

2021-2022 ANNUAL REPORT





# TABLE OF CONTENTS

## COTA Annual Report

- 01 President's Message
- 03 Executive Director's Message

### ABOUT COTA

- 05 History
- 06 Objectives
- 07 Organizational Chart and Board of Directors

### OUR YEAR IN REVIEW

- 08 Virtual Annual General Meeting
- 08 Sharing the Talent of Eeyou Istchee
- 09 Cree Heritage Festival
- 09 Using Expert Advice to Organize the Virtual Cree Knowledge Festival
- 10 Developing the Creetopia Network
- 11 Sustainable Non-Timber Forest Products to Enhance the Quality of Visitor Experiences
- 12 Ecotourism in Protected Areas
- 14 Visitor Experiences
- 14 Pre-Recorded Visitor Experiences
- 15 Geopark
- 15 Économusée in Mistissini on Moosehide Tanning - Heritage Space
- 16 Human Resources Restructuring
- 16 Coast Guard
- 17 Snowmobile ATV Manager
- 18 UQAT Microprogram in Indigenous Tourism Management
- 18 Coaching Digital Animator Year 3
- 18 On-Water Training
- 19 Hospitality Awareness for Development Corporation
- 19 Hospitality for Creetopia Basecamp

- 21 Audited Financials



Titus Shecapio

## PRESIDENT'S MESSAGE

I would like to start by sharing some very good news on the financial front. Specifically, I am referring to the Québec government's major investment in tourism development in all regions of the province, including Eeyou Istchee Baie-James (EIBJ).

One portion of this investment is going to be allocated, over the next four years, to new agreements with the RTAs, including Eeyou Istchee Tourism (EIT). Thanks to these new funds, we can target specific objectives, namely, pursue our promotion and marketing mandates, enhance our hospitality and tourism signage, and further develop and structure our tourism offer as a whole.

Another portion of this investment, which is tied to the renewal of the Regional Tourism Partnership and Digital Transformation Agreement, is also welcome news for our industry because it will help our region's Cree-owned and operated businesses to adapt to evolving conditions and continue to grow in a responsible and sustainable manner.

We recognize that the pandemic will continue to have after-effects on travel trends and tourist preferences; however, we feel this new funding will enable us to navigate the shifting tourism landscape with greater agility and responsiveness.

Financial support is essential to economic recovery, especially following what has been an extremely challenging period. The government's investment in tourism is the financial boost we needed to help our own tourism industry recover from the pandemic. As a result, our region's tourism sector will once again be positioned to provide social and economic benefits for our communities.

I am confident we will come back stronger and even more resilient. If anything, perhaps the travel industry at large will be more aware of the need for sustainable development and more willing to engage in practices that help the environment.

With the continued support and dedication of our members and staff, I look forward to a busy and productive year.







Robin McGinley

## EXECUTIVE DIRECTOR'S MESSAGE

With the COVID-19 pandemic abating, we can focus our attention once again on building a bright future for tourism in Eeyou Istchee. We are encouraged by the progress we made despite the public health crisis and re-energized by the opportunity to plunge back into our promising pre-pandemic projects.

Although our communities remained closed to visitors this past summer, I had a chance to travel across our region and reconnect with members face to face. I found it immensely encouraging to engage with people and to learn that they have remained interested and motivated in developing our tourism sector, despite the unfavourable conditions imposed by the pandemic. Every community took the crisis seriously as people endeavoured to stay safe and implement public-health protocols.

As an example of our continued progress, Creetopia, a truly innovative project, was able to move ahead through its critical planning phase. It did so despite the constraints and restrictions, and it is now entering its implementation stage.

The Creetopia network embraces sustainable-development practices and Cree values. The sites are designed to showcase the natural environment. Measures will be taken to reduce the impact on the environment, including limiting the removal of trees, reducing waste, and promoting recycling. The sites will also aim to be leaders in the use of renewable energy and sustainable technologies, with variations from location to location. Finally, the sites will be operated locally and managed collaboratively as part of a Creetopia network, thereby benefiting the Cree communities and organizations that become members. The goal is to have a Cree owned and managed network that provides economic, environmental, and social benefits to our communities.

With our members' continued support, COTA fully intends to help create more employment opportunities and stimulate economic growth. More than ever, we are focused on creating an innovative, vibrant, dynamic, diverse, and sustainable tourism industry where our people and our communities can thrive.

As always, thank you to our board members and staff for your commitment, diligence, and enthusiasm —brighter days are ahead.



# About COTA

## Our History

The Cree Outfitting and Tourism Association was incorporated on December 7, 2000 as a non-profit corporation under Part II of the Canadian Corporations Act. Since our incorporation we've been active in the development of the tourism industry in Eeyou Istchee. By promoting tourism, we're helping to transform our region's vast potential for economic, employment, and other growth opportunities.

### 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:

- ❖ Cree Trappers' Association;
- ❖ Cree Outfitting and Tourism Association;
- ❖ 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.



Photo credit: Annie-Claude Roberge

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.

## Marketing

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

## Financial Development

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

## Industry Development

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

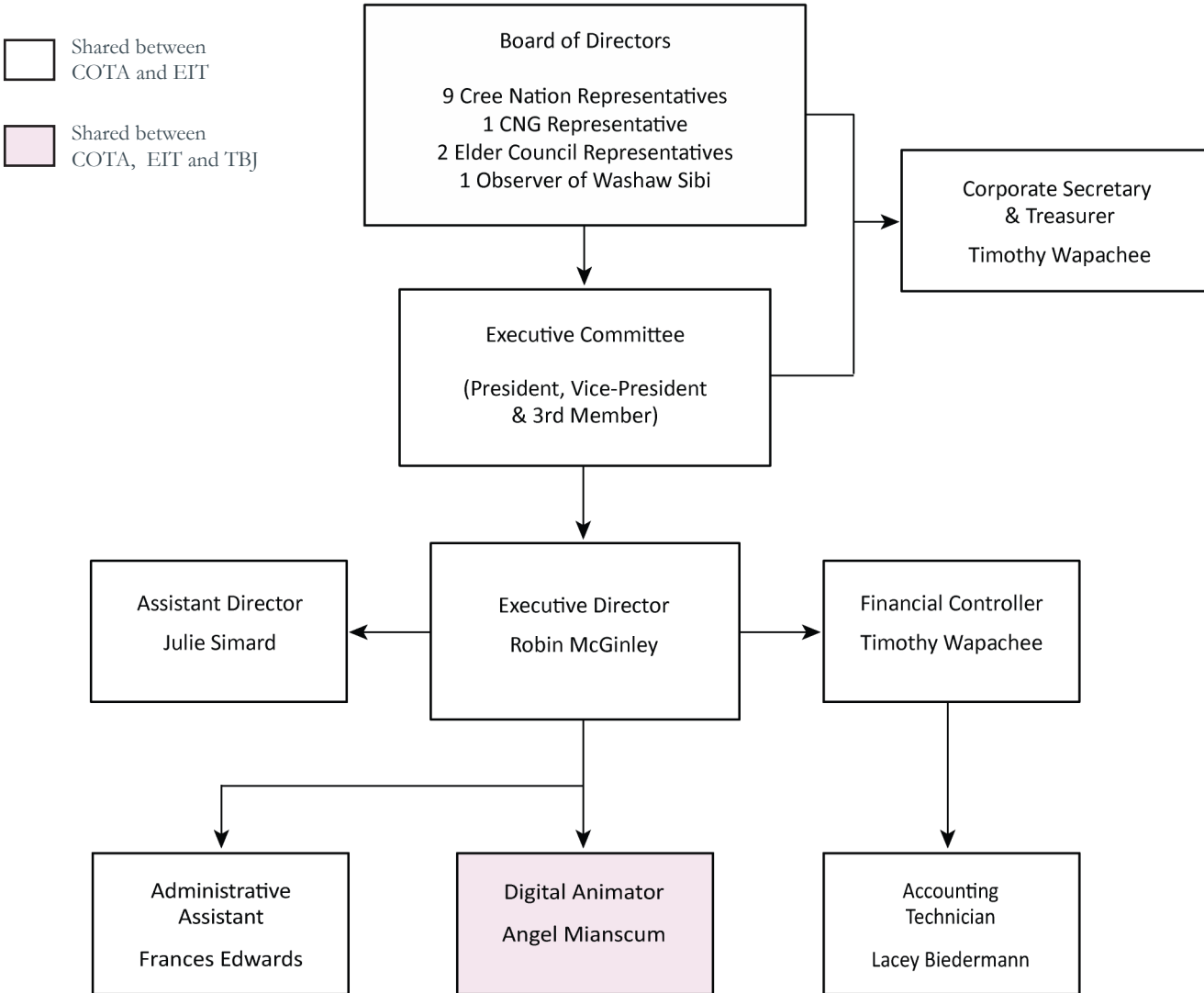
## Communications

- ❖ Ensure effective communications with Cree stake-holders 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.



