James Travel Inc. (50,000 in 2018), 66.67%	<u>100,000</u>	<u>50,000</u>

7 - TANGIBLE CAPITAL ASSETS

	2019		2018	
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Office equipment	133,306	105,261	28,045	35,057
Vehicles	130,360	71,952	58,408	83,440
Computer equipment	145,338	114,620	30,718	25,325
	<u>409,004</u>	<u>291,833</u>	<u>117,171</u>	<u>143,822</u>

8 - BANK LOAN

The bank loan, for an authorized amount of \$65,000, bears interest at prime plus 1.75% (5.70%; 5.20% as at March 31, 2018) 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, 2019

9 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	<u>2019</u>	<u>2018</u>
	\$	\$
Accounts payable and accrued liabilities	175,353	148,832
Salaries and vacations payable	60,118	57,156
	<u>235,471</u>	<u>205,988</u>

10 - DEFERRED CONTRIBUTIONS

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

	<u>2019</u>	<u>2018</u>
	\$	\$
Air Access for tourists - Phase II		
Balance, beginning of year		12,118
Cancellation of deferred contribution		(12,118)
Balance, end of year	-	-
Youth Video		
Balance, beginning of year		16,946
Recognized as revenue		(16,946)
Balance, end of year	-	-
Marine Tourism Pre-Commercialisation		
Balance, beginning of year	16,814	
Received relating to the following year		25,500
Recognized as revenue	(16,814)	(8,686)
Balance, end of year	-	16,814
Cree Entrepreneurs Boot Camp		
Balance, beginning of year	1,078	
Received relating to the following year		3,000
Recognized as revenue	(1,078)	(1,922)
Balance, end of year	-	1,078
EIBJ Sustainable Tourism Destination		
Balance, beginning of year	10,000	
Received relating to the following year	12,869	10,000
Recognized as revenue	(3,710)	
Balance, end of year	19,159	10,000
Cance Training		
Balance, beginning of year	4,445	
Received relating to the following year		4,445
Recognized as revenue	(4,445)	
Balance, end of year	-	4,445
	<u>19,159</u>	<u>32,337</u>

Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2019

11 - 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, 2017. This actuarial valuation reveals a total solvency deficit of \$7,505,000 using the prescribed solvency basis as at December 31, 2017.

Significant long-term actuarial assumptions used in the last triennial actuarial valuations issued are the following :

	December 31, 2018
	\$
Asset rate of return (net of fees)	5.35%
Salary escalation rate	4.00%
Indexation of retirement income	1.80%

The expense for the Organization's pension plan for the year was \$63,094 (\$62,766 as at March 31, 2018).

12 - 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, trade accounts receivable from a subsidiary, contributions and partnerships receivable and advances to Eeyou Itchee 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 deposit bears interest at a 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, 2019

12 - FINANCIAL RISKS (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.

13 - COMMITMENTS

The Organization has entered into long-term lease agreement for the rental of housing units which calls for minimum lease payments of \$138,990. This lease expires on August 31, 2022 and contains 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 calls for minimum lease payments of \$76,696. This lease expires on March 31, 2021 and contains 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 four years are \$79,028 for 2020 and 2021, \$40,680 in 2022 and \$16,950 in 2023.

14 - COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues \$	Expenses \$	Revenues \$	Expenses \$
PROJECTS				
Coastal Cruises & Marine Captain Training				
Internal contribution COTA			(13,235)	
Contribution Québec Government				
Ministère de l'Économie et de l'Innovation			26,329	
Contribution Tourisme Québec			27,800	
Contribution Tourisme Québec (Adjustment)			(30,432)	
Supplies and office expenses				40
Gifts and donations				1,695
Meeting expenses				244
Professional fees				3,425
Travel				5,057
	<u>-</u>	<u>-</u>	<u>10,462</u>	<u>10,462</u>
Marine Tourism Pre-Commercialisation				
Internal contribution COTA	21,326		31,197	
Contribution Cree Nation Government	5,740		3,060	
Contribution Indigenous Services Canada	73,612		39,668	
Partnership contribution	33,926		16,074	
Professional fees		86,404		67,768
Advertising		81		
Supplies and office expenses		219		119
Translation		4,237		1,376
Meeting expenses		1,469		173
Travel		42,194		20,312
Others				275
	<u>134,604</u>	<u>134,604</u>	<u>90,019</u>	<u>90,019</u>
Crestopia				
Internal contribution COTA	(3,760)		30,472	
Contribution Québec Government				
Ministère de l'Économie et de l'Innovation	28,407			
Société du Plan Nord	13,734			
Contribution Eeyou Iatchee Tourism (RTPA)	22,631			
Partnership contribution	18,111			
Meeting expenses				72
Professional fees		81,686		12,306
Travel		(2,603)		18,065
	<u>76,663</u>	<u>79,083</u>	<u>30,472</u>	<u>30,472</u>
International Economusée Network Conference				
Internal contribution COTA			12,977	
Meeting expenses				4,649
Travel				8,128
	<u>-</u>	<u>-</u>	<u>12,977</u>	<u>12,977</u>

