

Cree Trappers' Association Annual Report **2017-2018**

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2017-2018



CELEBRATING 40 YEARS!

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CELEBRATING 40 YEARS!

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OUR MISSION

To maintain, preserve, protect and enhance the rights and interests of the Indohoshoo members and the Eeyou/Eenou traditional values and way of life in Eeyou Istchee.

OUR VISION

To ensure the Eeyou/Eenou traditional way of life is passed on in a sustainable manner.

We wish to thank and give credit to the following photographers who so generously shared pictures with us: Jacinthe Beaudoin, Sanford Diamond, Allan House, Charles House and Burt W. Moar.

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Opening remarks from Fred L. Tomatuk

President



This annual report marks the end of my first year as President of the Cree Trappers' Association (CTA). I am blessed to have three more years to build and strengthen the CTA with you. I would like to acknowledge and thank the members who have elected me at the last Annual General Assembly.

We need to highlight the importance of the Cree Trappers' Association and the founding members for their vision forty years ago, on March 10, 1978, when they negotiated the creation of the CTA. They knew that the traditional way of life would still be vigorous and vibrant in the years to come. As John Petagumskum Sr.—Cree Elder—Whapmagoostui said, "The land is, and has been for thousands of years, the economic base of my people. Left alone for another thousand years, we would still survive!"

I want to thank the past Executive Committees who brilliantly led the CTA to where it is now. They devoted themselves to improving the living status on traplines for all hunters alike. We have made so much progress, such as introducing better communications, maps, preservation programs, etc.

Many of us remember the time when we used to shake hands at the river and not hear back from our hunters for eight or nine months. These are the old days.

Forty years of existence constitute a great opportunity to recognize the partners who have funded the CTA from the beginning: the Cree Nation Government, the Federal and the Provincial Governments. We are also grateful that over the years, new ones have started supporting us, such as Niskamoon Corporation, the Board of Compensation (BOC), Health Canada, the Royal Canadian Mounted Police (RCMP), to name just a few.

The new Eeyou Ituun program will allow us to share Cree knowledge and encourage youth to pursue in the footsteps of our Elders. The collaboration between the Cree Trappers' Association, the Cégep de St-Félicien and Niskamoon Corporation and the support from the Ministère de l'Éducation et de l'Enseignement supérieur have been exemplary. The first cohort will be launched either in the spring or the fall of 2019. This represents a very important legacy of our forty years of existence.

Although the fur industry is not at its best, we continue to harvest quality furs. Hunters and trappers of Eeyou Istchee are recognized for their harvesting techniques and the pelts are sought upon in auctions by buyers from around the world. This represents a significant source of income for our members and we need to salute the work done by the Fur Institute of Canada.

Of course, this year was one of transition, with the implementation of many changes. As we know, this can

be difficult at times. A working group implemented the new organizational structure and we are pleased to welcome a new efficient, young and dedicated Executive Director in the person of Clark Shecapio. We have introduced a new financial by-law, strengthened policies and procedures, and reviewed salary scales. Much work has been accomplished and I thank all of you, staff and members alike, who have supported us.

In the year to come, we will focus our energies on unresolved issues. Amongst other things, we will work collaboratively with the Cree Nation Government, the Hunting, Fishing and Trapping Coordinating Committee (HFTCC) and Niskamoon Corporation in regard to the decline of the Leaf River caribou herd in Eeyou Istchee, and to the preservation of eelgrass in the eastern coast of James Bay and of waterfowl along the coast of James Bay and Hudson Bay. The CTA is, and will remain, a key advocate in preserving the natural wealth of our territory.

We have accomplished a lot by working together and we will keep on doing so in the many years to come. At times, we hear the outcry on the levels of harvesting that seem to diminish over time. The CTA will continue to work to ensure that Indohoshoo's rights and interests are maintained, preserved and enhanced sustainably. By adhering closely to the spirit of the initial agreement we signed forty years ago and by applying conservation principles, we will guarantee that the traditional way of life is passed on for thousands of years more.

May God bless you all!
Thank you!

The Regional CTA's Board of Directors and Executive Committee

2017 - 2018



Jimmy Sam
Chisasibi



Thomas Coon
Mistissini



Sydney Ottereyes
Waswanipi



Fred L. Tomatuk
President
Executive Committee Member



Joshua Iserhoff
Vice President
Executive Committee Member
Nemaska



Marjorie Weapenicappo
Eastmain



Bert W. Moar
Waskaganish



Elijah Sandy
Whapmagoostui



Anna Bosum
Executive Committee
Member Oujé-Bougoumou



Stanley Shashaweskum
Wemindji



Billy Katapatuk
Observer, Washaw Sibi

Our Staff

2017 - 2018



Clark Shecapio
Executive Director



Allan House
Secretary-Treasurer



Jacinthe Beaudoin
Controller



Thomas Stevens
Special Projects Coordinator



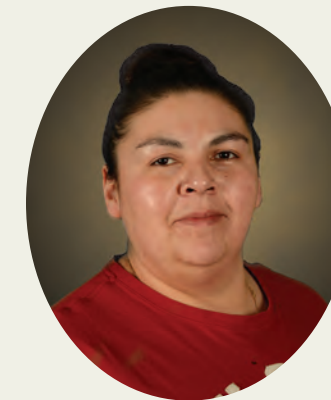
Ron Zachary
Fur Technician



Gordon Louttit
Accountant Clerk



Samuel Moses
Accounting Clerk



Phyllis Tomatuk
Secretary Receptionist

Message from Clark Shecapio

Executive Director



This year, the Cree Trappers' Association (CTA) took a new direction. Among other things, changes were made to improve the organizational structure, and the Executive Director position was created to replace the General Manager position. This strategy was adopted to advance the organization and adapt with the current more modern Cree organizations. The mission of the CTA remains the same: we provide services and protect the rights and interest of our members and the Eeyou/Eenou traditional values and way of life in Eeyou Istchee.

For the past forty years, the CTA has established itself as a significant organization. Individuals like Thomas Coon, Edward Gilpin, and Willie K. Gunner have done a remarkable job. I want to acknowledge their hard work and dedication. Truly, the CTA will continue to flourish for the years to come.

As Executive Director, administering an organization such as the CTA is a great responsibility. I need to personify the organization's vision, lead and set goals for success. This requires teamwork, dedication and contributions from all employees. Our support staff make it possible for us to provide all of our services in the nine Cree communities. Thank you all!

In 2017-2018, the CTA adopted and implemented changes in the organization. We started by informing all our employees at the June staff meeting; all nine local Administrators were present. As required in the CTA general by-law, key changes were adopted by our members at our Annual General Assembly in Eastmain. This included the change of status of the Vice-President; this is no longer an elected full-time position. The Board of Directors now appoints one of its members to fill this role.

Following the recommendation of the working group mandated to review the situation, the Board made the decision to maintain only one regional office. The sub regional office in Mistissini was therefore closed on June 30, 2017. This decision was based on two main factors: first, the need to offer the best services to Cree trappers while respecting the CTA's capacity to pay. Secondly, because the office was declared a health hazard by authorities due to mold. Closing the office allows for recurrent savings

and for more funds to be distributed directly to the trappers. The local CTA was relocated to continue to offer quality services.

A Management Committee was also created to manage the CTA operations. During the reorganization study, the working group found that there was an overlap in the roles and responsibilities of the Executive and management. This impacted the daily operations of the organization, reducing effectiveness and creating numerous Executive meetings throughout the year.

All of the actions taken were aimed at improving the CTA organization, while respecting our capacity to pay. This allows us to strengthen services to all trappers in Eeyou Istchee while preserving Eeyou traditional values and way of life. We also ensure that we will remain a key player in the Cree Nation.

Congratulations to all for the last 40 years!



About the Cree Trappers' Association

History

In 1975, the Grand Council of Cree signed the *James Bay Northern Québec Agreement* (JBNQA) with the objective of ensuring that the traditional activities of the Eeyou/Eenou continue to be exercised without binding restrictions. Three years later, the *Cree Trappers' Association* (CTA) was incorporated as a not-for-profit organization in accordance with the agreement.

On February 7, 2002, the Crees signed the *Agreement respecting a New Relationship between the Cree Nation and the Government of Quebec*. Specifically, it outlines the obligations of Québec and the Société d'énergie de la Baie-James with regard to the implementation and application of the *Cree Trappers' Association*.

On July 16, 2007, the Crees signed the *Agreement concerning a New Relationship between the Government of Canada and the Crees of Eeyou Istchee*. This agreement seeks to resolve disputes from the JBNQA on outstanding obligations of the federal government from the last 30 years, as well as to secure a mutual agreement between the parties on obligations for the next 20 years.

More precisely, Chapter 4.11 of this agreement outlines the assumption of obligations by Canada to the Cree

Trappers' Association, and certain other associations, by the Cree Nation, ensuring continuity for the years to come. The importance of protecting the uniqueness and distinctiveness of Eeyou/Eenou trappers was again re-affirmed by the *Paix des Braves* signed in 2008.

The *Eeyou Marine Region (EMR) Land Claims Agreement* ('Offshore Agreement') is the conclusion of negotiations on the rights and obligations of the Crees and Canada in the offshore area of Eeyou Istchee, which were initiated from 1974 to 1977. In 1998, the Federal Government was in the process of negotiating with the Nunavik Inuit of northern Quebec for an agreement to address Inuit rights in their respective offshore area. The Crees felt that this was the appropriate time to negotiate and address their own rights over offshore areas in Eeyou Istchee. The preliminary discussions of 1998-1999 eventually led to the negotiation and conclusion of the current Offshore Agreement.

It was signed in 2012, and the implementation plan came into force in February 2013. The agreement impacts the five Cree coastal communities of Eeyou Istchee (Whapmagoostui, Chisasibi, Wemindji, Eastmain and Waskaganish). It outlines and recognizes the role of the Cree Trappers' Association and of the local CTA committees on wildlife management in the Offshore regions, which was not previously recognized in the JBNQA.





Founding Members of the Cree Trappers' Association

We would like to take this opportunity to salute the hard work of the representatives of the Cree Bands who negotiated the creation of the CTA through the JBNQA forty years ago:

Abraham Fort-Chimo

Fort George (now Chisasibi)

James Visitor

Paint Hills (now Wemindji)

Luke Tomatuk

Eastmain

Lawrence Katapatuk

Rupert House (now Waskaganish)

Gilbert Dick

Great Whale River (now Whapmagoostui)

Noah Wapachee

Nemaska

Harry Blacksmith

Waswanipi

Thomas Coon

Mistissini

Joseph Loon

Mistissini

Mandate

The Cree Trappers' Association's mandate and responsibility consist in protecting and promoting the interests and values of Eeyou/Eenou trappers, traditional pursuits, and governance of hunting territories in Eeyou Istchee. This mandate extends to the management of territory and wildlife resources and of environmental matters. The main goals of the Association are:

- To foster, promote, protect and assist in preserving the way of life, values, activities and traditions of the Eeyou/Eenou trappers of Québec and to safeguard the traditional system of Eeyou/Eenou traplines.

These 'traditional systems' have prevailed over time, and are of great significance and importance to the Cree Nation for any future agreements. Today, the CTA continues to represent and defend the values, traditions, and practices of its members.

More recently, under the *Offshore Agreement*, the CTA's responsibilities in the coastal regions are as follows:

- To be consulted regularly by the Wildlife Board on wildlife management matters;
- To consult its members and recommend wildlife management measures;
- To have a role in the monitoring of harvesting activities and ensure that harvesters are aware of all special measures implementation in the Offshore region;
- To allocate and enforce basic need levels where quotas are applicable.

Members

The members of the CTA are the Cree beneficiaries of the *James Bay and Northern Quebec Agreement*, who are engaged, or were engaged, in the traditional activity of hunting and trapping. In each respective Cree community, the members are represented by a 'Local Trappers' Committee'.



Governance

The Cree Trappers' Association is governed by a Board of Directors whose members represent the nine Cree communities in Eeyou Istchee. The Board is responsible for the general management and direction of the affairs of CTA, and is required to act collectively on all decisions and matters related to the association. As for Washa Sibi, it sits in as an observer.

The Cree Trappers' Association is also managed by an Executive Committee of three members, including the President, elected by the members, the Vice-President and another Board Member, both appointed as Officers by the Board of Directors. Their role is to oversee the administration and management of the Association, as well as its financial affairs, subject to the control, general direction and authority of the Board of Directors.

The Executive Committee is supported by the Executive Director and the Secretary-Treasurer who are non-voting advisors to the Executives. For this reason, they attend the meetings to offer information and recommendations. All decisions and actions related to the governance of the CTA are taken in the best interest of the association.

As for the *Offshore Agreement* and the related funds, they are administered through the Eeyou Marine Region Wildlife Board (EMRWB), which is governed by a Wildlife Board, a Planning Commission, and an Impact Review Board. An Implementation Committee also oversees the obligations and activities of the Offshores Agreement.





General Review of the Year

In 2016, the Board of Directors mandated a working group to define how the CTA should evolve to continue to offer the best services to Cree trappers while respecting the organization's capacity to pay. The working group assessed needs, looked at the by-law, reviewed roles and responsibilities of the Executive and Senior positions, etc. They worked several months over almost one year to analyse the current situation and speak to key stakeholders.

Considering their findings, the working group suggested changes to the governance structure, to the existing roles and responsibilities and to the policies and procedures. To strengthen overall governance, they proposed the adoption of a Financial By-Law and amendments to the General By-Law. All of these recommendations were made keeping in mind that the CTA should evolve and adapt to the present reality. The regional and local CTAs are well staffed and directors do not need the same type of administrative support as they once did.

As per the CTA by-laws, the working group's recommendations were enacted by members at the 2017 CTA General Assembly in Eastmain. It needs to be underlined that all changes were brought forth to ensure that the Cree Trappers' Association continues, as per its mission, to protect the interests, desires, and values of the Cree Trappers in Quebec while respecting financial means.