# Organizational Chart

The chart below illustrates COTA's organizational structure to March 31, 2022



## COTA's Current Board of Directors are:

Titus Shecapio – President & Mistissini Representative, Jamie Moses – Vice-President & Eastmain Representative

Anderson P. Jolly (Nemaska), Isaac Masty (Whapmagoostui), Jerry Rupert (Chisasibi), Chuck Matches (Wemindji), Irene Otter (Waswanipi), Ron Simard (Oujé-Bougoumou), Stacy Bear (Waskaganish)

Johnny Saganash and Louisa B. Saganash - Elders Representatives, Alexander Moses - Cree Nation Government Representative

# Our Year in Review

## 2021-2022 Project Summaries

### 1. Virtual Annual General Meeting

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In 2021, due to COVID-related travel restrictions, our Annual General Meeting (AGM) was held virtually. Despite the pandemic we had good participation with 46 of our members attending.

At this year's meeting, the audited financial statements and minutes from the previous AGM were submitted for review and approval in accordance with the standard protocol. COTA Executive Director, Robin McGinley presented the 2020-2021 COTA and EIT annual reports.

Additionally, a presentation and progress report on the Ecotourism in protected areas project was given by Lindsay Notzl and Robin Campbell of the Cree Nation Government and Marie-Pierre McDonald from BC2.

With the support of our members, once again this year, a request was submitted to Corporations Canada to extend the deadline for our AGM from September 30th to November 30th. Having the option to hold the AGM and Tourism Conference in the fall will facilitate attendance since members are no longer as busy with their summer tourism-related obligations.

Our next AGM and Tourism Conference is scheduled to take place in Mistissini September 6-8, 2022.

### 2. Sharing the Talent of Eeyou Istchee

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In autumn 2020, the Government of Canada announced additional COVID support measures for the live arts and music sectors. As a funding recipient of the Canada Arts Presentation Fund, COTA was eligible for this new initiative, and we are pleased to announce that the application for our project titled "Sharing the Talent of Eeyou Istchee" was selected and approved for funding.

Working in partnership with the Cree Native Arts and Crafts Association (CNACA), the goal of this project is to promote Cree artists and performers by creating a series of dynamic and inspiring video recordings showcasing their talents. The videos



Photo credit: Annie-Claude Roberge

were recorded in a variety of locations and venues throughout Eeyou Istchee. Each venue and location were carefully selected to showcase the beauty and culture of the region, which, in turn, will boost its appeal as a tourism destination

Examples of these videos include:

- ❖ Charles Hester, who performed on the bow of the Wiinipaakw Chiiman;
- ❖ Jossée Bernier, who performed a song she wrote herself on the shores of Opemiska Lake; and
- ❖ storytelling by Elders Eddie Pash and Allan Saganash.

This initiative will provide content for the virtual Cree Heritage Festival in 2022 and will help promote the first in-person event set to take place in Oujé-Bougoumou in the summer of 2023.

We would like to thank Canadian Heritage for funding this project that is sure to be of critical importance in promoting tourism in Eeyou Istchee.

### 3. Cree Heritage Festival

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The Cree Heritage Festival —recently rebranded as the Cree Knowledge Festival— is an event that provides visitors with authentic Cree heritage experiences and contributes to tourism growth. The Festival will be an engaging multi-disciplinary event that brings Cree and visitors together to share, learn, and have fun. It features a variety of workshops for visitors to learn about handicraft, local cuisine, wildlife conservation, and harvesting practices as well as opportunities to take part in traditional activities, such as, storytelling, and games.

In March 2022, in partnership with CNACA and the Cree Trapper's Association (CTA), and a professional events coach, we completed Phase 1 of the project which was to develop a 3-year business plan for this event. It includes a marketing strategy, a detailed budget, a roster of Cree artisans and performers as well as logistical considerations for applying for financial assistance from regional, provincial, and national funders.

Our plan was to launch the Festival in August 2022. With COVID-related restrictions still in place through the spring of 2022, however, we were unable to access the funding needed to coordinate and organize an event of this scale. Alternatively, we will be hosting a scaled-back virtual event in 2022 that will include musical performances and storytelling. The event will be live-streamed with the support of a production company specializing in deploying live-event platforms and organizing virtual events.

The first in-person Cree Knowledge Festival is planned for the summer of 2023 in Oujé-Bougoumou. It will be a hybrid event as some features will be available online.

Funding for this project was generously provided by Canadian Heritage and the Cree Nation Government.



### 4. Using Expert Advice to Organize the Virtual Cree Knowledge Festival

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To ensure that the virtual Cree Knowledge Festival runs smoothly, we have called on the expertise of SWAT Factory, an e-commerce marketing firm. Their mandate is to assess our needs and expectations, gauge our local capacities, provide technical support, and assist with the selection of an appropriate production company and virtual event platform.

We would like to thank Tourisme Autochtone Québec for funding this aspect of the initiative.



Photo credit: Annie-Claude Roberge



Photo credit: Annie-Claude Roberge



## 5. Developing the Creetopia Network

In 2020, COTA and Huttopia concluded Phase 1 of the Creetopia project, which included the following objectives:

- ❖ Develop an accommodations prototype (the Creetopia tent).
- ❖ Establish the basis for a site-development strategy for the region as a whole.
- ❖ Provide an overview of the design and implementation plan for the first three sites.

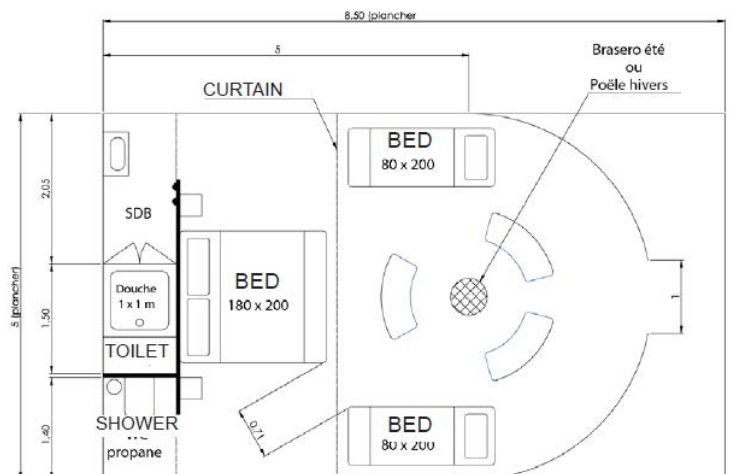
Phase 2 of the Creetopia project, which calls for the development, implementation, and marketing of the camps, is now underway with a target completion date of September 1, 2023. Phase 2 is being carried out in accordance with the recommendations outlined in the final Creetopia project report. The main objectives of Phase 2 are to:

- ❖ Support the construction of the first Creetopia basecamp located at Kilometre 48 of the Waskaganish Access Road as well as train construction professionals from the other Cree communities to provide the expertise needed to build Creetopia camps in their home communities.
- ❖ Develop the governance model, business model, and budget to optimize the operations of the Creetopia network and ensure the long-term success and sustainability of the project.
- ❖ Finalize site plans and provide support for the implementation of the Creetopia network.
- ❖ Create operational plans and develop a roster of activities for clients for the five sites.
- ❖ Provide training for camp employees and, where necessary, external suppliers.
- ❖ Continue the collaboration between Huttopia and Creetopia (COTA) for marketing, promotion, and sales.