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues \$	Expenses \$	Revenues \$	Expenses \$
PROJECTS (continued)				
Coaching Program				
Internal contribution COTA			1,300	
Professional fees				1,149
Meeting expenses				151
	<u>—</u>	<u>—</u>	<u>1,300</u>	<u>1,300</u>
Coaching Nuukschini Wiloux				
Internal contribution COTA	2,293		3,502	
Contribution Cree Human Resources Development	5,288		9,175	
Professional fees		8,238		7,975
Travel		2,253		4,702
	<u>7,491</u>	<u>7,491</u>	<u>12,677</u>	<u>12,677</u>
Coaching Shammy Adventures				
Internal contribution COTA			8,684	
Contribution Cree Human Resources Development			26,400	
Professional fees				28,377
Travel				6,707
	<u>—</u>	<u>—</u>	<u>35,084</u>	<u>35,084</u>
Cree Entrepreneurs Boot Camp				
Internal contribution COTA	3,836		4,748	
Contribution Québec Government Ministère de l'Économie et de l'Innovation	4,844		8,356	
Contribution Cree Nation Government	1,078		1,922	
Partnership contribution			1,000	
Professional fees		5,820		9,779
Travel		3,328		5,578
Meetings expenses				460
Supplies and office expenses				208
	<u>9,258</u>	<u>9,258</u>	<u>16,025</u>	<u>16,025</u>
Air Access for tourists - phase II				
Internal contribution COTA			875	
Professional fees				875
	<u>—</u>	<u>—</u>	<u>875</u>	<u>875</u>
Website Design & Development				
Internal contribution COTA			1,645	
Professional fees				1,645
	<u>—</u>	<u>—</u>	<u>1,645</u>	<u>1,645</u>

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS (continued)				
DMC - Eeyou Itchee Baie-James Travel Inc.				
Contribution Eeyou Itchee Baie-James Travel Inc.			121,043	
Salaries and employee benefits				83,188
Rental expenses				9,464
Travel				9,809
Professional fees				11,071
Advertising and promotion				145
Vehicles expenses				1,758
Telecommunications				2,218
Meeting expenses				191
Supplies and office expenses				851
Memberships and subscriptions				86
Maintenance and repairs				2,070
Others				151
	<u>—</u>	<u>—</u>	<u>121,043</u>	<u>121,043</u>
Community maps				
Internal contribution COTA			6,492	
Meeting expenses				49
Professional fees				6,443
	<u>—</u>	<u>—</u>	<u>6,492</u>	<u>6,492</u>
Annual General Meeting & Tourism Conference				
Internal contribution COTA	51,995		72,715	
Contribution Eeyou Itchee Tourism (AOM)	8,843		9,554	
Others			3,928	
Travel		29,941		35,693
Advertising and promotion		260		
Meeting expenses		22,143		46,760
Supplies and office expenses		89		764
Professional fees		8,004		2,668
	<u>60,438</u>	<u>60,438</u>	<u>85,885</u>	<u>85,885</u>
Advanced Wilderness First Aid Training				
Contribution Cree Human Resources Development			(75)	
Travel				(75)
	<u>—</u>	<u>—</u>	<u>(75)</u>	<u>(75)</u>