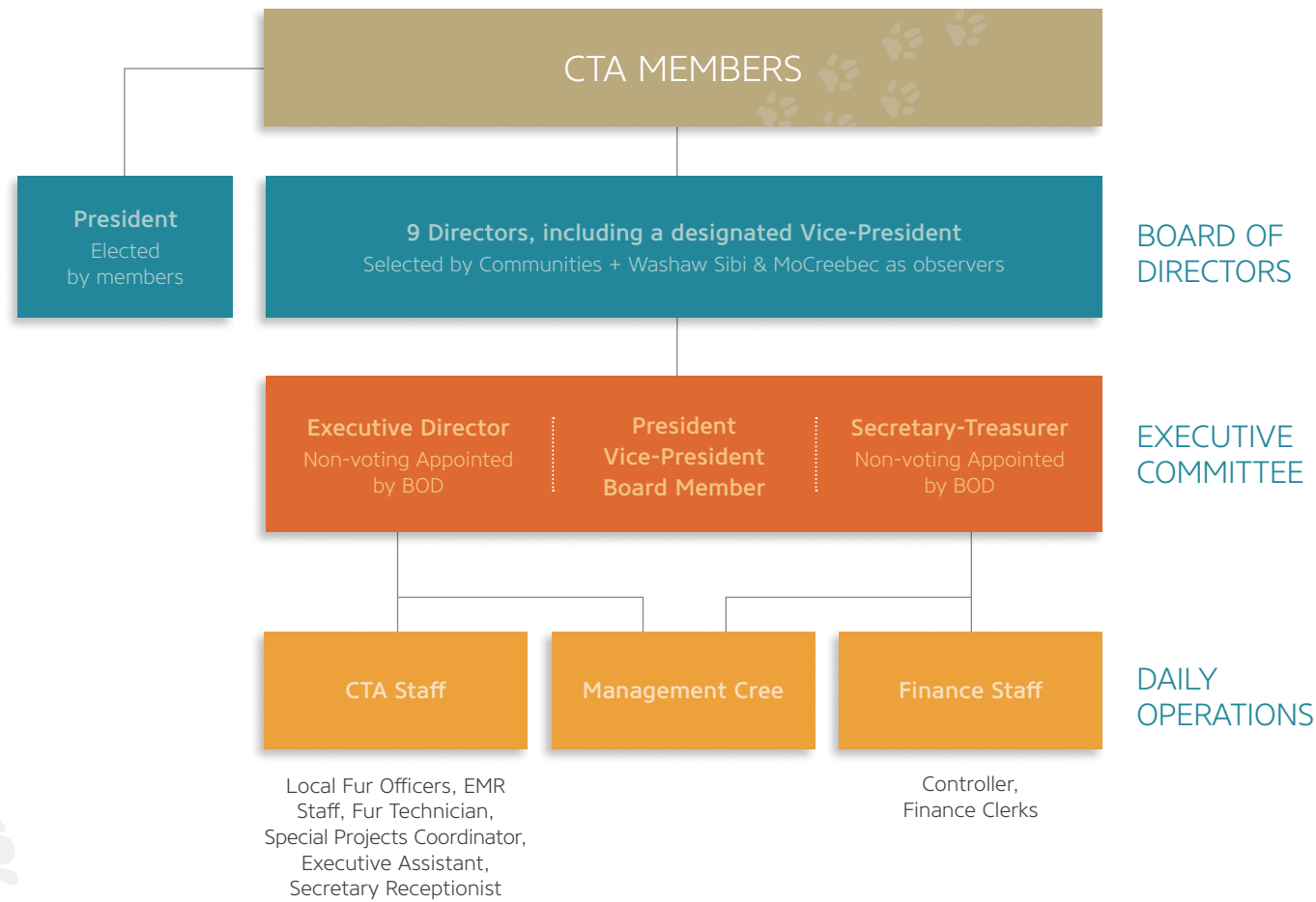
As usual, the CTA members elected during the AGA their new President, Fred L. Tomatuk. Mr. Tomatuk has spent the last year working full time in his newly redefined role, representing the Cree trappers and finding ways of improving the services offered to members. The nine (9) elected CTA Board of Directors selected among themselves a Vice President, in the person of Joshua Iserhoff from Nemaska, and a Director, Anna Bosum from Oujé Bougoumou, to serve as members of the Executive Committee.

Accompanied by the Executive Director and Secretary-Treasurer who have recommendation power only, the Executive committee met four (4) times in 2017-2018. The committee proposed and followed the budget, oversaw the implementation of the new roles and responsibilities and ratified all administrative decisions for the regional CTA to answer members' needs.

As reported in 2016-2017, a new strategic position of Executive Director was created and the General Manager's position was abolished. In June, Mr. Clark Shecapio, Special Projects Coordinator, was appointed Interim Executive Director, reporting to the Board. After the AGA, the position was formally posted. Many quality applicants showed interest. However, the selection committee found Mr. Shecapio to be the better match for the CTA position. He was formally appointed by the Board in the Fall. In his new position, he has been managing the CTA daily operations, the staff and has been continuing to build good relations with local Cree Trappers' Committees.



We are glad to report that Mr. Allan House still occupies the Secretary-Treasurer's position. He reports to the Board of Directors and, with the reorganization, is now under the supervision of the Executive Director. Mr. House has been managing financial affairs and corporate obligations and has also been acting as an advisor to the Executive Committee. Together, Mr. Shecapio and Mr. House serve as officers of the CTA and as members of the newly created Management Committee. We can say with confidence that there is a strong team in place to manage the CTA affairs.



Following the nomination of Mr. Shecapio, the CTA recruited a Special Projects Coordinator. We are pleased to welcome Mr. Thomas Stevens in this position. He brings to the organization, among other things, knowledge of the Cree tradition and culture as well as experience in the management of special projects with the local Waskaganish CTA. We also welcomed Sanford Diamond as the interim Eeyou Marine Region (EMR) Wildlife Liaison Officer. He previously occupied the EMR Officer's position in Waskaganish and has thorough knowledge of the position and its challenges. We wish both of them much success.

As per the working group's recommendation, the Regional CTA office is now in Eastmain with the Mistissini office closure in June 2017. This has proven to nourish teamwork, strengthen communication and reduce operation costs linked to operating a second office. Unfortunately, two positions in Mistissini, the receptionist and second fur officer (now Local Administrator), were made redundant. All employees were treated with the utmost respect and we wish to thank them and wish them well. The Mistissini Local Administrator occupies a new office and continues to serve the hunters and trappers of the community while the furs are shipped regularly to Eastmain.

In 2017-2018, the organizational structure was modified to clarify reporting lines and better reflect the operational reality. In short, both the Executive Director and Secretary-Treasurer report to the Board of Directors, and the nine (9) Local Administrators and the Fur Technician report to the Executive Director. To acknowledge her contribution to the CTA's affairs, Ms. Jacinthe Beaudoin, the Controller, saw her job description revised to better reflect reality.

Also this year, the CTA updated and aged its salary structure, since it wishes to remain a competitive employer, in line with other Cree organizations, yet respecting our capacity to pay. In 2018-2019, the CTA plans to review all remaining job descriptions, to clarify roles and responsibilities, to review salary scales and implement a performance management program, which further aligns the organization towards its goals.

To support the organization in the implementation of the various changes and in the required adjustments, the CTA, in 2017-2018, hired Dianne Ottereyes and Piron & associés to accompany the organization in the transition. As per the enacted Financial By-Law, the contracts were awarded according to procedure.

The CTA has a great team, dedicated to providing services to all our members. Although there were some employees that left the organization this year, all vacant positions were posted and filled. We are proud to hire locally and to allow our employees to grow and pursue dreams.

Meetings 2017-2018

In order to ensure that the CTA's operations run smoothly, the Board of Directors, Executive Committee and Management Committee meet regularly.



APRIL 2017	MAY 2017	JUNE 2017
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JULY 2017	AUGUST 2017	SEPTEMBER 2017
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OCTOBER 2017	NOVEMBER 2017	DECEMBER 2017
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JANUARY 2018	FEBRUARY 2018	MARCH 2018
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■ CTA AGA
 ■ Board of Directors
 ■ Executive Committee
 ■ Management Committee



2017-2018 Review of Special Projects

A number of special projects were carried out in 2017-2018 with different collaborators to ensure that the Eeyou/Eenou traditional way of life is passed on in a responsible and sustainable manner for all generations to come.

Canadian Firearms & Introduction to Hunting

The Canadian Firearms Program is administered by the Royal Canadian Mounted Police (RCMP) and the Centre des armes à feu du Canada (CAFC). It also works with provincial Chief Firearms Officer and other community partners, such as the Cree Trappers' Association, in implementing the Firearms Act and its regulations, and other related legislation regarding firearms.

The goal of the Canadian Firearms Program is the safe and responsible use of firearms. It includes a range of activities directed toward achieving:

- The licensing of all firearm owners and businesses
- The registration of all firearms
- The delivery of the Canadian Firearms Safety Course
- Public education regarding safe storage, transport and use of firearms
- Import and export controls

The relative complexity of sport hunting and the necessary knowledge associated with the wildlife, such as preservation regulations, hunting methods, and adoption of a responsible behavior, have led to the creation of a general education program for all

hunters to train safe, responsible and competent hunters. The participation in and successful completion of a course of this module are a prerequisite for obtaining the hunter's certificate. It is not about hunting techniques, but rather about hunters' rights, duties and obligations.

We have 27 certified Cree firearms instructors in the local communities. This enables the CTA to provide the courses in English and Cree, which helps Cree students better grasp the information. This year, we have offered nine (9) Canadian Firearms Safety Courses (CFSC) and seven (7) Introduction to Hunting with a Firearm (IHF) throughout the nine (9) communities. In total, there were 297 students: 188 in CFSC and 109 in IHF.

In Eeyou Istchee, the Canadian Firearms & Introduction to Hunting Programs are funded by the RCMP and by the regional CTA.

Traditional Dietary Exposure

The Cree Trappers' Association raised a concern that Crees were unaware of contaminant loadings of commonly consumed traditional wild hunted game in Eeyou Istchee. In partnership with two researchers from Ryerson University and the University of Toronto, the CTA submitted an application to obtain funds from the First Nations Environmental Contaminants Program (NFNECP). This initiative is part of Health Canada's Environmental Public Health Program in First Nations communities that aims to identify and prevent environmental public health risks that could affect people's health.

This 3-year project, which started in 2016, was named "Traditional Dietary Exposure to POPs and Toxic Metals in First Nations Hunted Wild Game and Meats in all nine (9) First Nations of Eeyou Istchee" or Traditional Dietary Exposure for short. It was proposed to investigate the concentrations of metal and organic contaminants in commonly consumed species and perform a quantitative human health risk assessment. 2017-2018 was the final year of this project.

To facilitate the sample collection, ready-to-use kits were made and shipped to local CTA Administrators. In turn, the bottles were distributed to hunters who were identified as spending significant time on the land.

The trappers were compensated for bringing samples of meat (moose, beaver, goose and rabbit) to their Local CTA office for the research team to analyze.

The results, which will consist of the analytical findings and the quantitative human health risk assessment, are expected to be available in coming months. Once results are available, they will be communicated jointly by the CTA, the academic researchers, and Health Canada. A popular report in addition to journal article submissions will be prepared. This will make it possible for all Crees to be informed of the presence of contaminants, if any, in wild hunted game and the possible effect on health.

Trapline Mapping and Management



Community	Number of traplines	Number of maps	Status
Chisasibi	32	32	In progress
Eastmain	15	15	Completed
Mistissini	81	98	Completed
Nemaska	15	15	Completed
Oujé-Bougoumou	14	14	Completed
Waskaganish	39	39	Completed
Waswanipi	34	34	In progress
Wemindji	20	28	Completed
Whapmagoostui	26	43	Completed
TOTAL	276	318	

The main objective of this project is to review the existing versions of the trapline boundaries currently in use by different Cree organizations and communities. Once this is completed, we will obtain a common and up-to-date version of the trapline boundaries. This exercise, delicate in nature, may be long and involves community consultations and conflict resolution when boundaries differ. Once completed, Local Administrators from each community will be able to access

the trapline maps in PDF format from the GeoPortal website and will be able to print paper copies for the tallyman at their request.

The Cree Trappers Association is currently looking for funding to continue with trapline mapping and management and works closely with the Tallymen and Cree Communities of Eeyou Istchee. The CTA is aiming to continue this project until all trapline maps are completed.

Fox Project on Rabies and Wildlife Diseases



The Ministère des Forêts, de la Faune et des Parcs (MFFP), in collaboration with Cree Trappers' Association, is conducting a research project on fox rabies and other wildlife diseases. Arctic fox rabies persists in northern Canada and can spread southward throughout red fox (include all color phases – red, crossed or silver foxes). As a consequence of climate warming, coloured fox range is expanding northward, increasing potential contacts between arctic and coloured foxes, which could cause the arctic fox rabies virus to be more regularly transported to southern latitudes.

The project's objective was to answer various questions, such as the impact of climate change on fox behavior and rabies outbreak, the possibility to predict rabies outbreaks, the speed of propagation, its pathways, etc. For a third year, the Local CTA Administrator collected fox samples from local trappers in Chisasibi, Wemindji, Waskaganish, Waswanipi and Mistissini. Hunters were offered a monetary compensation for the carcasses while keeping the skin.

The fox carcasses were analyzed for rabies and parasite infections (Toxoplasma and Trichinella). The results were then presented to local communities, integrating both scientific and local knowledge to provide useful information about the risk of exposure for people and dogs to rabies and other diseases associated with foxes. As a result of this project, the communities obtained up-to-date information for predicting where and when rabies outbreaks could occur.

This project also provided an opportunity to prepare new maps identifying current hot spots for potential rabies spread. The meetings held with the community allowed us to exchange and share knowledge with members, and the creation of educational tools will help the people protect themselves against rabies and other parasites in both arctic and coloured foxes while preserving Cree culture and way of life.

Caribou – Predators Project

Caribou Ungava is a large research program focused on the ecology of migratory caribou and their predators in the Québec-Labrador peninsula in a context of climate change and anthropogenic disturbances. It is a collaborative program involving researchers from six (6) universities, the Ministère des Forêts, de la Faune et des Parcs (MFFP), and partners.



The Caribou Predators Project, as we call it, focuses in Eeyou Istchee on caribou herds from River-George and Rivière-aux-Feuilles. These herds are exposed to predation by wolves and black bears, yet their impact on changes in caribou numbers remains unknown. The project aims to increase our common knowledge of the role of predation on caribou populations.

To collect data, we focused mainly on the northern communities of Whapmagoostui, Chisasibi, Wemindji, Eastmain and Nemaska. Local hunters and trappers were asked to contact their Local CTA Administrator if they caught wolf, black bear, hare, moose and beaver. They were compensated for the samples they brought in. Various tissues were analysed to determine what they ate and the importance of caribou in their diet, allowing us to understand the impact of predation on changes in caribou numbers.

For more information on the Caribou Ungava Research group:
www.caribou-ungava.ulaval.ca

Eeyou Ituun Training Program



Since 2014, the CTA has been working in collaboration with the Niskamoon Corporation and the Cégep de St-Félicien to establish a program long wished for by CTA members. This program aims to teach unexperienced Cree people basic skills in bush life to practice Eeyou Ituun (Cree Knowledge).

This is not a first. It was offered in the past by the CTA, but was discontinued due to financial constraints. In its newest version, the "Eeyou Ituun Training Program", under the "Cree Land Stewardship" program of the Quebec Ministry, will allow young Cree to be taught traditional knowledge in

Cree by an experienced Cree elder. Modules will be delivered in different seasons of the year, to maximize the different learning opportunities presented by each season.

Coordinated by the CTA, and with academic support provided by the Cégep de St-Félicien, which will ensure regular contact with the Ministry, this 900-hour long program, divided in thirteen competencies, will put a special emphasis on land user safety while in the bush as well as on survival. It will also teach effective working methods, awareness of the impacts and consequences of quality work and development of a concern for sustainable development.