Phase 2 of this project is being carried out in partnership with Wiinipaakw Tours Solidarity Cooperative, Cree Nation of Mistissini, Nibiischii Corporation, Cree Nation of Waswanipi, and Oujé-Bougoumou Cree Nation.

Funding was provided by the Regional Tourism Partnership Agreement.

Each Creetopia site has the potential to provide jobs for five or six people, including a camp manager, assistant camp manager, maintenance worker, cook, housekeeper and server. There will also be cultural programming that may be delivered by in-house staff or external suppliers. Finally, the Creetopia network will likely employ one or two people to handle administrative functions. EIBJ Travel will oversee sales as well as most marketing activities, the latter in conjunction with EIT.



Bog Labrador tea, black spruce, and a variety of blueberries represent the selected species with the best picking potential for tourism and commercial activities in and around the communities of Wemindji and Chisasibi. In addition, white matsutake, although not as plentiful, remains a species of interest for tourism and commercial picking considering its market value and popularity among tourists. Additional NTFP species may include, yellowfoot chanterelle, depressed hedgehog, American green alder and scaly-tooth mushroom.

## 6. Sustainable Non-Timber Forest Products to Enhance the Quality of the Visitor Experiences – Phase 2

Non-timber forest products (NTFPs) refer to products other than timber that are naturally produced in forests and can be harvested for human use without cutting down trees. Berries, mushrooms, tree bark, medicinal plants, and Labrador tea are just a few examples of the NTFPs found in Eeyou Istchee. As part of its mandate, FaunENord was given the contract to coordinate the project and work with the communities to conduct an inventory of non-timber forest products found in and around the participating communities.

Based on our findings, we will evaluate how to use NTFPs to expand our region's tourism offerings and enhance visitor experiences in a variety of ways. As a starting point, we will encourage local restaurants to create menus that include meals prepared with ingredients sourced from sustainably harvested NTFPs, including mushrooms, berries, and tree bark. In addition, we will offer training to Cree tourism officers and local tourism guides on NTFPs found in their community to allow them to create visitor experiences that encompass forest exploration and learning about NTFPs in the boreal forest.

In 2020, Phase 1 of a pilot project was launched to identify NTFPs in Mistissini and Waswanipi and assess their availability. This year, for Phase 2 of the pilot project, we visited the coastal communities of Wemindji and Chisasibi.

Phase 2 of the project was designed to enable us to:

- ❖ Determine the picking potential of ten NTFP species.
- ❖ Select seven highlight NTFP species for each community.
- ❖ Validate the picking potential for each highlight NTFP species.

The tallymen managing traplines within the study areas around Wemindji and Chisasibi were invited to attend a presentation about the context and the goals of the project. The presentation was followed by an open discussion during which participants were encouraged to ask questions and provide feedback.

To build on the results of this pilot project and achieve our main objectives, COTA will undertake inland and coastal NTFP field validation in the other four Cree communities from 2022 to 2024.

We would like to thank Indigenous Services Canada (ISC) for funding this important initiative.



Photo credit: Annie-Claude Roberge



Photo credit: Annie-Claude Roberge



## 7. Ecotourism in Protected Areas

Sustainable tourism can take many forms, including protecting certain areas from industrial development and reserving their use for ecotourism activities. Promoting ecotourism in protected areas of Eeyou Istchee can be key to developing a sustainable green economy while preserving biodiversity.

### The consultation process

With plans to develop ecotourism in protected areas currently underway in Eeyou Istchee, consultations with community members, tallymen, and tourism officers are critical to the project's success. In 2021, consultations were held in the communities of Wemindji, Waskaganish, and Chisasibi. This year, despite pandemic-related challenges, project representatives continued to make progress; as a result, the following was accomplished:

- ❖ The study and the results of the initial consultations held in 2021 were presented to the Wemindji, Waskaganish and Chisasibi Councils.
- ❖ An initial meeting was held with the land environment administrator of Eastmain.
- ❖ An initial meeting was held with the Land Environment Administrator of Waswanipi, at which three Tallymen were present.
- ❖ A presentation about the project was made to the Mistissini Council.
- ❖ Coordination meetings took place with the project team from CNG and COTA.
- ❖ A presentation about the study and current results was made at COTA's AGM.

### Challenges encountered from March 2021 to March 2022

As expected, the pandemic made conducting consultations with community members and staff a challenge; as a result, meetings were held virtually. Since public-health restrictions made it impossible to travel to the various communities, it also became a challenge to draft the ecotourism assessment – since we did so without optimal community engagement and without the ability to examine the physical context directly. Yet another challenge was the limited access to GIS data of the territory, which includes a great deal of sensitive information.

### Acceptance of proposed protected areas

The Government of Québec accepted the proposed protected areas in December, but with boundary changes that affect initial limitations. Some consultations had already been conducted previously; as a result, the project may eventually require more in the way of consultations.

This project is made possible thanks to the generous funding support of the Cree Nation Government.

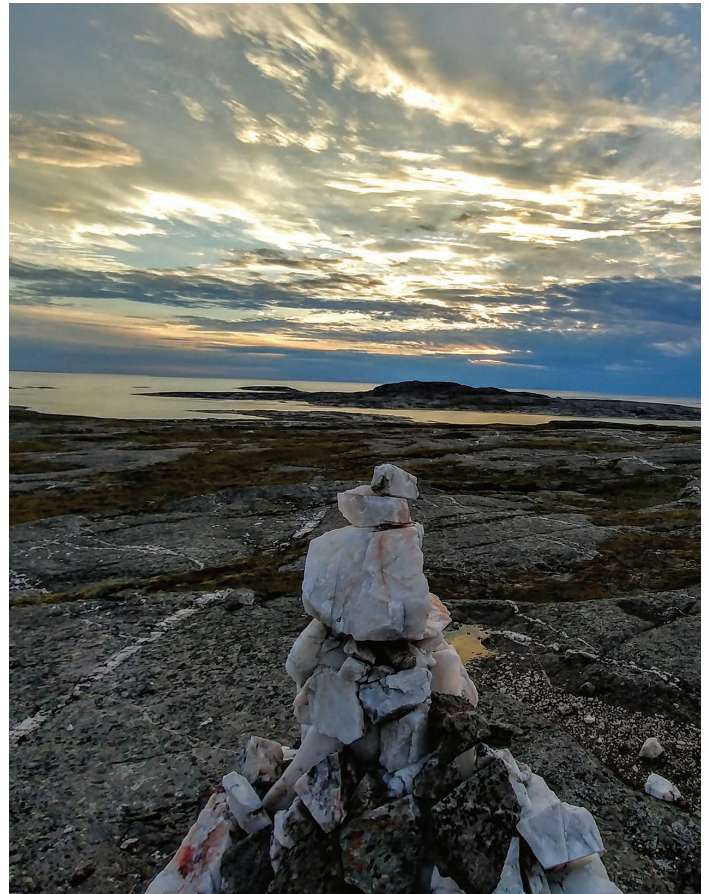


Photo credit: Annie-Claude Roberge

Initiatives to develop ecotourism in protected areas are in keeping with Cree values and rights. As a result, we can continue to practice traditional activities such as hunting, fishing, and trapping because our right to do so prevails over other land-use laws that may be in effect in protected areas.





Photo credit: Annie-Claude Roberge



## 8. Visitor Experiences

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This training program, delivered by trainer Diane Attendu and offered in partnership with CNACA, is designed to enable Cree artists and craftspeople to create and deliver “visitor experience” workshops. In 2021, Cree artisans took part in an online training program consisting of four training modules designed to teach them how to create active hands-on experiential workshops. The final module included an on-site visit to practice and improve the workshop with each individual artist.