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS (continued)				
Youth Video				
Internal contribution COTA	3,131		12,968	
Contribution Québec Government Ministère de l'Économie et de l'Innovation			16,946	
Contribution Cree Human Resources Development			16,946	
Contribution Cree School Board			16,946	
Partnership contribution			10,820	
Professional fees		1,505		50,272
Travel				22,066
Others		1,527		2,408
	<u>3,131</u>	<u>3,131</u>	<u>74,746</u>	<u>74,746</u>
Eeyow Istchee: Land of the Cree - book reprint				
Internal contribution COTA	3,848		28,728	
Book sales	3,676			
Professional fees		7,524		28,170
Travel				558
	<u>7,524</u>	<u>7,524</u>	<u>28,728</u>	<u>28,728</u>
Communications				
Internal contribution COTA			3,340	
Professional fees				2,902
Travel				300
Translation				108
	<u>-</u>	<u>-</u>	<u>3,340</u>	<u>3,340</u>
French Language teaching				
Internal contribution COTA			908	
Contribution Québec Government Ministère de l'Économie et de l'Innovation			8,660	
Salaries and employee benefits				1,510
Professional fees				7,758
	<u>-</u>	<u>-</u>	<u>9,268</u>	<u>9,268</u>
Hotello/ReservIT				
Internal contribution COTA	7,876		958	
Contribution Québec Government Tourisme Québec	36,843		3,025	
Partnership contribution	4,484		365	
Professional fees		48,789		4,065
Meetings expenses		(87)		293
	<u>48,762</u>	<u>48,762</u>	<u>4,378</u>	<u>4,378</u>

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
PROJECTS (continued)				
Marketing Program				
Internal contribution COTA	161,875		100,000	
Contribution to Eeyou Iatchee Tourism projects		161,875		100,000
	<u>161,875</u>	<u>161,875</u>	<u>100,000</u>	<u>100,000</u>
Human Resources Coordinator				
Internal contribution COTA	11,989		10,265	
Partnership expenses		11,989		10,265
	<u>11,989</u>	<u>11,989</u>	<u>10,265</u>	<u>10,265</u>
<i>This project was done in partnership with Tourisme Baie-James.</i>				
Bookkeeping for Entrepreneurs				
Internal contribution COTA			5,000	
Partnership Expenses				5,000
	<u>—</u>	<u>—</u>	<u>5,000</u>	<u>5,000</u>
<i>This project was done in partnership with Shanny Adventures.</i>				
Record Management				
Internal contribution COTA	10,768			
Maintenance and repairs		700		
Professional fees		9,254		
Travel		814		
	<u>10,768</u>	<u>10,768</u>	<u>—</u>	<u>—</u>
Tourism Strategy				
Internal contribution COTA	2,381			
Contribution Québec Government Ministère des Affaires municipales et de l'habitation	8,733			
Travel		1,173		
Professional Fees		9,941		
	<u>11,114</u>	<u>11,114</u>	<u>—</u>	<u>—</u>
Vol Panoramique				
Internal contribution COTA	170			
Travel		170		
	<u>170</u>	<u>170</u>	<u>—</u>	<u>—</u>
OHV Coordinator				
Internal contribution COTA	4,125			
Partnership Expenses		4,125		
	<u>4,125</u>	<u>4,125</u>	<u>—</u>	<u>—</u>

Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2019

	2019		2018	
	Revenues \$	Expenses \$	Revenues \$	Expenses \$
PROJECTS (continued)				
Casee Training				
Internal contribution COTA	2,455			
Contribution Cree Human Resources Development	6,400			
Others	700			
Professional fees		5,804		
Travel		3,751		
	<u>9,555</u>	<u>9,555</u>	<u>-</u>	<u>-</u>
Co-Creation Tourism Abitibi-Témiscamingue				
Internal contribution COTA	419			
Travel		419		
	<u>419</u>	<u>419</u>	<u>-</u>	<u>-</u>
EIBJ Sustainable Tourism Destination				
Internal contribution COTA	8,398			
Contribution Québec Government Ministère des Affaires municipales et de l'habitation	11,131			
Société du Plan Nord	11,131			
Contribution Indigenous Services Canada	4,007			
Contribution Tourisme Bale-James	1,858			
Partnership contribution	3,719			
Professional Fees		49,290		
	<u>49,290</u>	<u>49,290</u>	<u>-</u>	<u>-</u>
International Indigenous Tourism Conference				
Internal contribution COTA	10,758			
Travel		9,743		
Conference expenses		1,815		
	<u>10,758</u>	<u>10,758</u>	<u>-</u>	<u>-</u>
Promotional & Membership Material				
Internal contribution COTA	5,627			
Promotional Material		5,627		
	<u>5,627</u>	<u>5,627</u>	<u>-</u>	<u>-</u>
	<u>615,830</u>	<u>615,830</u>	<u>600,000</u>	<u>600,000</u>