Designed according to an approach that takes into account factors such as training needs, the work situation and context, and the general goals of technical training, the program will benefit from the tremendous knowledge of Cree Elders to teach these fundamentals to younger generations. The objective is to maintain our Cree culture and way of life.

In the weeks to come, we will present the competencies to the original initiators of the program to obtain their feedback and approval. Through community tours and a marketing campaign, we will then start to raise awareness of the program. It will also be a point discussed at the CTA General Assembly in August 2018. Instructors who are land users will be recruited and trained in order to launch a pilot project in one of the communities in 2019.

The Cree Harvest Booklets

Since 2015, the CTA, with the Department of Environment & Remedial Works of the Cree Nation Government, has been reviving the system of recording of wildlife harvested in Eeyou Istchee. This system had been inactive since 1996.



In 2017-2018, the Local CTA Administrators have continued to distribute the "Geese and Wildlife Harvesting Booklets" to full-time and half-time hunters in each community for accurate recording of all wildlife harvested in their hunting area throughout the year. This booklet is then returned to the Local Administrator and the data is entered for effective wildlife management, which is one of the key objectives of the CTA.

The harvest booklet is an essential complement to the harvesting reports that are prepared for all fur bearing animals and for big game. The ultimate goal is to ensure that Cree people, as well as their children and all future generations, continue to practice productive harvesting activities.



Quebec Firearms Registrations

The initial meeting between CTA's representatives and the Ministère de la Sécurité publique (MSP) du Québec took place on February 7, 2018, in Québec City. It was made clear from the start that the CTA does not oppose Bill 64, the Firearms Registration Act. We explained the concerns that Crees have about the application of the registration process and with eventual impacts, should a firearm be seized for not being duly registered. The objective of this Cree-MSP table is to find solutions to these concerns we have in Eeyou Istchee' context.

The intent of this first session was to demonstrate our openness and collaboration, and to evaluate the MSP's, in finding useful solutions for implementing Bill 64 in Eeyou Istchee, without impacting our rights as Cree hunters, who rely on firearms to harvest. We have already suggested that CTA employees be trained to provide firearm registration services. We also recommended the implementation of an awareness campaign with material in Cree, such as posters, ads in The Nation, radio announcements, etc. that would ensure that all our members are notified.

Eeyou Marine Region

The CTA Senior Management met with EMR Executive in Waskaganish in January to follow up on the March 2017 CTA-EMRWB workshop conclusions. A strategic planning session in the 2018-19 fiscal year resulted from this meeting.

Cabin Proposal Project

In the past, Niskamoon created the cabin program, in collaboration with Cree Trappers' Association. Its objective was to construct cabins for Cree hunters and trappers who occupy Cree land. The project was successful. However, due to financial challenges, it could not be pursued.

At the 2016 General Assembly, CTA members presented a motion, which was adopted, to restart this program. The CTA Executive initiated discussions for collaboration with Niskamoon, and preliminary work started in June 2017.

The Secretary-Treasurer of the CTA, Allan A. House, the Executive Director, Clark Shecapio, and the Niskamoon Remedial Works Director, Robbie Tapiatic, took the first step and sought proposals from cabin suppliers.

The land is, and has been for thousands of years, the economic base of my people. Left alone for another thousand years, we would still survive!

John Petagumskum Sr.
Cree Elder - Whapmagoostui

The strategy was not only to consider costs, but also the delivery of service and the quality of material. Accurate costs were obtained which led to the conclusion that more funds were needed to start this project. The CTA Executive Committee was informed of this.



The Presence of the CTA in all 9 Communities

The regional Cree Trappers' Association relies on the nine (9) Local Administrators, one per community, to implement and coordinate various community-based projects and programs designed to protect and promote the interests of Cree trappers. The Local Administrators are key for offering CTA services to our members in the communities.

They work closely with the local trapper committees that are elected for three to four year mandates by the local trappers. Among other things, the Local Administrator orders and coordinates the sale of hunting and trapping equipment to members, updates the GeoPortal system in order to obtain accurate coordinates and locations of all camps and trapline boundaries. This official sorts the furs and organizes ground and air transportation of trappers and hunters. The Local Administrators manage all regional CTA programs such a :

- Gas Subsidies
- Cabins Construction & Renovation
- Equipment Subsidies
- Snow Removal
- Ammunition Subsidies
- Radio Dispatchers
- Air & Ground Transportation
- Cabin Insurance
- Purchase of bush radios & repairs
- Purchase of beaver meat
- Purchase of batteries for radios
- Cultural Activities
- Local Committees Operations
- Hunting & Fishing Supplies



Community Membership 2017-2018

Community	Adults	Juniors	Tallymen	Total Amount
Chisasibi	1876	47	36	\$ 28,516
Eastmain	432	206	12	\$ 8,128
Mistissini	1157	31	70	\$ 17,603
Nemaska	365	165	15	\$ 6,795
Oujé-Bougoumou	215	24	13	\$ 3,417
Washaw-Sibi	171	0	0	\$ 2,565
Waskaganish	1503	117	37	\$ 23,481
Waswanipi	1057	32	59	\$ 16,111
Wemindji	522	107	19	\$ 8,686
Whapmagoostui	620	303	21	\$ 11,724
TOTAL	7918	1032	282	\$ 127,026

Local Administrators officially report to the Executive Director, yet the local committees give general direction to the Local Administrators, ensuring that the CTA's operations truly reflect local hunters and trappers' priorities.

CTA Local Administrators collect membership fees from local hunters and trappers.



2017-2018 Reports from Local Administrators



Eastmain
Betty Tomatuk

Spring – Goose Break: Prepared a list of people for the Spring gas subsidy program of every hunter that is 18 years and over with a valid CTA membership card, and single mothers that have a son(s) that started hunting.

Prepared a list of members that are eligible for a subsidy for equipment, such as propane stoves, small propane, hip waders and decoys.

Set up the ammunition subsidy with our local store. With a valid CTA membership cards, a hunter gets 40% subsidy for lead shot and 50% one for steel shot.

Created a new program for the coastal camps. It helped hunters who made the request to transport their things to their camps. A young man was hired to help and members really appreciated this program. It will continue each year.

Hired two (2) drivers to transport the Inland hunters in need of assistance to the camps accessible by road. We transported equipment (Skidoo, ATV, Argo) and people.

Hired two (2) bush radio operators to communicate with the members still using bush radios.

Assisted the receptionist with making and collecting CTA membership cards.

Summer: Provided boat transportation to the members who needed it or wanted to get their equipment (skidoo and ATV) out from the bush.

Fall: Booked an aircraft for the hunters and trappers who wanted to go to the bush for a few weeks for the Fall Harvesting. Each year there is an increase in families requesting air transportation.



Hired a driver to go to km 372 dock to meet the scheduled flights and to pick up returning hunters.

Ran the fall gas subsidy program for all active Income Security beneficiaries, who receive 205 litres of free gas between the first Monday of October and Christmas and then again another 205 litres between January and March.

Winter: Searched for and hired a company to do snow removal/driveway clearance for camps accessible by roads, making it easier for our hunters and trappers who practice winter harvesting.

Held a Gun Safety course and Introduction to hunting course in December 2017.

Collected payments and I was one of the instructors of the courses.



Waskaganish
Karilynn Blackned

The Cabin Program is one of the most requested program throughout the year, we received more than 30 applicants. The program offered four (4) cabins, covering the cost of the material for a cabin shell, labour and transportation. Owners are expected to finish the cabin at their own expenses.

The Ski-doo, ATV and Outboard Program is one of the most requested programs throughout the year. We assist our CTA members in purchasing a Ski-doo, ATV or an Outboard Motor. The member has to apply for the program and the CTA committee selects the successful candidates. Selected members on the Income Security Program (ISP) receive \$3,000 each while other CTA members get \$2,000. In total, more than 30 trappers obtained assistance.

The Small Motorized Program provides financial assistance in purchasing a generator, chainsaw or brush cutter. Each selected CTA member obtains 50% of the cost for one of the requested small motor and each ISP member gets 75% of the cost for one of the requested small motor. We help about 10 members per year.

The distribution of black handheld radios to our CTA members constitutes the most significant improvement this year. A total of 293 radios were distributed. Unfortunately not all CTA members could get the subsidy (25 – 50 % of the price), as the budget was insufficient.

The membership fee will be increased to \$75 a year – in order to cover the network rental and maintenance to all towers within the Waskaganish territory. Collection of fees will take place from July 1st to July 31, 2018. Non-payment of the membership fee will lead to network disconnection.



Chisasibi
Reggie Bearskin

Starting on April 2017, we collected CTA memberships and started air transportation by helicopter and Twin Otter for goose break. We also ordered hunting supplies for members. We started entering the big game survey on the CTA GeoPortal and also made the last shipment of fur to the regional CTA office.

In May 2018, we worked on transportation for hunters and trappers and on their return after goose break. We also prepared updates for the Cabin Insurance Program.

During the summer months, in June, July, and August, we launched our programs on cabin renovations and gas subsidies. We continued to enter data for harvest reports, the big game survey and trapline captures.

During the fall and winter months, we held four (4) Firearm Safety Courses and began to collect fur from the trappers. Work was done on the fox and wolf sample research projects.

Fall and winter flights were organized for our members, and fur was collected through the winter until the end of March. There were also a few trapline transfers for the tallyman.



Waswanipi
Paul Dixon

As Local Administrator, I carry out different assignments each year, other than all the tasks included in my job description. This year, I worked in close collaboration with researchers and universities seeking to learn more from tallymen, trappers, their families and other Cree land-users on wildlife catches, etc. Most of my activities involve fieldwork.

I am also a first responder-tracker and was involved in search and rescue missions when called or needed.





Oujé-Bougoumou James Neeposh

The elections for a new Oujé-Bougoumou Cree Trappers' Committee were held on September 06, at the 2017 Ouje-Bougoumou

CTA Annual General Assembly. The new and re-elected members are Ricky Bosum, Timmy Romeo Bosum, Charlie Bosum Sr, Claude St. Pierre and Jossie Shecapio Blacksmith.

James Bay Eeyou Corporation Fund: The Annual Mitigating Works Fund Proposal was prepared and submitted to JBEC. After receiving a copy of the letter addressed to Chief Curtis Bosum, a budget was prepared and presented to the Local CTA Committee for approval. Revenues and expenses totalled a little more than \$34,000.

Niskamoon Corporation: Despite communication with the Local Niskamoon Coordinator, the Oujé-Bougoumou Cree Trappers' Association did not receive an answer regarding the labour costs for the Cabin Projects.

Cabin Projects 2017-18: The Local CTA Administrator coordinated the construction of the cabins for four (4) CTA members. All of them took six (6) days to build:

- A cabin was offered to Smally Rabbitskin. It is located north of the Oujé-Bougoumou Cree Nation.
- Charles Katapatuk received a cabin at Lac Opemiska. As material was missing, the Local Administrator had to call the supplier in Chapais. This increased the cabin's costs.
- A cabin at Opawica River was offered to Claude St. Pierre. Labour costs along with the service of a cook were paid.
- The last cabin at Lac Waposite was for Danny Thivierge.

Cabin Insurance File: The Cabin Insurance file is currently on hold, until a decision is made by the Regional Board of Directors. The Local Administrator prepared letters and a copy of the payment for all members who are on the Cabin Insurance list.



Nemaska Steven Neeposh

Other than all the tasks included in my job, I attended the Annual Fur Harvesters Auction Trappers Convention with some committee and local members.

I attended the Secretariat to the Cree Nation Abitibi-Témiscamingue Economic Alliance Conference in Mistissini, since it included a mining component, which is of interest for our community.

I went to a Moose Management Meeting in Chibougamau. Bill Blackned and I offered three successful Firearms Safety and Introduction to Hunting Courses.

Date	Firearms Safety	Intro to Hunting
July 10-11, 2017	27 participants	27 participants
August 19-20, 2017	5 participants	7 participants
March 23-24, 2018	4 participants	4 participants



Mistissini Stanley Mianscum

This report highlights the program & projects that Mistissini Local Trappers' Committee have been working during this fiscal year

2017 – 2018. The current Mistissini Local Trappers' Committee Members are:

- Mr. Thomas Coon Chairman / Director
- Mr. Peter Shecapio Vice – Chairman
- Mr. Stanley Mianscum Member
- Mr. Mathew Petawabano Member
- Mr. Sam Petawabano Member
- Mrs. Elizabeth Coon come Member
- Mr. John Matoush Member
- Mr. Gerald Longchap Council Portfolio – CTA/ISP Issues

The date for the election of new committee members and director will be announced on later date in August 2018.

Cabin Insurance: Since in 2002, there are 54 cabins that are insured under Cree Trappers' Association.

The Cree Trappers' Association joined this Cree Insurance Program in July 20, 2006. The annual premium for the cabin insurance was \$ 534.00 for 12 months. As there is still poor participation from our members to make payments to the Cree Trappers' Association.

At the December 2008 Board meeting of the Cree Trappers' Association has passed a resolution approving that the cabin insurance premiums be paid by each community from their CQA/CCA funds. This program maybe cut out from Regional Cree Trappers' Association.

Annual Reporting: We continued to ask trappers and hunters to provide annual reporting at the Cree Trappers Association office for the following programs; Big Game Survey, Trapline Capture and Moose Jaw.

Trapline Disputes and Trapline Boundary Reorganizing: There are many trapline disputes and trapline boundary reorganizing issues that need to be settled by the Mistissini Local Trappers' Committee with assistance of the Council of the Cree Nation of Mistissini. These issues are raised because



of the Forestry Enhancement Program, Niskamoon projects and mining developments.

Firearms Safety Course: There are still courses given out by the Cree Trappers' Association. Cost to take the CSMF course is \$40 to the Cree beneficiary while it costs \$20 to take the ICAF course.

Eeyou Hunting Law Community Consultations: The Cree Trappers' Association is now at the final stages of the community consultations for the recognition of the Eeyou Hunting Law from all the Cree communities.

Wildlife Protection Auxiliary Officers: Since 2005, training of Tallyman as Wildlife Protection Auxiliary Officers (WPA) has been done by Quebec with the assistance from CRA and CTA to fill the required number of WPA positions.

Once these WPA's have completed their training, they are awarded with metal badges to signify their authority as assistants to the Wildlife Protection Officers. There are still training to be done for Mistissini Tallyman. This will continue in the years to come.



Wemindji
Abraham Matches

May 2017: Coordinated trips for trappers to attend the Fur Convention in North Bay, Ontario. The trappers gain firsthand experience in the Fur Industry, as they see fur auctions, fashion shows and are exposed to different methods or modern ways of trapping.

June 2017: Held meeting with Osisko Mining Company and tallymen of the traplines VC-29, VC-28 and VC-22 for an update of surface exploration prospecting activities on their trapping territories during the summer months.

August 2017: Met with Hydro-Quebec and co-tallyman, Mr. Miller Visitor and David Visitor, on extending the quarry site and resurfacing/upgrading the LG-3 airport runway in the summer of 2018.