This year, as an accompaniment to the training modules, we have developed a step-by-step guide—entitled *Planning and Developing an Art-based Tourism Experience*—to enable other artists and artisans to create their own visitor-experience workshops. From choosing a target market to planning and structuring the experience to preparing a script for future workshops, the guide accompanies the artist through an eleven-step process. This valuable resource is designed to help artists and artisans develop the tools and techniques needed to create a workshop that provides visitors with a personalized and unforgettable experience.

*Planning and Developing an Art-based Tourism Experience* emphasizes the importance of weaving a personal story about one’s art or craft into the workshop as well as the importance of providing clear and detailed “how-to” descriptions of craft-making to ensure that participants never feel lost or overwhelmed. The guide is chock-full of tips on conducting a workshop that is both fun and instructive for visitors. Thanks to this resource, artists and artisans can build a consistent and memorable brand for their practice.

We would like to thank Cree Nation Government for funding this important project.

## 9. Pre-Recorded Visitor Experiences: videos to promote Cree craft experiences for tourists

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As part of our mandate to promote Cree culture and traditions through tourism and tourism-related activities, COTA was pleased to have an opportunity to work with three Cree artisans to develop pre-recorded workshops and crafting kits.

Visitors to Eeyou Istchee can purchase the crafting kits at participating hotels and via the region’s travel agency. Each kit contains a link to an online step-by-step how-to video narrated by the artist along with the materials needed to create the handicraft featured in the video.

The artists who took part in this project were:

- ❖ Deborah Ratt of Waswanipi, who crafted a beaded bracelet using a traditional pattern known as “our grandmothers.”
- ❖ Nellie Wapachee Gray of Mistissini, who made a beaded moose-hide key chain.
- ❖ Ella Neeposh of Waswanipi, who sewed a traditional spmitsoon (which, non-Cree readers of this report may be interested to learn, is a cloth on which meals may be served when camping in the bush – it is placed over the spruce bows on the floor of the tent).

The workshops and crafting kits will be available soon for purchase online and at select locations in Eeyou Istchee.

COTA was pleased to provide the funding for this project.



Photo credit: Annie-Claude Roberge



Photo credit: Annie-Claude Roberge

UNESCO Global Geoparks are managed through a comprehensive protection, education, and sustainable development concept involving local communities. These settings include sites of geological, archaeological, environmental, wildlife, historical, folkloric, and cultural interest. UNESCO Global Geoparks can also help raise awareness and understanding of key issues facing society, such as using available resources sustainably, mitigating the effects of climate change, and reducing the risk of natural disasters.

## 10. Geopark

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In 2021, working in partnership with TBJ, a feasibility study was launched to assess the potential for creating a UNESCO Global Geopark in Eeyou Istchee Baie-James. Geoparks are established to protect and make use of geological heritage in a sustainable way, thereby promoting the economic well-being of the people who live close to them. Geoparks offer countless opportunities for exploring, learning about, showcasing, and preserving unique natural heritage. Developing a Geopark in EIBJ supports high-quality, sustainable tourism that reflects Cree values and enhances residents' economic well-being.

The location of the Geopark will be selected for its geological significance and will include a central pavilion, reception centre and at least twenty locations in close proximity that showcase our geomorphological history and features. We are currently looking at several possible locations as well as examining ways to enhance visitors' experience through multimedia presentations, immersive interactive displays, and virtual reality.

### Why is this an opportunity for us?

The Geopark would be the common thread for the global tourism strategy as it:

- ❖ Facilitates tourism mobility in the region.
- ❖ Positions EIBJ favourably on international markets.
- ❖ Focuses our position as a destination with outstanding natural settings and attractions, including in the field of earth sciences and research.

Due to COVID-19-related restrictions, the feasibility study was not completed. Accordingly, the project has been extended to November 1, 2022.

## 11. Économusée– Heritage Space in Mistissini on moose-hide tanning

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Eeyou Istchee's first-ever Économusée – Heritage space will be located in Mistissini and it will focus on the traditional techniques of moose-hide tanning. The goal is to provide a welcoming setting for Cree artisans to share their craft with visitors from Québec and elsewhere.

We have completed the architectural plans for the future Économusée building and are in the process of selecting a suitable site location. In March 2022, the business plan, including budgets –a critical component without which we cannot successfully achieve this project– was completed.

Despite setbacks caused by the COVID-19 pandemic of the past two years, project representatives had an opportunity to meet with the Mistissini Council and the local Cultural Coordinator to discuss the project. Économusée representatives also took part in a traditional gathering where they had a chance to talk with community elders and listen to their thoughts and ideas about the Économusée. We are pleased to report that their impressions and comments were positive and that the project enjoys strong support.

Unfortunately, due to limits on group gatherings, we had to cancel a planned public consultation process, which was to take place in Mistissini. The one-day event was designed to provide all community members with an in-depth understanding of the purpose and function of the Économusée and would have included virtual walk-through, videos and other visuals, information kiosks, and the proposed layout and floor plan.

Funding for this initiative was provided by Ministère des affaires municipales et de l'habitation (MAMH) – Programme Fond d'appui au rayonnement des régions (FARR).

## 12. Human Resources Restructuring

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To ensure that COTA continues to operate efficiently and offers team members a positive and rewarding work environment we have initiated an internal review of our human resources management strategies. To help us effectively complete the review, we have engaged an independent consulting firm to assist our Executive Director and Executive Committee with the following tasks:

- ❖ Review and update all job descriptions.
- ❖ Review salary scales to ensure they align with the current labour market and remain competitive.
- ❖ Facilitate the management of all team members (those who work at the office and those who work remotely).
- ❖ Update the current performance management program to create SMART objectives and allow for follow-up and coaching when required.
- ❖ Increase motivation and a sense of well-being and belonging for team members.
- ❖ Develop strategies to acknowledge and reward good performance and assist those who require support.

Deliverables will include:

- ❖ An updated organizational structure.
- ❖ Revised job descriptions.
- ❖ Clear and concise workplans for all team members.
- ❖ Salary scales that are in-line with current responsibilities and competitive with salaries offered by other tourism associations and Cree entities.
- ❖ Tools and protocols to manage remote workers.
- ❖ Innovative ideas to recognize excellence and motivation.
- ❖ Performance reviews that are in-line with the job descriptions and workplans.

COTA was pleased to provide the funding for this initiative.

## 13. Coast Guard

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The purpose of this project is to build capacity on marine awareness, determine the status of the actual marine safety shelter location, and evaluate the equipment needs in order to improve communication and marine safety within the Eeyou Marine Region. To achieve this, COTA has secured funding through the Coast Guard's Community Participation and Co-Development Contribution Program. As part of the Program, COTA will serve as a liaison between Coast Guard representatives and the coastal communities.

The project, which began in January 2022 and will end on March 31, 2023, includes the following activities:

- ❖ Inventory and assessment of safety locations for emergency shelters on James Bay Islands and the purchase of required safety equipment.
- ❖ Purchase and installation of a marine communications system in Wemindji and Eastmain.
- ❖ Assessment of needs for navigation aids in Waskaganish and Wemindji and the purchase of required equipment.
- ❖ Small Vessel Operator Proficiency (SVOP) training.
- ❖ Advanced Marine First-Aid Training.
- ❖ On-water training (which is covered in greater detail elsewhere in this annual report).

Funding for this initiative is provided by the Canadian Coast Guard.

The Advanced Marine First-Aid Training course offered by Institut maritime du Québec covers general first aid and CPR techniques. It is intended for people who require high-level training to work in and respond to emergency situations in marine environments. The course is designed for individuals who wish to obtain a masters or first deck officer's certificate or visa as well as persons who are responsible for providing first aid on board a vessel engaged in a near-shore (Class 1) voyage or an unrestricted voyage.



## 14. Snowmobile ATV Manager

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With the establishment of EIT in 2007, we began working collaboratively with TBJ. Working together, we are well positioned to undertake projects that benefit tourism development throughout the region and therefore increase tourism revenue. To this effect the position of Project Manager, Snowmobile and Quad (PMSQ) was created.

An important mandate of the PMSQ is to support the development of the Innovative Snowmobile Circuit which, in part, prioritizes the creation of permanent snowmobile trails in Eeyou Istchee and examines the viability of developing an electric snowmobile package.

The Project Manager must:

- ❖ Ensure the sustainability of the region's snowmobile trails.
- ❖ Relocate trails that use forestry roads.
- ❖ Collect data on the off-road vehicle industry.
- ❖ Provide developers with support to structure the region's offer of off-road vehicle activities.

To meet the objectives above, the Project Manager will work with regional stakeholders to:

- ❖ Relocate the Chibougamau-Mistissini snowmobile trail along Route 167 North.
- ❖ Relocate snowmobile trail T93 connecting Chapais and Desmaraisville to provide access to the community of Waswanipi.
- ❖ Upgrade current trails.
- ❖ Develop new segments to offer snowmobile experiences that contribute to the economic well-being of all communities in the region of Eeyou Istchee Baie-James.
- ❖ Upgrade Oujé-Bougoumou's snowmobile trails.
- ❖ Develop a regional snowmobile trail segment that connects the communities of Mistissini and Oujé-Bougoumou.

Unfortunately, because of travel restrictions and community closures due to the COVID-19 pandemic, the project manager was unable to substantially move the project forward. As a result, funding for this position has been extended to March 31, 2023.

This position is being funded by the Regional Tourism Partnership Agreement of Tourisme Baie-James (EPRT)



# Our Year in Review

## 2021-2022 Training Initiatives

### 1. UQAT Microprogram in Indigenous Tourism Management

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Beginning in autumn 2020, ten individuals had the opportunity to participate in a training program offered by Université du Québec en Abitibi-Témiscamingue (UQAT), namely, the Indigenous Tourism Management microprogram. This 15-credit undergraduate-level program is designed to meet the training needs of entrepreneurs and managers in this tourism sector.

The UQAT microprogram provides tourism entrepreneurs and managers with a practical and comprehensive approach for operating a business in their industry. Since it focuses on issues specific to Indigenous tourism, the program is tailored to the training needs of Cree students. This targeted approach motivates and inspires students enabling them to develop and hone valuable business-management skill sets.

Due to COVID-19-related restrictions, the training was available online in a virtual classroom setting. During the past winter session, students completed the following two classes:

- ❖ Starting a tourism business and
- ❖ Accounting

Graduates receive an official attestation issued by Ministère de l'Éducation et de l'Enseignement supérieur du Québec.

We would like to thank Apatisiwin Skills Development for generously supporting this training program as well as Services Québec for providing a salary subsidy.

### 2. Coaching Digital Animator Year 3

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In the fall of 2021, Angel Mianscum who has been working as our digital animator since 2014, enrolled in the “Understanding Business and Society” course offered by Bishop’s University. By completing the training, Angel will earn a Certificate in Business Administration.

Funding for the coaching was generously provided by Apatisiwin Skills Development and Oujé-Bougoumou Cree Nation.

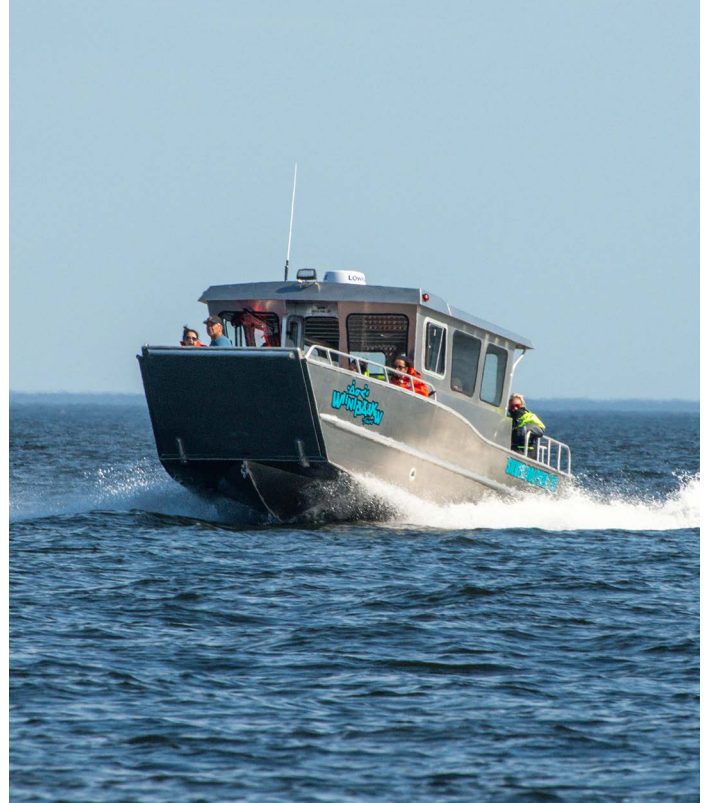


Photo credit: Annie-Claude Roberge

### 3. On-Water Training

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The On-Water Training program was designed to provide marine captains with an opportunity to further their coastal and inland navigation skills. The program provides a half-day of theoretical instruction and two and a half days of practical “on-water” training. Topics included:

- ❖ Review of skills learned in the Small Vessel Operations Proficiency training program.
- ❖ Advanced positioning techniques.
- ❖ Use of chart plotters, radar, depth sounders, and other electronic instruments.
- ❖ Hazard-avoidance techniques using electronic devices.
- ❖ Collision-avoidance techniques using radar and global positioning systems.
- ❖ Working with tides, including knowledge of clearances, depth, and the effects of currents.
- ❖ Piloting with winds and currents.

As a bonus, the training provided captains with an opportunity to learn to operate the most recently acquired vessels. To date, a total of fourteen marine captains have successfully completed the training.

We would like to thank Apatisiwin Skills Development for generously supporting this training program.

## 5. Hospitality Awareness for Development Corporation

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The purpose of this training program is to offer customized and streamlined online courses for the Board members of the various Cree Corporations that own and/or operate hospitality businesses in their respective communities. The training provides participants with the practical information they need to operate a successful and profitable business as well as gain insight into the day-to-day challenges inherent to the hospitality industry.

As a result, board members acquire the tools and know-how required to create a supportive, positive, and more efficient work environment for their employees. When your employees feel respected and appreciated, your company enjoys the fruits of higher productivity, lower turnover, and better customer service.

The primary objectives of this training program are to:

- ❖ Provide high-quality training to educate participants on the unique characteristics of the hospitality industry.
- ❖ Help participants understand the importance of their employees' need to acquire professional skills in the field, which, in turn, boosts business performance.
- ❖ Endow participants with tools and insights to support employees, thereby helping them reach their full potential and achieve success in their respective positions.
- ❖ Ensure participants understand that they play a critical role in the continued growth of Eeyou Istchee's tourism and hospitality industry

Some of the topics that are addressed include:

- ❖ Human resources challenges: how to keep hospitality-industry employees motivated, how to reduce turnover.
- ❖ Pricing strategies and profit optimization.
- ❖ Budgeting principles specific to hotels and restaurants.
- ❖ Technologies and trends in the hospitality industry.
- ❖ Customer experience versus visitors needs.

Each training session, delivered via a Zoom, is an hour in length and includes an intensive 30-minute training session followed by an open discussion and question period facilitated by the instructor.

The training which takes place from September 1, 2021 to September 30, 2022 is made possible thanks to funding from Apatisiwin Skills Development.

The Hospitality for Creetopia Basecamp training has proven highly successful with participants showing marked improvement in their:

- Hospitality-related vocabulary
- Knowledge of the day-to-day operations and importance of high-quality customer service
- Understanding of positioning Creetopia as a high-end, resort-like facility
- Personal development and skill sets, such as increased confidence in professional settings and situations

## 4. Hospitality for Creetopia Basecamp

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The first Creetopia basecamp, which is located at km 48 of the Waskaganish access road, is scheduled to open in July 2022. To ensure the successful launch of what will be the first in a network of such camps, a hospitality training program was designed specifically in support of this initiative.