September 2017: Participated in an information session with Société du Plan Nord du Québec on proposed funding projects in the territory.

October 2017: Attended the Québec Mining convention in Montréal to collect information on the latest mining activities in the Wemindji territory.

March 2018: Attended a 3-day Eeyou Istchee Language Engagement Session in Ujé-Bougoumou which discussed how to maintain and retain our Culture and Language for younger/future generations. Numerous guest speakers from various Cree entities, such as Cree Board of Health, School Board, Cree Women of Eeyou Istchee, participated. There were also group discussions on Cree language instruction in the school and on what should be done in our communities.

Special projects: Unsuccessful submission of a proposal for a 2-way radio project to Niskamoon Corporation and Creeco/ Board of Compensation. This project was intended to improve communication services for all the land users, such as trappers, hunters, road maintenance, first responders, etc. A new submission will be deposited to the Cree Nation of Wemindji this upcoming year.



Whapmagoostui
Roger Sandy
Local administrator (interim)

Administration Summary: In October 2017, an interim Local Administrator was hired to replace the permanent employee who took an educational leave until July 2018. The new employee received a brief orientation from the contracted local special projects coordinator. The exercise focused on learning how to coordinate the fall bush program, which turned out to be successful.

Once the Fall Season program was done, the Local Administrator and the local chairperson held meetings to find ways to improve the administration of the Whapmagoostui CTA. A project to restructure the administration was presented to the local CTA Board of Directors, who approved it. The chairperson and the Local Administrator were tasked by the Board to implement the project of improving the administration.

As they do annually, the local CTA Board of Directors met in December 2017 with the executive members of Air Inuit. The meeting's goal was to discuss air services for the local CTA members, especially during the Spring and Fall seasons. It was agreed upon to have two (2) twin otter planes offering flights.

Also in December 2017, the local chairperson and the Local Administrator presented to the Regional CTA Board of Directors in Gatineau, Quebec, the project to restructure the Whapmagoostui CTA administration and asked the regional CTA for monetary support. Our local administration received great news as the Regional Board of Directors approved the request.

Restructuring of Administration: The local Board of Directors decided to hold a planning session and hired Piron & associés to facilitate the workshop. During the planning session, the local Board of Directors participated in developing recommendations for restructuring the administration. The Board agreed to meet with the WFN council to discuss the relationship between the two entities. This meeting was scheduled after the goose break.



Air Inuit: The relationship with Air Inuit has been further strengthened by holding two joint meetings this fiscal year. The staff of both entities were encouraged to develop an understanding of how to better work together. Employees are fully cooperative.

Fire Arms Safety: The safety gun course was offered by the local certified firearm instructors. All Whapmagoostui students succeeded in completing the course and applied for their firearm licences.

Fur Trade: A number of community members brought their furs to the local CTA office. Following the procedure, the local administration sent all furs to the regional Fur Officer and made arrangements for the transactions to run smoothly.

2017-2018 Review Eeyou Marine Region Lands Claim Agreement





Sanford J. Diamond
Interim EMR Liaison Officer

In November 2017, Sanford J. Diamond became interim Eeyou Marine Region (EMR) Liaison Officer, supervising the three Local EMR Officers while two positions remain vacant in Waskaganish and Whapmagoostui. The EMR team participated in 10 key activities in 2017-2018.



Brandon Moses
Local EMR Officer of Eastmain



George Natawapineskum
Local EMR Officer of Wemindji

Polar Bear Sighting Reports

The EMR Officers have the responsibility for completing reports on polar bear sightings. To do this, each local EMR officer meets with several local trappers to learn more about the polar bears seen in the surrounding community and water ways, and on the offshore islands located in the EMR Cree Zone.

For example, the Local EMR Officer in place at the time in Waskaganish conducted interviews with six (6) hunter-trappers to ask general questions such as the general physical state of the bear's body, the geographical location and date of sighting, the direction in which the animal seemed to be heading.



John Lameboy
Local EMR Officer of Chisasibi

In Whapmagoostui, since the EMR officer's position was vacant, the survey

and reporting on Polar Bear sightings were conducted by Rick Cuciurean, who, as a former CTA Special Projects Coordinator, is knowledgeable in this area.

Polar Bear (Emergency Kill on Charlton Island)

After Goose Break, the Local EMR Officer of Waskaganish received information concerning a polar bear incident that took place at a spring camp on Charlton Island. Several representatives from the Local Band Council, MFFP, Nunavut, Cree Nation Government, and EMR Wildlife Board were in discussions there. Considering the closeness to the camp, the polar bear had to be killed.



Survey of Endangered Bird Species of James Bay of Eeyou Istchee

EMR officers participated in June in a joint project with Faune Nord, Nature Canada, the regional CTA, the EMRWB, and the Cree Nation Government. Its purpose was to survey endangered bird species of James Bay Eeyou Istchee. The red knot, a medium-sized shorebird that breeds in the tundra and the Arctic Cordillera in the far north of

Canada, is currently being studied by Nature Canada and the Cree Nation Government.

To prepare participants on the techniques for surveying and protecting birds, a workshop was organized in Waskaganish. In the days prior to the workshop, it was advertised in the media and through local postings. All EMR officers attended, as well as two community members who wanted to participate in the Boatswain Bay sightings survey.

After completing the workshop, they were also given a general briefing on helicopter safety. The surveyors were dropped off at the basecamp in the Boatswain Bay area. On a daily basis, the helicopter picked up crews and dropped them off in different areas on the off shore islands. The surveying lasted from June 16th to June 21st 2017.

The second phase of the shore bird survey in Boatswain Bay took place on the 19th of August.

Thursday June 15, 2017

SOME BIRDS SPECIES ARE IN TROUBLE IN EYYOU ISTCHEE

You Can Help CTA Office, Waskaganish

The Workshop: Learn about surveying & protecting birds

- How to identify and count numerous species along the James Bay coast, including Species at Risk
- How to record useful information about them: Survey methods and techniques
- Their migrations and lifecycle
- Use of equipment to help identify birds - optics, field guides, apps, etc.
- How to connect with digital bird watching tools: Quebec Breeding Birds Atlas and eBird

Attendance is recommended for future involvement in shorebird projects

Workshop given by:

- Hilde M. Johansen, biologist, FaunENord
- Laurie Giroux, technician, FaunENord
- Aurélie Bourbeau-Lemieux, Wildlife Biologist, the Cree Nation Government

Where to find us

Location: Waskaganish CTA Office
When: Thursday June 15 9am to 5pm (lunch provided)

Please sign in before June 14
For more information: contact Sanford Diamond at CTA Office 819-895-2030



Marine Tourism in Eeyou Marine Region

In July, the Local EMR Officer and the EMRWB Liaison Biologist participated in the Marine Tourism Conference held in Waskaganish. The event, hosted by the Cree Outfitting and Tourism Association (COTA), gave insightful information regarding the sustainable development of Marine Tourism in the Eeyou Marine Region.

The two-day conference gathered over 150 attendees from various regional entities to tour the surrounding islands and listen to more than 10 presenters.

Motus Towers Located in the Waskaganish Coastal Area

As part of the Survey of Endangered Birds Species of James Bay of Eeyou Istchee, towers were installed to track (mainly) the endangered red knot (*Calidris canutus*) in various locations in the Rupert Bay (Wiinebek Area) in the Waskaganish Region.

The four (4) towers were installed at strategic distances from each another. Their geographical locations are listed as the Charlton Tower, Boatswain Bay Tower, CTA Wask Tower, and the Constellation Point Tower. This last tower, which had to be transported by snowmobile, was installed this past March.

In collaboration with Nature Canada, a comic strip called A Year in the life of a Red Knot was developed to raise awareness and give general information on the life and migration of this endangered bird. Each community was given 25 copies, to be distributed locally.

Cree Consultation On Polar Bear Management

All Local EMR Officers attended the Cree Consultation on Polar Bear Management held in September 2017 in Chisasibi. They were accompanied by a respected Hunter/Tallyman (either a Cree or an Inuit from the coastal communities).

The intention behind this initiative was to assemble knowledgeable individuals and learn more about their encounters with polar bears and the behaviors they observed. Participants also discussed the quota for the EMR Cree Zone and the development of non-lethal ammunition, such as rubber bullets or shell bangers, to detour the polar bear from camp sites.

Popular James Bay Fishery Locations

Each Local EMR Officer contributed to the study of the most popular fishing spots throughout the coastal region of Eeyou Istchee. The EMR officers completed questionnaires and indicated the fishing sites in the GeoPortal database. They also noted the species of valued fish, where they are caught and the season when they are generally captured.

DATA Collector Software Training

EMR officers received a day of training on the bird observation data collection module which is linked to the software used by the Eeyou Marine Region Wildlife Board.



Hudson Bay Submit Conference

In Montreal, at the end of February, communities, organizations and other stakeholders interested in the greater James Bay and Hudson Bay region gathered to share individual knowledge and coordinate environmental stewardship in matters such as communications, protected areas, coastal restoration and environmental monitoring.

The EMR Liaison Officer and local EMR Officers participated also to gain greater knowledge about neighboring communities in the most northern areas and on the western coast of the Hudson Bay. The conference was an occasion for the EMR team to learn more about what other communities face in terms of wildlife behavior, migration and the effects of climate change.



2017-2018 Review - Hunting, Fishing and Trapping Regime

Introduction and mandate

Chapter 24 of the James Bay and Northern Quebec Agreement (JBNQA) provides for the establishment of a Hunting, Fishing and Trapping Regime for the territory covered by the JBNQA and the Northeastern Quebec Agreement. In accordance with the regime, beneficiaries of the JBNQA are recognized as having certain rights with regard to exploitation of wildlife in the Territory. Chapter 24 also establishes an Outfitting Regime for the Territory.

The Hunting, Fishing and Trapping Coordinating Committee's (HFTCC) mandate is to review, manage, and in certain cases, supervise and regulate the regimes. It participates with the responsible minister of Canada or Québec in the management of wildlife species in the Territory, either through decisional or consultative recommendations. The HFTCC is the preferential and exclusive forum for governments and the Cree, Inuit and Naskapi to discuss all matters relating to the regimes.

Supported by a secretariat located in Montreal, the Committee is composed of 16 members representing the federal and provincial governments, the Cree, the Inuit and the Naskapi. The chairperson of the HFTCC alternates between the parties on a yearly basis. In 2017-2018, it was one of the Inuit parties who held the position and who participated as a non-voting member of the James Bay Advisory Committee on the Environment. In addition to its nominated members, the Cree party

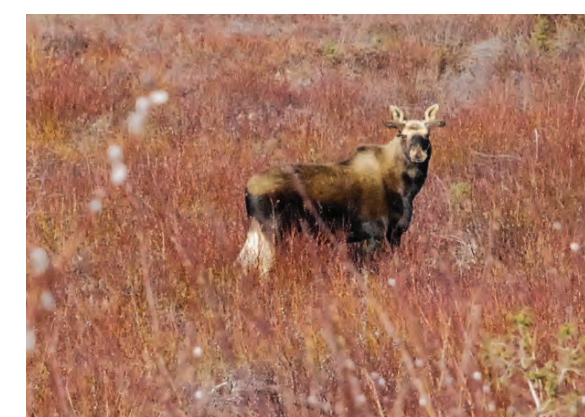
also includes several advisors, of which Clark Shecapio, Executive Director, and Fred L. Tomatuk, President of the CTA, were part.

The HFTCC met in person four times last year, including once in Waskaganish, since two of the meetings usually take place in Cree, Inuit or Naskapi territory. Nine (9) teleconference meetings were also held in 2017-2018. The HFTCC has several sub-committees and working groups tasked with specific mandates. They examine particular subjects in greater detail and prepare documents and recommendations for review or approval by the HFTCC.

Activities

In exercising its mandate, the HFTCC engages with different provincial and federal ministries as well as other organizations.

The Committee works closely with the Ministère des Forêts, de la Faune et des Parcs (MFFP) in overseeing the outfitting regime in the Territory. Outfitting applications for establishing new operations, transferring or selling an outfitting business or assets as well as permit renewals are regularly reviewed by the HFTCC. In 2017-2018, the HFTCC provided a recommendation on the specific regulation aimed at strengthening the enforcement of outfitting infractions. It has also been collaborating with the MFFP on a new policy and guidelines for outfitters who seek to modify and diversify their operations in the context of the closure of caribou sport hunting.





of Canada under the Species at Risk Act. The HFTCC has also been involved with the Fisheries and Oceans Canada in the development of a recovery strategy for harbor seals located in the Lac des Loups Marins region (Musiwaw Achikinipi), and sometimes frequented by Crees from Whapmagoostui.

The HFTCC provided recommendations to the Société du Plan Nord regarding funding initiatives and programs focused on the conservation and protection of wildlife, Aboriginal capacity building and harvesting support.

The Weh-Sees Indohoun special management zone has been discussed at the HFTCC over the past several years. Though the Cree Nation Government supported maintaining the zone, the Government of Québec ultimately decided to close it, since the influx of workers for which it was created had diminished. However, the MFFP has committed to carrying out future monitoring of some lakes in the zone, and Wildlife Protection agents will continue their surveillance.

The HFTCC has intervened on behalf of the Cree, Inuit and Naskapi regarding the new provincial Firearms Registration Act and the Act respecting the legal situation of animals.

On February 28, 2018, the Committee met with the Minister of Forests, Wildlife and Parks, Mr. Luc Blanchette, as he is in charge of the majority of HFTCC files. On behalf of the HFTCC, then Chairperson Adamie Delisle Alaku shared certain concerns regarding the closure of the caribou sport hunt, the development of the Leaf River herd management plan, the Cree, Inuit and Naskapi guaranteed levels of harvesting, wildlife protection and the hiring of Cree, Inuit and Naskapi game officers.

Working group

The working group on the gifting, exchange, sale and transport of by-products of the Cree, Inuit and Naskapi harvest met in May of 2017 to discuss past HFTCC resolutions addressing JBNQA beneficiaries' gifting of harvested products to non-beneficiaries and transport of products outside the Territory.

The big game working group has been collaborating with the Ministère des Forêts, de la Faune et des Parcs (MFFP) to prepare a management plan for the Leaf River caribou herd. Several meetings were held in 2017-2018.

A working group on aquaculture was created in 2017 with the participation of representatives from the MFFP, the Ministry of Agriculture, Fisheries and Food, academia, Makivik Corporation, the Cree Nation Government and the Naskapi Nation of Kawachikamach. This working group is mandated with preparing guidelines and support documents for communities interested in undertaking aquaculture projects.

The HFTCC has also organized two working groups related to Wildlife Protection. A fines and penalties working group is reviewing legal consequences for wildlife infractions. This working group will make recommendations with the goal of ensuring that fines and penalties have a dissuasive effect for those who would commit infractions against wildlife in the Territory. A second group is reviewing the current status of provisions relating to Cree wildlife protection officers, assistants and auxiliaries in the JBNQA, the Agreement Respecting a New Relationship Between the Cree Nation and the Government of Quebec (2002) and the Agreement on Governance in the Eeyou Istchee James Bay Territory Between the Crees of Eeyou Istchee and the Gouvernement du Québec (2012).