The training, provided by Houle Conseils, will ensure that Creetopia staff have the requisite knowledge and skills to meet the following objectives:

- ❖ Provide the best possible visitor experience.
- ❖ Develop a dynamic Human Resource Management plan.
- ❖ Optimize profitability.

The training program covers these key topics:

- ❖ Introduction to the Hospitality Business.
- ❖ Customer Service in the Hospitality Industry.
- ❖ Front Office Operations.
- ❖ Housekeeping Operations & COVID-19 Safety Measures.
- ❖ Food Service Operations.
- ❖ Maintenance & Security (hospitality-related) Operations.
- ❖ Managing a Hospitality Business.

The training, which to date has been delivered online, began in January 2022. If possible, the final component, "Managing a Hospitality Business," scheduled to take place at the end of June, will be offered in person at the site of the Creetopia basecamp.

Funding was provided in part by Apatisiwin Skills Development.





Photo credit: Annie-Claude Roberge



**Cree Outfitting and Tourism  
Association  
Financial Statements  
March 31, 2022**

Independent Auditor's Report	2 - 4
Financial Statements	
Operations	5
Changes in Net Assets	6
Cash Flows	7
Financial Position	8
Notes to Financial Statements	9 - 15
Schedule	16
Supplementary Information	17 - 21



## Independent Auditor's Report

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

T 819-825-6226

To the Directors of  
Cree Outfitting and Tourism Association

### 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, 2022, 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 supplementary information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2022, 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 opinion

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 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.

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*Raymond Chobot Grant Thornton LLP*

Val-d'Or  
July 28, 2022

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<sup>1</sup> CPA auditor, public accountancy permit no. A116128



## Cree Outfitting and Tourism Association Operations

Year ended March 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>Revenues (Schedule A)</b>	<u>1,635,684</u>	<u>1,504,739</u>
<b>Expenses</b>		
Salaries and employee benefits	354,992	301,416
Professional fees	69,132	49,636
Rental expenses	61,774	53,831
Contributions to Wiinipaakw Tours, Solidarity Cooperative		10,749
Maintenance and repairs	15,103	9,556
Utilities and fees	14,508	8,371
Memberships and subscriptions	11,369	13,742
Travel	11,012	7,313
Gifts and donations	10,856	6,501
Vehicles expenses	10,255	9,750
Supplies and office expenses	10,196	6,796
Insurance	9,674	5,833
Telecommunications	8,785	12,210
Sponsorship	8,250	
Annual report	8,011	7,729
Board meeting expenses	3,736	3,227
Advertising	2,037	2,829
Social events	765	1,592
Meeting expenses	280	1,619
Bank charges	2,381	3,029
Contributions to Eeyou Istchee Baie-James Travel		343,441
Contributions to Eeyou Istchee Tourism projects		38,750
Gain on disposal of tangible capital assets		(7,549)
Loss on disposal of investment		150,000
Amortization of tangible capital assets	15,716	19,114
	<u>628,832</u>	1,059,485
Project expenses	<u>512,890</u>	469,707
	<u>1,141,722</u>	1,529,192
<b>Excess (deficiency) of revenues over expenses</b>	<u>493,962</u>	(24,453)

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

## Cree Outfitting and Tourism Association Changes in Net Assets

Year ended March 31, 2022

	<u>2022</u>		<u>2021</u>
	<u>Unappropriated</u>	<u>Appropriated capital assets</u>	<u>Total</u>
	\$	\$	\$
Balance, beginning of year	1,255,752	800,000	2,055,752
Net earnings	493,962		493,962
Balance, end of year	1,749,714	800,000	2,549,714

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

## Cree Outfitting and Tourism Association Cash Flows

Year ended March 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	493,962	(24,453)
Non-cash items		
Amortization of tangible capital assets	15,716	19,114
Gain on disposal of tangible capital assets		(7,549)
Loss on disposal of investment		150,000
	<u>509,678</u>	<u>137,112</u>
Changes in working capital items and deferred contributions	<u>202,581</u>	<u>(63,179)</u>
Cash flows from operating activities	<u>712,259</u>	<u>73,933</u>
<b>INVESTING ACTIVITIES</b>		
Receipt of term deposit		401,586
Net change in advance to an organization	(6,328)	
Net change in advances to Eeyou Istchee Tourism		669,905
Disposal of tangible capital assets		13,613
Acquisition of tangible capital assets	<u>(15,399)</u>	<u>(9,577)</u>
Cash flows from (used in) investing activities	<u>(21,727)</u>	<u>1,075,527</u>
<b>FINANCING ACTIVITIES</b>		
Net change in due to Eeyou Istchee Tourism and cash flows from (used in) financing activities	<u>(23,764)</u>	<u>49,219</u>
<b>Net increase in cash</b>	<b>666,768</b>	<b>1,198,679</b>
Cash, beginning of year	<u>1,447,538</u>	<u>248,859</u>
Cash, end of year	<u>2,114,306</u>	<u>1,447,538</u>

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



# Cree Outfitting and Tourism Association

## Financial Position

March 31, 2022

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>ASSETS</b>		
Current		
Cash	2,114,306	1,447,538
Trade and other receivables (Note 3)	478,810	418,001
Contributions and partnerships receivable (Note 4)	328,646	367,483
Prepaid expenses	13,089	13,133
	<u>2,934,851</u>	<u>2,246,155</u>
Long-term		
Tangible capital assets (Note 5)	52,028	52,345
	<u>2,986,879</u>	<u>2,298,500</u>
<b>LIABILITIES</b>		
Current		
Trade payables and other operating liabilities (Note 7)	285,889	160,110
Long-term		
Deferred contributions (Note 8)	145,821	33,419
Due to Eeyou Istchee Tourism, without interest or repayment terms	25,455	49,219
	<u>457,165</u>	<u>242,748</u>
<b>NET ASSETS</b>		
Unappropriated	1,729,714	1,255,752
Appropriated capital assets	800,000	800,000
	<u>2,529,714</u>	<u>2,055,752</u>
	<u>2,986,879</u>	<u>2,298,500</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, 2022

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### **1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANISATION**

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

### **2 - 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.

#### **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.

#### **Revenue recognition**

##### *Contributions*

The Organization follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are reported as direct increases in net assets.

##### *Partnerships*

Partnerships are recognized as 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.

#### **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, which, in the case of financial assets or financial liabilities that will be measured subsequently at amortized cost, is increased or decreased by the amount of the related financing fees and transaction costs. The Company's financial assets and liabilities from related party transactions are measured at cost.

Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value and those relating to financial assets and liabilities from related party transactions are recognized in earnings in the year they are incurred.

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2022

### 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

#### *Subsequent measurement*

At each reporting date, the Organization measures its financial assets and liabilities from transactions not concluded with related parties at amortized cost (including any impairment in the case of financial assets), whereas those from related party transactions are measured using the cost method (including any impairment in the case of financial assets).

With respect to financial assets measured at amortized cost or using the cost method, 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 earnings. The reversal of a previously recognized impairment loss on a financial asset measured at amortized cost or using the cost method is recognized in earnings in the year the reversal occurs.

#### **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 plus all costs directly attributable to the acquisition of the tangible capital assets, or at a nominal value if fair value cannot be reasonably determined.

#### *Amortization*

Tangible capital assets are amortized over their estimated useful lives according to the following methods, annual rates and period:

	<u>Methods</u>	<u>Rates and period</u>
Office equipment	Diminishing balance	20%
Vehicles	Diminishing balance	30%
Computer equipment	Straight-line	3-year

#### *Write-down*

When conditions indicate that a tangible capital asset is impaired, the net carrying amount of the tangible capital asset is written down to the tangible capital asset's fair value or replacement cost. The write-down is accounted for the statement of operations and cannot be reversed.



## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2022

### 2 - SUMMARY OF ACCOUNTING POLICIES (Continued)

#### Pension plan

The Plan, which is a multi-employer defined benefit plan, is accounted for in accordance with the recommendations on defined contribution plans since the Organization has insufficient information to apply defined benefits plan accounting. The pension expense is equal to the amount of contribution paid by the employer during the period.

### 3 - TRADE AND OTHER RECEIVABLES

	<u>2022</u>	<u>2021</u>
	\$	\$
Trade accounts receivable	32,566	8,952
Advance to an organization, without interest	20,000	
Trade accounts receivable from an organization under common control		329,576
Sales taxes receivable	<u>109,284</u>	<u>78,417</u>
	161,850	416,945
Allowance for doubtful accounts	<u>(1,056)</u>	<u>(1,056)</u>
	<u>162,906</u>	<u>418,001</u>

### 4 - CONTRIBUTIONS AND PARTNERSHIPS RECEIVABLE

	<u>2022</u>	<u>2021</u>
	\$	\$
Québec Government		
Ministère de l'Économie et de l'Innovation		52,143
Ministère des Affaires Municipales et de l'Habitation	<u>21,956</u>	<u>19,455</u>
	21,956	71,598
Indigenous Services Canada	133,537	104,787
Nature Conservancy of Canada		5,500
Cree Nation Government	13,878	445
Tourisme Baie-James		13,940
Apatisiwin Skills Development	23,144	7,462
Partnerships	114,710	163,751
Others	<u>21,421</u>	
	<u>328,646</u>	<u>367,483</u>

### 5 - TANGIBLE CAPITAL ASSETS

	<u>2022</u>			<u>2021</u>
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Office equipment	121,472	110,185	11,287	11,885
Vehicles	130,360	110,326	20,034	28,620
Computer equipment	<u>182,947</u>	<u>162,240</u>	<u>20,707</u>	<u>11,840</u>
	434,779	382,751	52,028	52,345

## Cree Outfitting and Tourism Association

### Notes to Financial Statements

March 31, 2022

#### 6 - BANK LOAN AUTHORIZED

The bank loan, for an authorized amount of \$65,000, bears interest at prime plus 1.75% (4.45%) 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.

#### 7 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	<u>2022</u>	<u>2021</u>
	\$	\$
Accounts payable and accrued liabilities	189,868	87,546
Salaries and vacations payable	<u>96,021</u>	<u>72,564</u>
	<u>285,889</u>	<u>160,110</u>

Government remittances total \$6,019 as at March 31, 2022 (\$9,705 as at March 31, 2021).

#### 8 - DEFERRED CONTRIBUTIONS

The deferred revenues represent contributions to cover project expenses for the following year.

	<u>2022</u>	<u>2021</u>
	\$	\$
<b>Economusée - Mistissini</b>		
Balance, beginning of year	11,253	24,940
Recognized as revenue	<u>(11,253)</u>	<u>(13,687)</u>
Balance, end of year	-	11,253
<b>Geopark in EIBJ</b>		
Balance, beginning of year	7,967	
Received relating to the following year - Ministère des Affaires Municipales et de l'Habitation		7,967
Balance, end of year	<u>7,967</u>	<u>7,967</u>
<b>Ecotourism in Protected Areas</b>		
Balance, beginning of year	7,923	
Received relating to the following year - Cree Nation Government	29,087	7,923
Recognized as revenue	<u>(17,375)</u>	
Balance, end of year	<u>19,635</u>	<u>7,923</u>
<b>Development of Creetopia Network</b>		
Balance, beginning of year		
Received relating to the following year - Partnership	55,575	
Recognized as revenue	<u>(12,356)</u>	
Balance, end of year	<u>43,219</u>	-

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2022

### 8 - DEFERRED CONTRIBUTIONS (Continued)

#### Cree Heritage Festival

Balance, beginning of year	6,276	
Received relating to the following year - Partnership		6,276
Recognized as revenue	<u>(6,276)</u>	
Balance, end of year	-	<u>6,276</u>

#### Marine Safety and Capacity building in Eeyou Istchee

Received relating to the following year - Ministry of Fisheries, Oceans and the Canadian Coast Guard	<u>75,000</u>	
Balance, end of year	<u>75,000</u>	-
	<u>145,821</u>	<u>33,419</u>

### 9 - 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, 2021. This actuarial valuation reveals a total solvency excess of \$30,601,000 using the prescribed solvency basis as at December 31, 2021. Gains and losses as revealed by future valuations of the plan will impact on this amount.

Since there is a solvency excess, no solvency special payment is required.



## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2022

### 9 - PENSION PLAN (Continued)

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

	<u>December 31, 2021</u>	<u>December 31, 2018</u>
Asset rate of return (net of fees)	5.20%	5.20%
Salary escalation rate	5.00% on January 1, 2022 3.50% thereafter	3.50%
Indexation of retirement income	3.00% on January 1, 2023 2.20% on January 1, 2024 2.10% on January 1, 2025 2.10% on January 1, 2026 2.10% on January 1, 2027 1.80% on January 1, 2028 and after	1.80%

The expense for the Organization's pension plan for the year was \$61,467 (\$68,824 as at March 31, 2021).

### 10 - 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 and other receivables, excluding sales taxes receivable and contributions and partnerships receivable 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 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.

#### 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.

## Cree Outfitting and Tourism Association Notes to Financial Statements

March 31, 2022

### 11 - RELATED PARTY TRANSACTIONS

Transaction in the normal course of operations

	<u>2022</u>	<u>2021</u>
	\$	\$
Revenues		
Contributions from an organization under common control	<b>328,042</b>	
Expenses		
Project expenses with an organization under common control	<b>2,919</b>	38,750

These transactions were measured at the exchange amount.

### 12 - COMMITMENTS

The Organization has entered into long-term lease agreement for the rental of housing units which calls for minimum lease payments of \$16,950. 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 \$78,383. This lease expires on March 31, 2024 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 two years are \$56,141 in 2023 and \$39,192 in 2024.

## Cree Outfitting and Tourism Association Schedule

Year ended March 31, 2022

	<b>SCHEDULE A</b>	
	<u>2022</u>	<u>2021</u>
	\$	\$
<b>REVENUES</b>		
Contributions		
Cree Nation Government	474,627	482,297
Cree Nation Government - Federal New Relationship Agreement	375,660	373,791
Québec Government	44,732	71,085
Apatisiwin Skills Development	84,853	22,462
Nature Conservancy of Canada		4,784
Cree Nation Government - Board of Compensation	54,900	
Indigenous Services Canada	87,320	96,687
Tourisme Baie-James	372	7,963
Tourisme Baie-James (RTPA)	1,481	39,929
Eeyou Istchee Tourism (RTPA)	12,356	
Canadian Heritage	76,674	16,800
Capital distribution from Eenou-Eeyou Limited Partnership	375,660	373,791
Partnerships	25,043	14,524
Book sales and other revenue	22,006	626
	<u>1,635,684</u>	<u>1,504,739</u>



# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2022

	2022		2021	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS</b>				
<b>PreRecorded Experiences</b>				
Internal contribution COTA	6,706			
Professional fees		6,408		
Travel		298		
	<u>6,706</u>	<u>6,706</u>	<u>-</u>	<u>-</u>
<b>Economusée - Mistissini</b>				
Internal contribution COTA	4,537		(14,295)	
Québec Government - Ministère des Affaires Municipales et de l'Habitation	13,754		13,687	
Partnership contribution	3,604		2,750	
Supplies and office expenses		1,475		
Professional fees		19,571		1,675
Travel		849		467
	<u>21,895</u>	<u>21,895</u>	<u>2,142</u>	<u>2,142</u>
<b>Marine Captain On-Water Training</b>				
Internal contribution COTA	11,138			
Apitisiwin Skills Development	47,527			
Rental expenses		18,787		
Professional fees		35,081		
Travel		3,404		
Others		1,393		
	<u>58,665</u>	<u>58,665</u>	<u>-</u>	<u>-</u>
<b>Eeyou Istchee Baie-James Travel</b>				
Indigenous Services Canada	42,000			
Partnership expenses		42,000		
	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>-</u>
<b>Creetopia</b>				
Internal contribution COTA			23,615	
Professional fees				22,740
Translation				875
	<u>-</u>	<u>-</u>	<u>23,615</u>	<u>23,615</u>
<b>Story of Creetopia</b>				
Internal contribution COTA	10,319			
Professional fees		8,573		
Travel		1,746		
	<u>10,319</u>	<u>10,319</u>	<u>-</u>	<u>-</u>
<b>Coaching on Virtual Event</b>				
Internal contribution COTA	449			
Tourisme Autochtone Québec	6,000			
Professional fees		6,449		
	<u>6,449</u>	<u>6,449</u>	<u>-</u>	<u>-</u>

# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2022

	2022		2021	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>Annual General Meeting &amp; Tourism Conference</b>				
Internal contribution COTA	3,971		13,134	
Eeyou Istchee Tourism (AGM)	700		2,283	
Travel		340		
Advertising and promotion				619
Meeting expenses		1,020		2,798
Supplies and office expenses		661		
Professional fees		2,650		12,000
	<u>4,671</u>	<u>4,671</u>	<u>15,417</u>	<u>15,417</u>
<b>Microprogram in Aboriginal Tourism in UQAT</b>				
Internal contribution COTA			356	
Apitisiwin Skills Development	8,257		19,189	
Professional fees		8,257		13,402
Supplies and office expenses				5,018
Others				1,125
	<u>8,257</u>	<u>8,257</u>	<u>19,545</u>	<u>19,545</u>
<b>Microprogram in Aboriginal Tourism in UQAT</b>				
Internal contribution COTA	1,865			
Québec Government- MTESS	30,978			
Professional fees		30,978		
Others		1,865		
	<u>32,843</u>	<u>32,843</u>	<u>-</u>	<u>-</u>
<b>Digital Animator Coaching</b>				
Internal contribution COTA	8,498		698	
Apitisiwin Skills Development	8,727		3,273	
Partnership Contribution	8,416		690	
Professional fees		22,886		4,661
Administration fees		2,755		
	<u>25,641</u>	<u>25,641</u>	<u>4,661</u>	<u>4,661</u>
<b>Geopark in EIBJ</b>				
Internal contribution COTA			7,037	
Québec Government - Ministère des Affaires Municipales et de l'Habitation			28,154	
Professional fees				32,500
Travel				236
Administration fee				2,455
	<u>-</u>	<u>-</u>	<u>35,191</u>	<u>35,191</u>

# Cree Outfitting and Tourism Association

## Supplementary Information

Year ended March 31, 2022

	2022		2021	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>HR Restructuring</b>				
Internal contribution COTA	32,246			
Professional fees		32,246		
	<u>32,246</u>	<u>32,246</u>	-	-
<b>Sustainable Non-Timber Forest Products</b>				
Internal contribution COTA			15,089	
Indigenous Services Canada			58,570	
Professional fees				73,659
	-	-	<u>73,659</u>	<u>73,659</u>
<b>Cree Heritage Festival</b>				
Internal contribution COTA	3,820		222	
Cree Nation Government	6,275		445	
Contribution Canadian Heritage			16,800	
Partnership contribution	6,276		445	
Professional fees		13,414		15,379
Travel		2,957		
Administration fees				2,533
	<u>16,371</u>	<u>16,371</u>	<u>17,912</u>	<u>17,912</u>
<b>Ecotourism in Protected Areas</b>				
Internal contribution COTA	3,370		(40,689)	
Cree Nation Government	17,375		50,251	
Nature Conservancy of Canada			47,836	
Travel				701
Professional fees		19,165		34,427
Supplies and office expenses				15,503
Maintenance and repairs				2,200
Administrative fees		1,580		4,567
	<u>20,745</u>	<u>20,745</u>	<u>57,398</u>	<u>57,398</u>
<b>Snowmobile ATV Manager</b>				
Internal contribution COTA	(1,636)		8,132	
Tourisme Baie-James	155		5,250	
Tourisme Baie-James (RTPA)	1,481		39,929	
Travel				1,218
Rental expenses				3,504
Professional fees				39,758
Maintenance and repairs				1,156
Administrative fees				7,675
	-	-	<u>53,311</u>	<u>53,311</u>
<b>Creation Innovative Snowmobile Circuit</b>				
Internal contribution COTA	1,081		14,345	
Québec Government - Ministère de l'Économie et de l'Innovation			29,244	
Partnership contribution	1,084		13,567	
Professional fees		2,115		52,181
Administration fees		50		4,975
	<u>2,165</u>	<u>2,165</u>	<u>57,156</u>	<u>57,156</u>



# Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2022

	2022		2021	
	Revenues	Expenses	Revenues	Expenses
	\$	\$	\$	\$
<b>PROJECTS (continued)</b>				
<b>Visitor Experiences</b>				
Internal contribution COTA	4,364		997	
Cree Nation Government	31,514		19,551	
Partnership contribution	3,939		2,444	
Travel		13,140		399
Professional fees		19,737		20,301
Supplies and office expenses		2,050		2,142
Meeting expenses		4,890		
Maintenance and repairs				150
	<u>39,817</u>	<u>39,817</u>	<u>22,992</u>	<u>22,992</u>
<b>Development of Creetopia Network</b>				
Internal contribution COTA	7,254			
Partnership contribution	1,940			
Eeyou Istchee Tourism	12,356			
Professional fees		19,268		
Travel		1,038		
Administration fees		1,244		
	<u>21,550</u>	<u>21,550</u>	<u>-</u>	<u>-</u>
<b>Cree Hotel Support</b>				
Internal contribution COTA	(12,012)		12,012	
Professional fees		(12,012)		12,012
	<u>(12,012)</u>	<u>(12,012)</u>	<u>12,012</u>	<u>12,012</u>
<b>Sustainable Non-Timber Forest Products - Phase II</b>				
Internal contribution COTA	5,374		9,530	
Cree Nation Government	45,320		38,117	
Professional fees		46,833		43,322
Administration fees		3,861		4,325
	<u>50,694</u>	<u>50,694</u>	<u>47,647</u>	<u>47,647</u>
<b>Coaching - Creetopia Setup</b>				
Internal contribution COTA	(5,140)		5,280	
Cree Human Resources Department	1,875			
Professional fees		(3,265)		5,280
	<u>(3,265)</u>	<u>(3,265)</u>	<u>5,280</u>	<u>5,280</u>
<b>Blue Signs</b>				
Internal contribution COTA			21,769	
Professional fees				21,769
	<u>-</u>	<u>-</u>	<u>21,769</u>	<u>21,769</u>
<b>Basecamp Hospitality Training - Creetopia</b>				
Internal contribution COTA	6,778			
Apitisiwin Skills Development	13,032			
Professional fees		19,810		
	<u>19,810</u>	<u>19,810</u>	<u>-</u>	<u>-</u>

# Cree Outfitting and Tourism Association Supplementary Information

Year ended March 31, 2022

	2022		2021	
	Revenues \$	Expenses \$	Revenues \$	Expenses \$
<b>PROJECTS (continued)</b>				
<b>Hospitality Awareness for Corporations</b>				
Internal contribution COTA	15,666			
Apitisiwin Skills Development	5,435			
Professional fees		21,101		
	<u>21,101</u>	<u>21,101</u>	<u>-</u>	<u>-</u>
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<b>Sharing Talent Eeyou Istchee</b>				
Internal contribution COTA	9,548			
Canadian Heritage	76,674			
Rental expenses		6,756		
Professional fees		50,964		
Travel		18,439		
Administration fees		10,063		
	<u>86,222</u>	<u>86,222</u>	<u>-</u>	<u>-</u>
	<u>512,890</u>	<u>512,890</u>	<u>469,707</u>	<u>469,707</u>