An important partner, The Fur Institute of Canada (FIC)

The Fur Institute of Canada (FIC) is the country's leading expert on humane trap research and furbearer conservation. It is also the official trap-testing agency for the Government of Canada and all provincial/territorial governments.



The FIC's mandate is to provide accurate and credible information relating to the economic, social, cultural and environmental issues surrounding the harvesting and farming of fur in Canada. Among other things, the Fur Institute of Canada monitors the anti-fur movement in the country, which advocates ending the trapping and harvesting of fur-bearing animals for both the Native and non-native trappers.

The fur trade is one of Canada's oldest and most historically significant industries. The Fur Institute of Canada promotes respect for the right of Aboriginal peoples to pursue their Aboriginal and Treaty Rights. The CTA has participated in the FIC annual meetings for many years, and will continue to follow and support its activities and the role it plays for all fur harvesters.



2017-2018 Review Finance and Administration Message from Allan House

Secretary-Treasurer



It is a great pleasure and privilege to offer you this 2017-2018 Annual Report. We are proud to write to you, all Indoohoo Eeyouch and members of the Cree Trappers' Association, about our achievements over the last year.

As it was presented to you at the last General Assembly in August in Eastmain, Eeyou Istchee, we started to implement the revised organizational structure and the new financial by-law. We have made a lot of progress, always keeping in mind that the CTA's priority is to support, assist and ensure the well-being of the people in Eeyou Istchee while reinforcing their ability to make a livelihood from traditional pursuits. As mentioned previously, all changes adopted in the organization are aimed at strengthening programs geared towards the seasonal or fulltime hunters and trappers in the Cree Nation.

I am proud to be involved with the development of the Eeyou Ituun (Cree Knowledge) program in collaboration with the Cégep de St Félicien and

Niskamoon Corporation. We hope to launch the project this year. We see different traditional practices within Eeyou Istchee such as traditional medicines and healing of our minds and spirits through the use of traditional grounds. By bringing this knowledge to our people, through Cree teachers with first hand Cree knowledge, Eeyou Ituun also helps us preserve and maintain our Cree Language, which is a lasting concern in our Nation.

In the years to come, we wish to continue to develop partnership with other Cree entities to create programs for our youth. I have always believed that to live in peace and harmony in a prosperous Nation driven by Cree values and traditions, complemented by modern and contemporary ideas, we need Youth, Elders and all groups of our nation to work closely. We need to put forward common goals in the areas of Hunting & Trapping to encourage and promote the success of our young people and Nation, while keeping in mind the greater good of our future generations.

The finances of the CTA and the financial responsibilities we assume have also evolved. During the 2017-2018 fiscal year, the Cree Trappers' Association managed a budget of more than \$ 5.8 million. As it has been for a number of years, the main source of CTA funding came from the Eenou-Eeyou Limited Partnership (EELP) and the Federal New Relationship Agreement (FNRA). We are also grateful for all the funds we received from the Board of Compensation

(BOC), from the Eeyou Marine Regional Wildlife Board to fulfill the CTA Offshore functions, from INAC for the special projects and from memberships, to name just a few. The charts and tables you will find in the coming pages give all the financial details for the year.

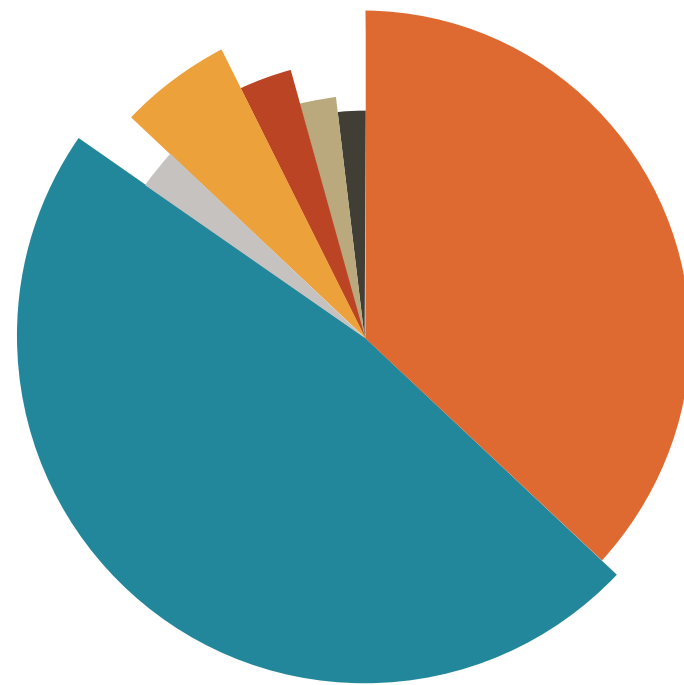
I am very pleased with the efforts that our finance department continues to invest with the local committees and our regional office. I want to take this opportunity to mention their work and compliment them for their dedication and everyday commitment: Jacinthe Beaudoin, our Controller, Gordon Louttit and Samuel Moses, our Accounting Clerks. I want to thank them all for supporting me in my role as Secretary-Treasurer. Together, we worked through our share of challenges with the new structure and with the implementation of our new financial by-law.








As the Cree Trappers' Association finance department, we are proud to administer the subsidies and programs that assist our members in Eeyou Istchee. We will continue to develop and strengthen programs for all hunting seasons to come.

May God continue to guide and protect you all in your hunting and trapping.

God Bless You All!

Total Revenues 2017-2018



 Federal New Relationship Agreement \$2,679,065	 Membership Fees \$127,054
 Eenou Eeyou Limited Partnership \$2,060,755	 Board of Compensation \$118,200
 Eeyou Marine Region Wildlife Board \$314,092	 Other Revenues \$115,686
 Special Projects \$169,112	

During this fiscal year 2017-2018, the Cree Trappers Association managed a total budget of \$5.58 million.

The Eenou-Eeyou Limited Partnership (EELP) provided \$2.06 million, and the Federal New Relationship Agreement (FNRA) \$2.68 million, for a total of \$4.74 million, which represents 84.9% of the budget. We also received financial assistance of \$118,200 from the Board of Compensation (BOC).

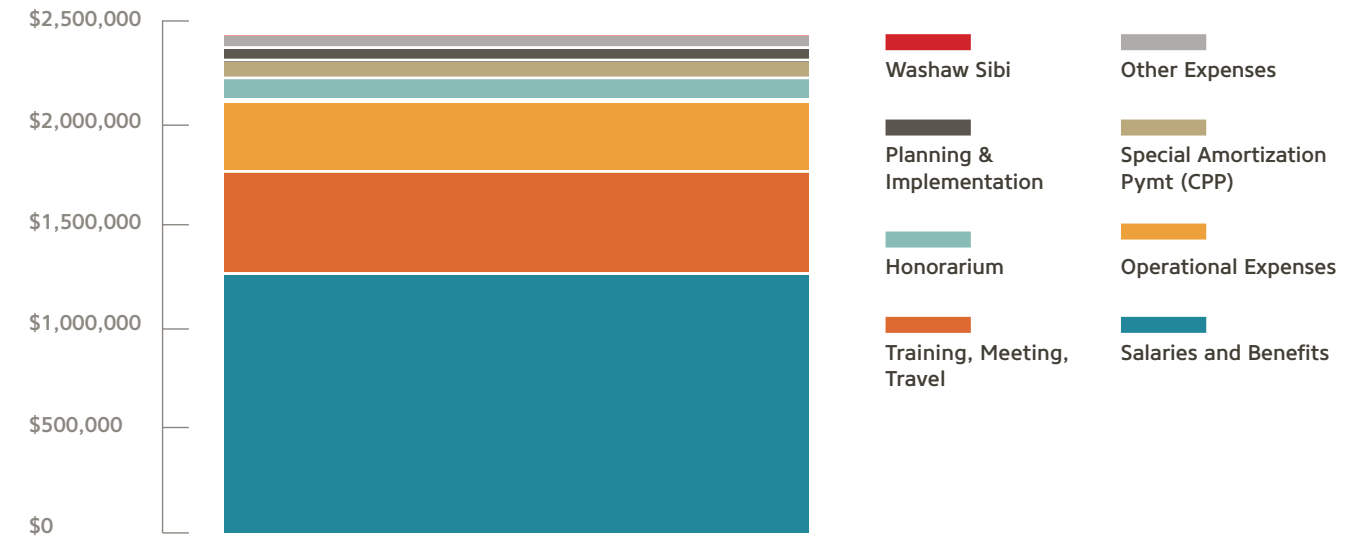
This year the funding agreement with the Eeyou Marine Region Wildlife Board for CTA Offshore Functions was \$314,092. Special Projects funding was from Indigenous and Northern Affairs Canada (INAC) (\$81,880), the Royal Canadian Mounted Police (RCMP) (\$24,212), Health Canada (\$15,858) and Niskamoon Corporation. (\$47,162).

The Regional CTA collected fees from members totalling \$127,054 and received other revenues from administration fees, rental of office and residential space, interest revenues, etc. for a total of \$115,686.

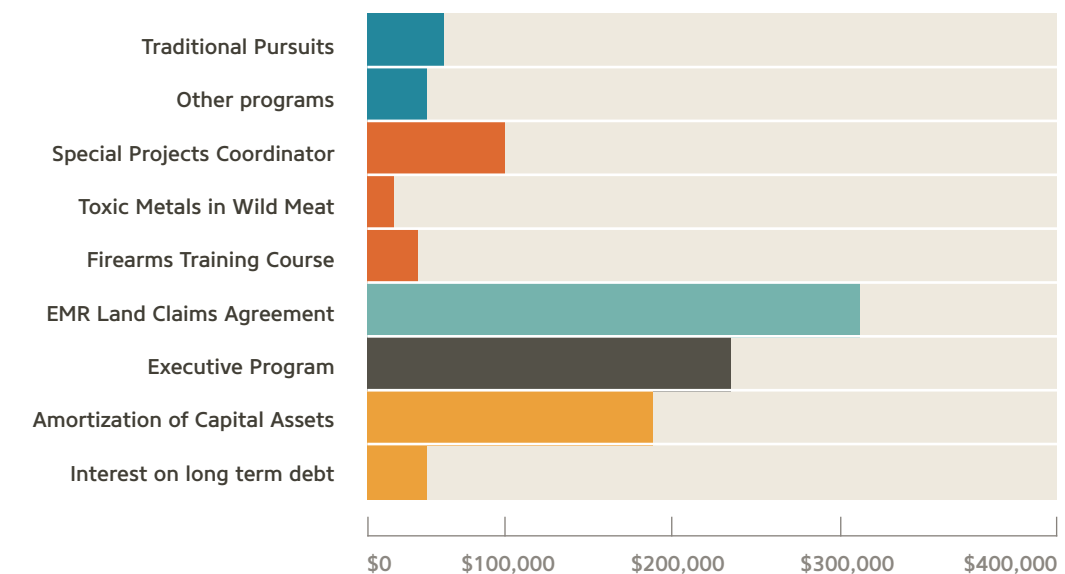
These charts present a brief overview of the global revenues and expenditures for the year ending on March 31, 2018. The total expenditures of \$5.58 million are broken into categories relating to Administration, Program Expenses & Capital Asset Amortization and also the Local Projects and Programs.

Note that the difference between the budget and the operating and allocated funds represents the overall surplus of the fiscal year.

Administration Expenses 2017-2018



Programs Expenses and Capital Asset Amortization 2017-2018



Funding Allocations to Local CTAs 2017-2018

Community	Memberships 2016-2017	Funding Allocated for 2017-2018
Chisasibi	1,903	\$ 411,566
Eastmain	511	\$ 177,825
Mistissini	1,223	\$ 286,330
Nemaska	434	\$ 163,634
Oujé-Bougoumou	186	\$ 117,835
Waskaganish	1,731	\$ 379,957
Waswanipi	719	\$ 193,256
Wemindji	518	\$ 156,303
Whapmagoostui	491	\$ 174,048
TOTAL	7,716	\$ 2,060,755

The allocations to local CTA Projects & Programs represent 50% of the EELP & FNRA funding. The amount each community receives is based on the number of memberships they sold during the previous fiscal year. They were approved by the General Assembly in August 2017. The funds were used to assist the trappers in their hunting, fishing and trapping activities.

Note that due to unforeseen events, it may happen that Local CTAs do not spend all allocated amounts during the fiscal year. If such is the case, the unspent amounts are transferred to the next fiscal year.

Ishtthchiikun in 2017-2018



Sales Report 2017-2018

Local CTA administrators collected furs from local harvesters. A first cheque that represented on average 85% of the estimated price of the furs was emitted to the trappers. The Regional CTA identified all furs, stored them and kept them in Eastmain until they were sold at auctions. Once a fur is sold, the harvester receives at a later date a cheque for the balance of the value of the fur minus the impost fee.

Last year, the CTA mainly bought martens and beavers from the trappers. Together, they represent 80% of the all species harvested and 87% of the sums paid.

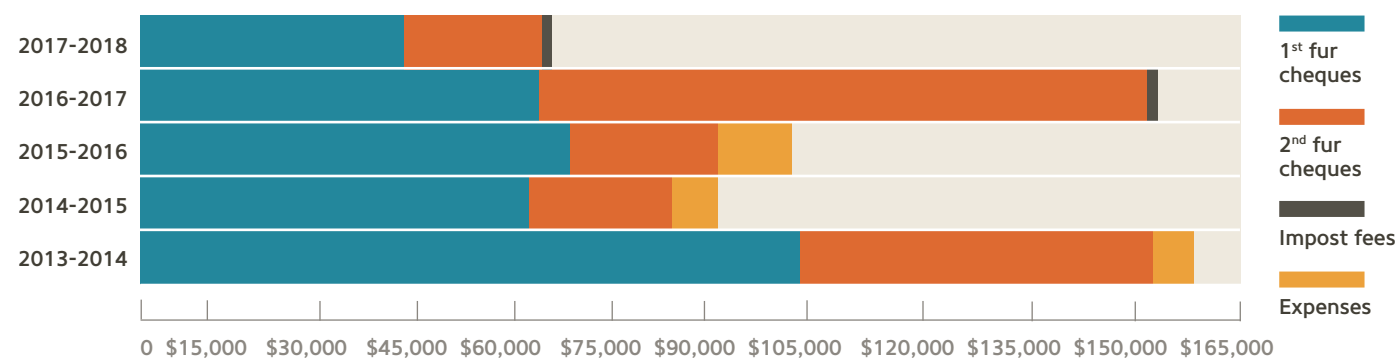
In 2017-2018, Wemindji was the community that sold the most furs to the CTA. Oujé-Bougoumou is the only community that has sold none this year.

Fur wise, 2017-2018 was a small year, representing only 40% of the previous year.

Community	Fur Sales (fur harvesters)	Fur Purchases (1st cheques)	Impost Fee (3%)	Balance Payable to Trappers
Wemindji	\$ 18,163	\$ 11,113	\$ 333	\$ 6,717
Mistissini	\$ 12,066	\$ 7,991	\$ 240	\$ 3,835
Chisasibi	\$ 11,806	\$ 6,729	\$ 202	\$ 4,876
Waskaganish	\$ 10,938	\$ 8,380	\$ 251	\$ 2,307
Whapmagoostui	\$ 5,143	\$ 3,034	\$ 91	\$ 2,019
Waswanipi	\$ 2,703	\$ 2,555	\$ 77	\$ 71
Eastmain	\$ 1,988	\$ 1,234	\$ 37	\$ 717
Nemaska	\$ 1,780	\$ 874	\$ 26	\$ 880
Washaw Sibi	\$ 570	\$ 380	\$ 11	\$ 178
Winneway*	\$ 269	\$ 338	\$ 10	\$ -79
Oujé-Bougoumou	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL	\$ 65,425	\$ 42,628	\$ 1,279	\$ 21,518

* In the years to come, the CTA will realign with its mission and only buy furs from its members.

Breakdown in fur amounts 2013 to 2018



Fur sales by species 2017-2018

Species	Quantity	Amount received
Marten MTN	805	\$ 46,983.35
Beaver BVR	720	\$ 10,159.71
Muskrat RAT	113	\$ 289.50
Red Fox RFX	50	\$ 875.60
Lynx LYX	41	\$ 4,248.26
Squirrel SQU	34	\$ 25.34
Weasel WSL	31	\$ 104.68
Otter OTR	30	\$ 814.40
Cross Fox XFX	16	\$ 558.46
Mink MNK	11	\$ 65.15
Wolf WLF	3	\$ 315.78
Silver Fox SFX	2	\$ 80.74
Coyote CTE	1	\$ 44.21
Raccoon RCN	1	\$ 1.16
Castoreum CAS		\$ 859.34
TOTAL AMOUNT PAID		\$ 65,425.68

Fur purchased by species 2017-2018

Species	Quantity	Amount Paid
Marten MTN	1,021	\$ 30,830.50
Beaver BVR	660	\$ 6,185.75
Muskrat RAT	149	\$ 223.38
Lynx LYX	64	\$ 2,247.00
Red Fox RFX	62	\$ 1,168.02
Squirrel SQU	43	\$ 25.00
Otter OTR	35	\$ 683.10
Weasel WSL	27	\$ 42.26
Mink MNK	17	\$ 104.24
Cross Fox XFX	15	\$ 359.00
Wolf WLF	4	\$ 104.00
Silver Fox SFX	3	\$ 76.00
Castoreum CAS		\$ 580.00
TOTAL AMOUNT PAID		\$ 42,628.25

Once at the auction, martens and beavers remain in high demand while wolf and lynx furs remain the highest priced. Of course, the price obtained for a fur always depends on its quality.

Ishthchiikun Insurance Fund

From October 1, 1991 to March 31, 2018

The Insurance fund and the Cree Fur Trust Fund have remained stable in 2017-2018 compared to the previous year.

Description	Initial Funding	Insurance at \$50 per cabin	Cabin insurance with BOC	Total
FUNDING				
Board of Compensation	\$ 86,539			\$ 86,539
Cree Nation of Chisasibi	\$ 30,000			\$ 30,000
James Bay Eeeyou Corp.	\$ 125,000			\$ 125,000
Chisasibi Trappers		\$ 15,750	\$ 126,378	\$ 142,128
Eastmain Trappers		\$ 13,176	\$ 47,780	\$ 60,956
Mistissini Trappers		\$ 5,750	\$ 149,868	\$ 155,618
Nemaska Trappers		\$ 3,750	\$ 70,237	\$ 73,987
Oujé-Bougoumou Trappers		\$ 0	\$ 78,834	\$ 78,834
Waskaganish Trappers		\$ 6,250	\$ 148,999	\$ 155,249
Waswanipi Trappers		\$ 650	\$ 71,242	\$ 71,892
Wemindji Trappers		\$ 6,150	\$ 107,664	\$ 113,814
Whapmagoostui Trappers		\$ 1,150	\$ 64,704	\$ 65,854
Subtotal	\$ 241,539	\$ 52,626	\$ 865,706	\$ 1,159,871
Interest earned on GIC's				\$ 83,056
Contribution from CTA				\$ 41,632
TOTAL FUNDING AND INTEREST				\$ 1,284,559
EXPENSES				
2017-2018				
Insurance Cost				\$ 143,644
Audit Fees				\$ 500
Previous Years				
Insurance Cost				\$ 831,308
Travel Expenses				\$ 10,939
Contract services				\$ 34,026
Honorarium				\$ 3,000
Insurance Claims Payouts				\$ 83,283
Bank Charges				\$ 246
Administration & Audit Fees				\$ 14,829
TOTAL EXPENSES				\$ 1,121,775
BALANCE CREE TRAPPERS INSURANCE FUND				\$ 162,784

Cree Fur Trust Fund

As of March 31, 2018

Community	Balance MAR-31-17	Expenses	Interest Revenue	Impost Fee	Balance MAR-31-18
Chisasibi	\$ 128,137	\$ -405	\$ 640	\$ 336	\$ 128,708
Eastmain	\$ 40,600	\$ -56	\$ 203	\$ 56	\$ 40,803
Mistissini	\$ 121,505	\$ -234	\$ 607	\$ 670	\$ 122,548
Nemaska	\$ 2,154	\$ -280	\$ 11	\$ 71	\$ 1,956
Oujé-Bougoumou	\$ 2,739	\$ -56	\$ 14	\$ 17	\$ 2,714
Waskaganish	\$ 42,816	\$ -555	\$ 214	\$ 243	\$ 42,718
Waswanipi	\$ 27,568	\$ -96	\$ 138	\$ 60	\$ 27,670
Wemindji	\$ 28,779	\$ -229	\$ 144	\$ 389	\$ 29,083
Whapmagoostui	\$ 17,061	\$ -56	\$ 85	\$ 57	\$ 17,147
TOTAL	\$ 411,360	\$ -1,967	\$ 2,055	\$ 1,899	\$ 413,347

Financial Statements

March 31, 2018



Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech

Independent Auditor's Report

To the Members of Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech

We have audited the accompanying financial statements of Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Raymond Chabot Grant Thornton LLP*¹

Montréal
June 13, 2018

¹ CPA auditor, CA public accountancy permit no. A108468

Operations
Year ended March 31, 2018

	2018				2017			
	General Fund				Capital			
	Unrestricted	Restricted Programs	Unrestricted Programs	Total	Asset Fund	Total	Total	Total
Revenues	\$	\$	\$	\$	\$	\$	\$	\$
Contributions								
Indigenous and Northern Affairs Canada (Note 12)		81,880		81,880		81,880		81,880
Cree Nation Government – Board of Compensation			118,200	118,200		118,200		127,329
Eenou-Eeyou Limited Partnership (Note 13)	784,302		1,276,453	2,060,755		2,060,755		2,034,309
Cree Nation Government – Fed seral New Relationship Agreement (Note 14)	1,738,472		940,593	2,679,065		2,679,065		2,552,200
Niskamoon Corporation		63,798		63,798		63,798		16,966
Eeyou Marine Region Wildlife Board		230,230		230,230		230,230		457,208
Health Canada		15,858		15,858		15,858		67,945
Royal Canadian Mounted Police		24,212		24,212		24,212		47,021
Membership fees	127,054			127,054		127,054		116,382
Net investment income	18,428			18,428		18,428		13,248
Rental income	17,100			17,100		17,100		30,100
Administration fees to Cree Trappers' Services Trust	10,000			10,000		10,000		10,000
Administration fees to Eeyou Marine Region Land Claims								
Agreement	20,546			20,546		20,546		35,000
Administration fees to Traditional pursuits program	6,152			6,152		6,152		2,545
Gain on disposal of tangible capital assets								33,709
Other	9,074		34,386	43,460		43,460		44,804
	2,731,128	415,978	2,369,632	5,516,738	–	5,516,738	–	5,670,646
Plus: Deferred revenues – beginning of year (Note 8)		83,862		83,862		83,862		87,019
Less: Deferred revenues – end of year (Note 8)		(16,636)		(16,636)		(16,636)		(83,862)
	2,731,128	483,204	2,369,632	5,583,964	–	5,583,964	–	5,673,803

Operations
Year ended March 31, 2018

	2018				2017			
	General Fund				Capital			
	Unrestricted	Restricted Programs	Unrestricted Programs	Total	Asset Fund	Total	Total	Total
Expenses	\$	\$	\$	\$	\$	\$	\$	\$
Staff salaries and benefits	1,267,596	266,362	185,354	1,719,312		1,719,312		1,830,290
Special payments (Note 15)	90,300			90,300		90,300		75,900
Honorarium	101,300			101,300		101,300		86,000
Travel and related expenses	105,002	95,483	48,504	248,989		248,989		235,228
Local projects			2,043,436	2,043,436		2,043,436		1,997,971
General Assembly	130,311			130,311		130,311		112,456
Board of Directors' meetings and travel	132,653			132,653		132,653		88,618
Executive meetings and travel	34,242			34,242		34,242		58,006
Training and workshops	88,516		30,044	118,560		118,560		102,497
Public relations	14,409			14,409		14,409		10,849
Office and residence occupancy costs	108,397	26,500		134,897		134,897		162,414
Professional fees	44,907			44,907		44,907		31,079
Legal fees	2,196			2,196		2,196		27,320
Office supplies, printing and freight	92,850	5,557		98,407		98,407		109,486
Telecommunications	30,958	3,600		34,558		34,558		33,938
Registration fees		12,103	3,947	16,050		16,050		17,051
Contracted services	55,488	21,791	31,924	109,203		109,203		199,486
Amortization of tangible capital assets					181,072	181,072		186,581
Bank charges	7,999	366		8,365		8,365		6,437
Interest on bank loan					35,370	35,370		37,205
Vehicle maintenance and insurance	6,197			6,197		6,197		5,456
Washaw Sibi Association	20,000			20,000		20,000		50,000
Financial assistance to Whapmagoostui Local CTA	18,443			18,443		18,443		
Administration fees – Eeyou Marine Region Land Claims								
Agreement program		26,698		26,698		26,698		35,000
Administration fees – Traditional pursuits program								2,545
Contribution to Cree Trappers' Services Trust	10,542			10,542		10,542		5,595
Planning and implementation	63,215			63,215		63,215		
Doubtful accounts	471		5,677	471		471		
Other								9,980
	2,425,992	488,504	2,318,842	5,233,338	216,442	5,449,780	216,442	5,517,388
	305,136	(5,300)	50,790	350,626	(216,442)	134,184	(216,442)	156,415
Excess (deficiency) of revenues over expenses								

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

Changes in Fund Balances
Year ended March 31, 2018

	2018						Restated
							2017
	General Fund				Capital	Total	Total
Unrestricted	Restricted Programs	Unrestricted Programs	Total	Asset Fund	Total	Total	
\$	\$	\$	\$	\$	\$	\$	
Balance, beginning of year							
Balance, as previously reported	1,114,104	85,460	36,003	1,235,567	816,095	2,051,662	1,895,247
Prior year's adjustment (Note 2)	(58,814)	(59,737)	118,551				
Balance, as restated	1,055,290	25,723	154,554	1,235,567	816,095	2,051,662	1,895,247
Excess (deficiency) of revenues over expenses	305,136	(5,300)	50,790	350,626	(216,442)	134,184	156,415
Interfund transfers (Note 10)	(153,927)			(153,927)	153,927		
Balance, end of year	1,206,499	20,423	205,344	1,432,266	753,580	2,185,846	2,051,662

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

Cash Flows
Year ended March 31, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	134,184	156,415
Non-cash items		
Amortization of tangible capital assets	181,072	186,581
Gain on disposal of tangible capital assets		(33,709)
	315,256	309,287
Net change in working capital items (Note 4)	(267,160)	110,342
Cash flows from operating activities	48,096	419,629
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(18,357)	(70,957)
Disposal of tangible capital assets		100,000
Term deposits	(507,256)	(814,598)
Receipt of term deposit	814,598	317,999
Cash flows from investing activities	288,985	(467,556)
FINANCING ACTIVITIES		
Repayment of the bank loan	(100,200)	(112,200)
Decrease in restricted cash	49,111	278,517
Cash flows from financing activities	(51,089)	166,317
Net increase in cash	285,992	118,390
Cash, beginning of year	534,535	416,145
Cash, end of year	820,527	534,535

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

Financial Position

March 31, 2018

			2018	Restated 2017
	General Fund	Capital Asset Fund	Total	Total
	\$	\$	\$	\$
ASSETS				
Current				
Cash	820,527		820,527	534,535
Restricted cash	27,180		27,180	76,291
Term deposit, 0.85% (1.3% as at March 31, 2017), maturing in January 2019	507,256		507,256	501,114
Term deposit, 1%, matured in April 2017				313,484
Trade and other receivables (Note 5)	225,663		225,663	139,262
Prepaid expenses	67,300		67,300	31,094
	<u>1,647,926</u>	<u>-</u>	<u>1,647,926</u>	<u>1,595,780</u>
Long-term				
Tangible capital assets (Note 6)		1,532,230	1,532,230	1,694,945
	<u>1,647,926</u>	<u>1,532,230</u>	<u>3,180,156</u>	<u>3,290,725</u>
LIABILITIES				
Current				
Trade payables and other operating liabilities (Note 7)	194,461		194,461	268,814
Prepaid memberships	2,053		2,053	1,446
Deferred revenues (Note 8)	16,636		16,636	83,862
Current portion of bank loan		100,200	100,200	100,200
Due to Cree Trappers' Services Trust, without interest (Note 17)	2,510		2,510	6,091
	<u>215,660</u>	<u>100,200</u>	<u>315,860</u>	<u>460,413</u>
Bank loan payable on demand (Note 9)		678,450	678,450	778,650
	<u>215,660</u>	<u>778,650</u>	<u>994,310</u>	<u>1,239,063</u>
FUND BALANCES				
General Fund				
Unrestricted	1,206,499		1,206,499	1,055,290
Restricted Programs	20,423		20,423	25,723
Unrestricted Programs	205,344		205,344	154,554
Invested in tangible capital assets		753,580	753,580	816,095
	<u>1,432,266</u>	<u>753,580</u>	<u>2,185,846</u>	<u>2,051,662</u>
	<u>1,647,926</u>	<u>1,532,230</u>	<u>3,180,156</u>	<u>3,290,725</u>

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

On behalf of the Board,



Director



Director

Notes to Financial Statements

March 31, 2018

1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION

The Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech (hereafter the «Organization») was originally incorporated as a not-for-profit organization under Part II of the Canada Corporations Act. On September 8, 2014, the Organization obtained its certificate of continuance and made the transition to the Canada Not-for-profit Corporations Act.

The Organization's activities involve the management of various programs which are undertaken to promote, protect and assist the activities and interests of the Cree trappers of Quebec. It is a not-for-profit organization under the Income Tax Act.

2 - PRIOR YEAR'S ADJUSTMENT

During the year, the Organization changed the classification of certain projects between the Restricted and Unrestricted Programs on the basis of the conditions attached to the different funding sources. As a result, a deficit of \$848 pertaining to the Traditional pursuits program has been reallocated from the Unrestricted to the Restricted Programs, while a surplus of \$117,703 pertaining to the New Relationship Agreement and Eenou-Eeyou Limited Partnership project has been reallocated from the Restricted to the Unrestricted Programs. In addition, an amount of \$58,814 has been reallocated from the unrestricted fund balance to the Restricted Programs fund balance so that, following the reclassification, the Restricted Programs fund balance presents a balance equivalent to that of the Eeyou Marine Region Land Claims Agreement project, the only Restricted Programs project showing an accumulated surplus at that moment. For the year ended March 31, 2017, these corrections led in total to a decrease of the unrestricted fund balance of \$58,814, a decrease of the Restricted Programs fund balance of \$59,737 and an increase of the Unrestricted Programs fund balance of \$118,551.

3 - SIGNIFICANT ACCOUNTING POLICIES**Basis of presentation**

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

Fund accounting

The principles of fund accounting have been employed in the preparation of these financial statements as the most appropriate method of controlling and reporting on the activities of the Organization.

Notes to Financial Statements

March 31, 2018

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)*General Fund*

The General Fund includes the assets, liabilities, revenues and expenses relating to service delivery, to administrative operations and to the specific programs reported under the following:

- General Fund – Unrestricted Operations;
- General Fund – Unrestricted Programs Operations;
- General Fund – Restricted Programs Operations.

The Restricted Programs are subject to the respect of conditions from the contributors.

Capital Asset Fund

The Capital Asset Fund was established for the purpose of accounting for tangible capital assets used in the operations of the Organization. Monies received, raised or borrowed for the purposes of acquiring tangible capital assets are accounted for in this fund.

Accounting estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts recorded in the financial statements, notes to financial statements and schedules. These estimates are based on management's 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 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. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

Subsequent measurement

At each reporting date, the Organization measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for the term deposit which the Organization has elected to measure at fair value by designating that fair value measurement shall apply.

Notes to Financial Statements

March 31, 2018

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 amortized cost is recognized in operations in the year the reversal occurs.

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 of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the appropriate fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership fees, rental income, administration fees and other sources of revenues

Membership fees are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Rental income, administration fees and other sources of revenues are recorded on an accrual basis to the extent that persuasive evidence of an arrangement exists, the services are rendered and amounts to be received can be reasonably estimated and collection is reasonably assured.

Net investment income

Investment transactions are recorded on the transaction date. Net investment income includes interest income, which is recognized using the accrual method of accounting on a time apportionment basis, and changes in fair value which are recognized when they occur.

Tangible capital assets

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

Notes to Financial Statements

March 31, 2018

3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)*Amortization*

Tangible capital assets are amortized using the following methods and annual rates:

	Methods	Rates
Buildings	Straight-line	10%
Office building	Straight-line	5%
Landscaping and vehicles	Straight-line	20%
Radio equipment and computers	Diminishing balance	30%
Equipment, furniture and fixtures	Diminishing balance	20%

Write-down

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

Pension plan

The pension plan, which is a defined benefit multi-employer plan, is accounted for in accordance with the recommendations on defined contribution plans as per the CPA Canada Handbook – Accounting since the Organization has insufficient information to apply defined benefit plan accounting. The pension expense is equal to the amount of contributions paid by the employer during the year.

4 - INFORMATION INCLUDED IN CASH FLOWS

The net change in working capital items is detailed as follows:

	2018	2017
	\$	\$
Trade and other receivables	(86,401)	27,583
Prepaid expenses	(36,206)	(29,149)
Due from Cree Trappers' Services Trust		48,689
Due to Cree Trappers' Services Trust	(3,581)	6,091
Trade payables and other operating liabilities	(74,353)	63,401
Prepaid memberships	607	(3,116)
Deferred revenues	(67,226)	(3,157)
	<u>(267,160)</u>	<u>110,342</u>

Notes to Financial Statements

March 31, 2018

5 - TRADE AND OTHER RECEIVABLES

	2018	2017
	\$	\$
Trade accounts receivable	8,707	16,489
Contributions receivable		
Cree Nation Government – Board of Compensation	29,550	
Eeyou Marine Region Wildlife Board	67,244	
Royal Canadian Mounted Police	4,212	
Niskamoon Corporation		32,286
Sales taxes receivable	115,612	87,484
Other	338	3,003
	<u>225,663</u>	<u>139,262</u>

6 - TANGIBLE CAPITAL ASSETS

	2018	2017		
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Buildings	7,100,999	7,013,540	87,459	115,176
Office building	1,683,529	420,873	1,262,656	1,346,832
Landscaping	85,435	48,373	37,062	59,079
Vehicles	35,450	29,211	6,239	13,329
Radio equipment	1,195,402	1,189,602	5,800	8,285
Equipment, furniture and fixtures	419,743	331,548	88,195	106,945
Computers	157,519	112,700	44,819	45,299
	<u>10,678,077</u>	<u>9,145,847</u>	<u>1,532,230</u>	<u>1,694,945</u>

7 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	2018	2017
	\$	\$
Trade accounts payable	151,353	219,742
Staff salaries and benefits payable	43,108	49,072
	<u>194,461</u>	<u>268,814</u>

Government remittances total \$2,432 as at March 31, 2018 (\$3,264 as at March 31, 2017).

Notes to Financial Statements
March 31, 2018

8 - DEFERRED REVENUES

	2018			
	Balance, beginning of year	Contributions received for the year	Contributions recognized in operations	Balance, end of year
	\$	\$	\$	\$
Eeyou Marine Region Wildlife Board	83,862	230,230	314,092	
Niskamoon Corporation		63,798	47,162	16,636
	<u>83,862</u>	<u>294,028</u>	<u>361,254</u>	<u>16,636</u>
	2017			
	Balance, beginning of year	Contributions received for the year	Contributions recognized in operations	Balance, end of year
	\$	\$	\$	\$
Eeyou Marine Region Wildlife Board	87,019	457,208	460,365	83,862

The deferred revenues are related to the Traditional pursuits program in 2018 and the Eeyou Marine Region Land Claims Agreement program in 2017.

9 - BANK LOAN PAYABLE ON DEMAND

	2018	2017
	\$	\$
Bank loan payable on demand, secured by the building with a net carrying amount of \$1,262,656 as at March 31, 2018 and by a hypothec on the universality of property, prime rate plus 1.1% (4.55%) (prime rate plus 1.15% as at March 31, 2017 (3.85 %)), payable in monthly instalments of \$8,350 plus interest, renewable in September 2018, maturing on February 6, 2026 (a)	<u>778,650</u>	878,850
Current portion	100,200	100,200
Bank loan payable on demand	<u>678,450</u>	778,650
	<u>778,650</u>	878,850
	-	-

(a) Under the terms of the credit agreement, the Organization is required to respect certain covenants.

Based on the assumption that the demand feature of the callable loan is not exercised, the estimated instalments on the bank loan payable on demand for the next five years are \$100,200 annually.

Notes to Financial Statements
March 31, 2018

10 - INTERFUND TRANSFERS

The amount transferred to the Capital Asset Fund corresponds to the following:

	2018	2017
	\$	\$
Acquisition of tangible capital assets		
General Fund – unrestricted	18,357	70,957
Disposal of tangible capital assets		(100,000)
Principal repayment of the bank loan payable on demand	100,200	112,200
Interest on bank loan payable on demand	35,370	37,205
	<u>153,927</u>	<u>120,362</u>

11 - FUNDING OF CAPITAL ASSETS

Provincial funding

On October 17, 2001, the Organization entered into an agreement with the Government of Quebec for an amount of \$3,697,474 to finance the following through a 20-year loan guarantee:

	2001-2002	2002-2003	2003-2004	2004-2005	Total
	\$	\$	\$	\$	\$
Communication equipment	250,000	250,000	200,000	310,000	1,010,000
Repairs, improvements and construction of trapline camps		337,474	600,000	835,000	1,772,474
Office and storage facilities		300,000	300,000	315,000	915,000
	<u>250,000</u>	<u>887,474</u>	<u>1,100,000</u>	<u>1,460,000</u>	<u>3,697,474</u>

This agreement was irrevocably assigned to the James Bay Cree Projects Corporation Ltd., which has entered into a loan agreement with Caisse centrale Desjardins in order to provide the above.

Federal funding

The federal component of this capital funding arises from a comprehensive funding agreement that was amended on March 18, 1999 to provide for an additional amount of \$750,000 for community buildings. The amendment requires the Organization to complete the construction of a central office, local offices and warehouses in addition to purchasing a communication system as well as the related equipment and vehicles. This additional amount is being provided pursuant to Section 28.5.6B of the James Bay and Northern Quebec Agreement (JBNQA). The projects were completed within budget.

Notes to Financial Statements

March 31, 2018

11 - FUNDING OF CAPITAL ASSETS (Continued)**Apatisiwin and Niskamoon Corporation funding**

From 2002 to 2004, Apatisiwin provided funding to the Organization to build cabins in accordance with the following agreements:

	\$
Agreement no. 2002-12	117,420
Agreement no. 2003-07	1,071,420
Agreement no. 2004-07	1,597,895

As of March 30, 2005, Apatisiwin was dissolved and Niskamoon Corporation took over the funding to build the cabins under the following agreements:

	\$
Agreement no. 2005-24	1,000,000
Agreement no. 2006-55	115,000
Agreement no. 2007-86	63,913

Conditions were met by the Organization and the maximum funding obtained.

12 - INDIGENOUS AND NORTHERN AFFAIRS CANADA

This funding is provided by the Indigenous and Northern Affairs Canada comprehensive funding arrangement (no. 1718-QC-000002). The source program is the Community Economic Development program (\$81,880; \$81,880 in 2017).

13 - EENOU-EEYOU LIMITED PARTNERSHIP

On February 7, 2002, the Crees of Quebec entered into an agreement with the Government of Quebec. This agreement dealt with, among other matters, the long-term implementation of Section 28 of the JBNQA and provided for funding to be paid to the Eenou-Eeyou Limited Partnership for that and other purposes. As a consequence, Quebec's obligation to provide financial assistance for the matters contemplated in Section 28.5.6 of the JBNQA has been assumed by this entity.

14 - FEDERAL NEW RELATIONSHIP AGREEMENT

On February 21, 2008, the Crees of Quebec entered into an agreement with the Government of Canada. This agreement dealt with, among other matters, the long-term implementation of Section 28 of the JBNQA and provided for funding to be paid to the Cree Nation Government (Cree Regional Authority in 2013 and before) for that and other purposes. As a consequence, Canada's obligation to provide financial assistance for the matters contemplated in Section 28.5.6 of the JBNQA has been assumed by this entity.

Notes to Financial Statements

March 31, 2018

15 - PENSION PLAN LIABILITY

The Organization participates in the James Bay Cree-Naskapi Pension Plan (hereafter the «Plan»). The Plan is a defined benefit multi-employer plan with seventeen (17) different participating employers for all their employees who satisfy certain eligibility conditions. There is no separate account by employer under the Plan.

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

The last complete actuarial valuation of the Plan was conducted as of December 31, 2016 and revealed a total deficit of \$37,208,000 using the prescribed solvency basis as of December 31, 2016. For the Organization, the allocated portion of this deficit equals \$867,300. This will trigger additional monthly special payments of \$7,600 until the next valuation. Gains or losses as revealed by future valuations of the Plan will have an impact on these amounts.

The Plan expenses of the Organization for the year amounted to \$340,925 (\$358,552 in 2017), including special payments of \$90,300 (\$75,900 in 2017).

16 - FINANCIAL RISKS**Credit risk**

The Organization is exposed to credit risk regarding the financial assets recognized in the statement of financial position, other than the term deposit. The Organization has determined that the financial assets with more credit risk exposure are trade and other receivables (other than sales taxes receivable) since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Organization.

Market risk

The Organization's financial instruments expose it to market risk, in particular to interest rate risk, resulting from both its investing and financing activities.

Interest rate risk

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

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

The bank loan payable on demand bears interest at a variable rate and the Organization is, therefore, exposed to the cash flow risk resulting from interest rate fluctuations.

Notes to Financial Statements

March 31, 2018

16 - 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.

17 - SIGNIFICANT INFLUENCE

The Organization exercises a significant influence over the Cree Trappers' Services Trust given the fact that its directors act as the Trust's trustees.

During the year, the Organization entered into related party transactions with the Cree Trappers' Services Trust. These transactions were carried out at the exchange amount, which is the value established and accepted by the parties.

The Trust, which was created by the Organization as a result of a deed of constitution of a perpetual trust under the Civil Code of Quebec, was established for the purpose of providing certain services for or on behalf of trappers who are members of the Organization.

18 - COMMITMENT

The Company has entered into a long-term lease agreement expiring on June 30, 2019 which calls for lease payments of \$84,000 for the rental of a building. Minimum lease payments for the next years are \$67,200 in 2019 and \$16,800 in 2020.

19 - COMPARATIVE FIGURES

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

Schedules

Year ended March 31, 2018

	2018	SCHEDULE A 2017
	\$	\$
GENERAL FUND – UNRESTRICTED – OPERATIONS		
Revenues		
Membership fees	127,054	116,382
Net investment income	18,428	13,248
Eenou-Eeyou Limited Partnership (Note 13)	784,302	708,724
Cree Nation Government – Federal New Relationship Agreement (Note 14)	1,738,472	1,554,849
Rental income	17,100	30,100
Administration fees to Cree Trappers' Services Trust	10,000	10,000
Administration fees to Eeyou Marine Region Land Claims Agreement	20,546	35,000
Administration fees to Traditional pursuits program	6,152	2,545
Other	9,074	19,283
	<u>2,731,128</u>	<u>2,490,131</u>
Expenses		
Staff salaries and benefits	1,267,596	1,170,860
Special payments (Note 15)	90,300	75,900
Honorarium	101,300	74,700
Travel and related expenses	105,002	32,151
General Assembly	130,311	112,456
Board of Directors' meetings and travel	132,653	88,618
Executive meetings and travel	34,242	58,006
Training	88,516	72,933
Public relations	14,409	10,849
Office and residence occupancy costs	108,397	124,039
Professional fees	44,907	31,079
Legal fees	2,196	27,320
Office supplies, printing and freight	92,850	94,106
Telecommunications	30,958	27,338
Contracted services	55,488	45,477
Bank charges	7,999	6,252
Vehicle maintenance and insurance	6,197	5,456
Washaw Sibi Association	20,000	50,000
Financial assistance to Whapmagoostui Local CTA	18,443	
Contribution to Cree Trappers' Services Trust	10,542	5,595
Planning and implementation	63,215	
Doubtful accounts	471	
	<u>2,425,992</u>	<u>2,113,135</u>
Excess of revenues over expenses	<u>305,136</u>	<u>376,996</u>

Schedules
Year ended March 31, 2018

	SCHEDULE B				
	2018				Restated 2017
	Coordinator special projects	Eeyou Marine Region Land Claims Agreement	Firearms training courses – RCMP	Traditional pursuits	Toxic Metals in Hunted Wild Game and Meats
	\$	\$	\$	\$	\$
GENERAL FUND – RESTRICTED PROGRAMS – OPERATIONS					
Revenues					
Indigenous and Northern Affairs Canada (Note 12)	81,880				81,880
Eeyou Marine Region Wildlife Board		230,230			230,230
Niskamoon Corporation			24,212	63,798	63,798
Royal Canadian Mounted Police					24,212
Health Canada					15,858
Other					67,945
					16,527
					687,547
Plus: Deferred revenues – beginning of year (Note 8)		83,862			83,862
Less: Deferred revenues – end of year (Note 8)				(16,636)	(83,862)
	<u>81,880</u>	<u>314,092</u>	<u>24,212</u>	<u>47,162</u>	<u>15,858</u>
Expenses					
Staff salaries and benefits	54,114	212,248			266,362
Travel and related expenses	33,066	15,231	6,426	40,460	300
Training and workshops		30,044			30,044
Registration fees			12,103		12,103
Office and residence occupancy costs		26,500			26,500
Office supplies, printing and freight		5,557			5,557
Telecommunications		3,600			3,600
Contracted services			5,683	550	21,791
Bank charges		366			366
Administration fees		20,546		6,152	26,698
	<u>87,180</u>	<u>314,092</u>	<u>24,212</u>	<u>47,162</u>	<u>15,858</u>
Deficiency of revenues over expenses	<u>(5,300)</u>				<u>(5,300)</u>

Schedules
Year ended March 31, 2018

	SCHEDULE C				
	2018				Restated 2017
	Executive program	Firearms training courses – CTA	Federal Relationship Agreement and Eeyou-Eeyou Limited Partnership	Sundry programs	Total
	\$	\$	\$	\$	\$
GENERAL FUND – UNRESTRICTED PROGRAMS – OPERATIONS					
Revenues					
Cree Nation Government – Board of Compensation	118,200		1,236,453	40,000	118,200
Eeyou-Eeyou Limited Partnership (Note 13)					1,276,453
Cree Nation Government – Federal New Relationship Agreement (Note 14)	116,291		824,302		940,593
Other		29,146		5,240	34,386
	<u>234,491</u>	<u>29,146</u>	<u>2,060,755</u>	<u>45,240</u>	<u>2,369,632</u>
Expenses					
Staff salaries and benefits	185,354				185,354
Travel and related expenses	46,944	1,560			48,504
Registration fees		3,947			3,947
Local projects			2,043,436		2,043,436
Contracted services		1,170		30,754	31,924
Other				5,677	5,677
	<u>232,298</u>	<u>6,677</u>	<u>2,043,436</u>	<u>36,431</u>	<u>2,318,842</u>
Excess (deficiency) of revenues over expenses	<u>2,193</u>	<u>22,469</u>	<u>17,319</u>	<u>8,809</u>	<u>50,790</u>

Schedules
Year ended March 31, 2018

	SCHEDULE D								
								2018	2017
	Computers	Equipment, furniture and fixtures	Radio equipment	Vehicles	Land- scaping	Office building	Buildings	Total	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	
TANGIBLE CAPITAL ASSETS AND INVESTMENT IN CAPITAL ASSET FUND									
Capital acquisitions (disposal)									
Buildings									(66,291)
Landscaping									49,305
Computer equipment	15,423							15,423	16,428
Equipment, furniture and fixtures		2,934						2,934	5,224
Current year's acquisitions	15,423	2,934	-	-	-	-	-	18,357	4,666
Amortization	(15,903)	(21,682)	(2,486)	(7,090)	(22,018)	(12,110)	(99,783)	(181,072)	(186,581)
Tangible capital assets balance, beginning of year	45,299	106,945	8,285	13,329	59,079	1,346,832	115,176	1,694,945	1,876,860
Tangible capital assets balance, end of year	44,819	88,197	5,799	6,239	37,061	1,334,722	15,393	1,532,230	1,694,945
Bank loan payable on demand						(778,650)		(778,650)	(878,850)
Invested in tangible capital assets	44,819	88,197	5,799	6,239	37,061	556,072	15,393	753,580	816,095

Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun

Independent Auditor's Report

To the Directors of Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun

We have audited the accompanying financial statements of Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditor's responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun as at March 31, 2018 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Raymond Chabot Grant Thornton LLP*¹

Montréal
June 13, 2018

¹ CPA auditor, CA public accountancy permit no. A108468

Operations

Year ended March 31, 2018

				2018	2017
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
Revenues					
Membership fees		141,507		141,507	140,738
Net investment income		778	2,055	2,833	3,098
Impost fee revenue			1,899	1,899	
Insurance refunds		3,470		3,470	20,400
Contribution from Cree Trappers' Association	10,542			10,542	5,595
Fur sales	99,978			99,978	158,703
	<u>110,520</u>	<u>145,755</u>	<u>3,954</u>	<u>260,229</u>	<u>328,534</u>
Expenses					
Office supplies, printing and freight	5,865		1,467	7,332	3,505
Cabin replacement costs		3,470		3,470	20,400
Insurance		143,644		143,644	139,487
Impost fee	1,899			1,899	
Cost of fur sold	113,878			113,878	144,793
Audit	7,784	500	500	8,784	7,434
Administration charges from Cree Trappers' Association	10,000			10,000	10,000
	<u>139,426</u>	<u>147,614</u>	<u>1,967</u>	<u>289,007</u>	<u>325,619</u>
Excess (deficiency) of revenues over expenses	<u>(28,906)</u>	<u>(1,859)</u>	<u>1,987</u>	<u>(28,778)</u>	<u>2,915</u>

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

Changes in Fund Balance

Year ended March 31, 2018

				2018	2017
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
Fund balances (negative), beginning of year	(125,350)	164,643	411,360	450,653	447,738
Excess (deficiency) of revenues over expenses	(28,906)	(1,859)	1,987	(28,778)	2,915
Fund balances (negative), end of year	<u>(154,256)</u>	<u>162,784</u>	<u>413,347</u>	<u>421,875</u>	450,653

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

Cash Flows

Year ended March 31, 2018

	2018	2017
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	(28,778)	2,915
Net change in working capital items (Note 3)	30,014	(21,746)
Cash flows from operating activities	<u>1,236</u>	<u>(18,831)</u>
INVESTING ACTIVITIES		
Term deposit	(316,309)	
Receipt of term deposit		310,378
Due from Cree Trappers' Association	3,581	(6,091)
Cash flows from investing activities	<u>(312,728)</u>	<u>304,287</u>
FINANCING ACTIVITIES		
Due to Cree Trappers' Association and cash flows from financing activities		(48,689)
Net increase (decrease) in cash	(311,492)	236,767
Cash, beginning of year	369,590	132,823
Cash, end of year	<u>58,098</u>	<u>369,590</u>

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

Financial Position

March 31, 2018

				2018	2017
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
ASSETS					
Current					
Cash (bank overdraft)	(477,371)	122,122	413,347	58,098	369,590
Trade and other receivables (Note 5)	45,739			45,739	89,879
Inventory (Note 6)	29,383			29,383	30,538
Prepaid expenses		40,662		40,662	42,800
Due from Cree Trappers' Association, without interest	2,510			2,510	6,091
	<u>(399,739)</u>	<u>162,784</u>	<u>413,347</u>	<u>176,392</u>	<u>538,898</u>
Long-term					
Term deposit (Note 4)	316,309			316,309	
	<u>(83,430)</u>	<u>162,784</u>	<u>413,347</u>	<u>492,701</u>	<u>538,898</u>
LIABILITIES					
Current					
Trade payables and other operating liabilities	70,726	-	-	70,726	88,145
FUND BALANCES (NEGATIVE)					
Initial contribution	100			100	100
General Fund	(154,256)			(154,256)	(125,350)
Insurance Fund		162,784		162,784	164,643
Fur Trust Fund			413,347	413,347	411,360
	<u>(154,156)</u>	<u>162,784</u>	<u>413,347</u>	<u>421,975</u>	<u>450,753</u>
	<u>(83,430)</u>	<u>162,784</u>	<u>413,347</u>	<u>492,701</u>	<u>538,898</u>

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

On behalf of the Board,


Director


Director

Notes to Financial Statements

March 31, 2018

1 - GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION

The Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun (hereafter the «Trust») was created as a result of a deed of constitution of a commercial trust under the Civil Code of Québec by the Cree Trappers' Association (CTA), the settler, for the purpose of providing certain services for or on behalf of trappers who are members of the CTA. The trustees are the directors of the CTA.

2 - SIGNIFICANT ACCOUNTING POLICIES**Basis of presentation**

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

Fund accounting

The principles of fund accounting have been employed in the preparation of these financial statements as the most appropriate method of controlling and reporting on the activities of the Trust.

General Fund

The General Fund covers the activities of the Cree Fur Project, which facilitates the marketing of furs for the Cree trappers. Assets, liabilities, revenues and expenses relating to service delivery and administrative activities are reported in the General Fund.

Insurance Fund

The Insurance Fund has been set up to create a self-insurance program covering trapline cabins and equipment for Cree trappers who have subscribed to the program. Assets, liabilities, revenues and expenses relating to this program are reported in the Insurance Fund.

Fur Trust Fund

The Fur Trust Fund was originally set up by the Department of Indian Affairs in the late 1930's to cover the shipping costs of fur from the local communities to the auction houses. In 1990, the management of this fund was transferred to the Cree Trappers' Association, which in turn transferred it to the Trust in 2003. Any disbursement from the fund needs to be unanimously approved by the nine Cree communities through the General Assembly. Assets, liabilities, revenues and expenses relating to the shipping cost of fur are reported in the Fur Trust Fund.

Accounting estimates

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

Notes to Financial Statements

March 31, 2018

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)**Financial assets and liabilities***Initial measurement*

Upon initial measurement, the Trust's financial assets and liabilities from transactions not concluded with related parties and those from transactions with parties whose sole relationship with the Trust 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. Transaction costs relating to financial assets and liabilities that will be measured subsequently at fair value are recognized in operations in the year they are incurred.

Subsequent measurement

At each reporting date, the Trust measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for the term deposit which the Trust has elected to measure at fair value by designating that fair value measurement shall apply.

With respect to financial assets measured at amortized cost, the Trust assesses whether there are any indications of impairment. When there is an indication of impairment, and if the Trust 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 amortized cost is recognized in operations in the year the reversal occurs.

Revenue recognition*Membership fees and insurance refunds*

Membership fees are recognized as revenue proportionally over the fiscal year to which they relate to the extent that persuasive evidence of an arrangement exists, the amount to be received can be reasonably estimated and collection is reasonably assured.

Insurance refunds are recorded on an accrual basis to the extent that persuasive evidence of an arrangement exists, the amount to be received can be reasonably estimated and collection is reasonably assured.

Fur sales

Fur sales are recorded on an accrual basis to the extent that persuasive evidence of an arrangement exists, the fur pelts are sold at the auction house and amounts to be received can be reasonably estimated and collection is reasonably assured.

Notes to Financial Statements

March 31, 2018

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)*Net investment income*

Investment transactions are recorded on the transaction date and resulting revenues are recognized using the accrual method of accounting.

Net investment income includes interest income, which is recognized on a time apportionment basis, and changes in fair value, which are recognized when they occur.

Inventory valuation

The inventory consists of fur pelts and is recorded at the lower of cost and net realizable value. The cost of fur pelts is determined using the average cost method.

Related party transactions

During the year, the Trust entered into related party transactions with the Cree Trappers' Association. These transactions were carried out at the exchange amount, which is the value established and accepted by the parties.

3 - INFORMATION INCLUDED IN CASH FLOWS

The net change in working capital items is detailed as follows:

	<u>2018</u>	<u>2017</u>
	\$	\$
Trade and other receivables	44,140	(50,364)
Inventory	1,155	(1,579)
Prepaid expenses	2,138	(1,251)
Trade payables and other operating liabilities	<u>(17,419)</u>	<u>31,448</u>
	<u>30,014</u>	<u>(21,746)</u>

4 - TERM DEPOSIT

The Trust manages its term deposit on the basis of its cash requirements so as to optimize interest income. At year-end, the Trust has the following term deposit:

	<u>2018</u>	<u>2017</u>
	\$	\$
Guaranteed income certificate, 0.9%, maturing on April 13, 2018	<u>316,309</u>	<u>-</u>

5 - TRADE AND OTHER RECEIVABLES

As at March 31, 2018, two customers represent 56% and 33% respectively of total trade and other receivables (one customer represented 100% as at March 31, 2017).

Financial Position

March 31, 2018

6 - INVENTORY

The amount of inventory recognized as an expense during the year corresponds to the cost of fur sold presented in the statement of operations.

7 - FINANCIAL RISKS**Credit risk**

The Trust is exposed to credit risk regarding the financial assets recognized in the statement of financial position. The Trust has determined that the financial assets with more credit risk exposure are trade and other receivables (with the exception of sales taxes receivable) and due from Cree Trappers' Association since failure of any of these parties to fulfil their obligations could result in significant financial losses for the Trust.

Market risk

The Trust's financial instruments expose it to market risk, in particular to interest rate risk, resulting from its investing activities.

Interest rate risk

The term deposit bears interest at a fixed rate and the Trust is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations.

Liquidity risk

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

CTA's Elected Positions 1978-2018

President	Vice president	Secretary-Treasurer
Thomas Coon August 1978-1982	James Visitor August 1978-1983	Steven Bearskin August 1978-1981
Robbie Matthew December 1982-1985	Fred L. Tomatuk January 1983-1984	Robert Kanatewat June 1981-1984
Edward Gilpin Jr. August 1985-2000	Thomas Coon March 1984-1985	Thomas Coon August 1985-1986
Thomas Coon April 2000-2002	George Lameboy August 1985-1989	Simeon Pash August 1986-2015
Johnny M. Cooper August 2002-2004	James Visitor August 1989	Since 2015, this is a permanent position
Isaac Masty September 2005-2009	Thomas Coon September 1989-2000	
Alfred Jolly August 2009 - January 2011	Donald Gilpin June 2000-2002	
Alfred Coonishish January 2011 - August 2011	Thomas Coon August 2002-2011	
Isaac Masty August 2011-2014	Willie K. Gunner August 2011-2014	
Willie K. Gunner August 2014-2017	Fred L. Tomatuk August 2014-2017	
Fred L. Tomatuk Current	This position is appointed by the Board of Directors since August 2017	



Cree Trappers' Association

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