



Cree Trappers'
Association
Annual Report
2020-2021



Living by our Traditional Values
Pursuing our Cree way of life
Maintaining the path for future generations

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CTA's 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.

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 Sanford Diamond and every other photographer who so generously shared pictures with us.

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Message from Thomas Stevens – Executive Director

Wachiya,

Since March 2021, I have been in the position of Executive Director. I am most pleased to have been selected and will continue dedicating myself to the success of the Cree Trappers' Association. As you all know, I was first hired with the organization in 2016 in the position of Special Projects Coordinator. I have a sense that this new challenge will allow me to contribute even further to the modernization of the CTA and the establishment of even stronger programs and services for all Cree hunters and trappers.

I want to take the time to thank Richard Shecapio for his involvement as Executive Director in 2020-2021. We wish him luck in his new endeavors and know that he remains dedicated to the CTA's mission.

Needless to say, 2020-2021 has been less than ordinary. No one suspected in February that the following months, a pandemic would hit us so hard. It was difficult for all of us to see loved ones becoming anxious, getting sick, losing jobs, ...

However unnerving this situation has been, we have kept moving forward and have again shown how strong our people can be. With the financial support of Niskamoon, the Cree Nation Government, the Cree Health Board, and the Eenou Eeyou Foundation, we have contributed to keeping our members safe and busy.

We received more than one million dollars that we used to coordinate and pay for ground, air transportation, opening roads to camps and food subsidy to ensure that land users went to their camps and stayed there, practicing our traditional way of life. The land has always been there for us and it became again the safest solution.

Since the COVID-19 has caused precarity for many Crees, we implemented a very successful traditional Food Program. Through this initiative, we ensured to supply food to those who did not have enough and who could not go out to the bush to hunt. Being Cree, even in this modern world, means to share!

We have also continued the work to offer more structure to the local CTA Committees. The intention is to ensure they function effectively, report back and follow certain guidelines, including dedicating a minimum of 80% of the funding they receive from the regional CTA to hunters' and trappers' program/services.

Finally, we are most grateful to Fred L. Tomatuk who was the President of the CTA until March 2021. Over the last five years, he has demonstrated his total dedication to the CTA. Most of it all, Fred has accompanied us in the transformation and modernization of the organization. It takes a lot of wisdom to play such a role.

More challenges are awaiting us, even if normality is returning. I definitely look forward to this coming year!



The Regional CTA's Board of Directors and Executive Committee

(as of March 31, 2021)



Fred L. Tomatuk
President



Thomas Jolly
Executive Committee Member
Nemaska



Bert W. Moar
(Vice President until 2020)
Waskaganish



Redfern Blueboy
Executive Committee Member
(Since 2020)
Waskaganish



Adrian Chiskamish
Chisasibi



Clayton Tomatuk
Eastmain
(Executive member from
December 2020 to March 29, 2021)



Willie Iserhoff
Mistissini



Anna Bosum
Ouje Bougoumou



Allan L. Copper
Waswanipi



Stanley Shashaweskum
Wemindji



Elijah Sandy
Whapmagoostui



Billy Katapatuk
Observer
Washaw Sibi

Our Staff



Richard Shecapio
Executive Director
(Until October 2020)



Thomas Stevens
Executive Director
(Special Projects Coordinator
until March 2021)



Allan A. House
Secretary-Treasurer



Jacinthe Beaudoin
Controller





Gordon Louttit
Accountant Clerk



Samuel Moses
Accounting Clerk



Mary-Jane Salt
Eeyou Ituun Coordinator



Donovan Moses
Special Projects Coordinator
Since March 2021



Ron Zachary
Fur Technician



Peggy Blackned
Executive Assistant



Phyllis Tomatuk
Secretary Receptionist



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.

The Agreement respecting a New Relationship between the Cree Nation and the Government of Quebec signed in 2002, the Agreement concerning a New Relationship between the Government of Canada and the Crees of Eeyou Istchee signed in 2007 and the Paix des Braves signed in 2008 all recognize the importance of protecting the rights as well as the uniqueness and distinctiveness of Eeyou/Eenou trappers and hunters while giving the means to the CTA to do so.

The Eeyou Marine Region (EMR) Land Claims Agreement ('Offshore Agreement'), signed in 2012, is the conclusion of negotiations on the rights and obligations of the Crees and Canada in the offshore area of Eeyou Istchee (Whapmagoostui, Chisasibi, Wemindji, Eastmain and Waskaganish), which were initiated 1974. 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.





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:

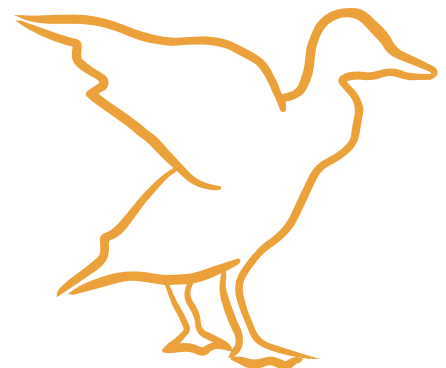
To foster, promote, protect and assist in preserving the way of life, values, activities and traditions of the Eeyou/Eenou trappers of Québec and to safeguard the traditional system of Eeyou/Eenou traplines.

These "traditional systems" have prevailed over time, and are of great significance and importance to the Cree Nation for any future agreements. Today, through CTA support, Cree hunters and trappers can continue to proudly occupy the land, knowing that their values, traditions, and practices are defended.

More recently, under the Offshore Agreement, the CTA gained responsibilities in the coastal regions. It must be consulted regularly by the Wildlife Board on wildlife management matters. The CTA members are also consulted and make recommendations about wildlife management measures. The CTA has a role in monitoring harvesting activities and ensuring that harvesters are aware of implementation of all special measures in the Offshore region. The CTA allocates and enforces 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

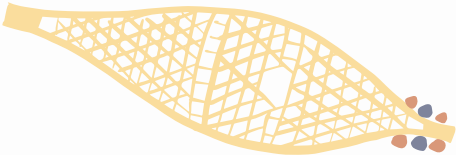
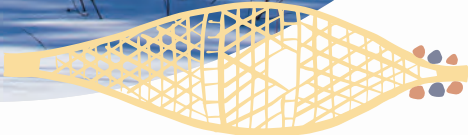
The Cree Trappers' Association is governed by a Board of Directors whose members represent the nine Cree communities in Eeyou Istchee. The Board is responsible for the general management and direction of the affairs of CTA, and is required to act collectively on all decisions and matters related to the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





General Review of the Year

2020-2021 was a most unusual year in the situation of the global pandemic. It has forced all of us to adapt and adopt new ways of working. From March to May 2021, all of our staff worked remotely. This has allowed us to become more accustomed with technological tools. We see this as another example of our ability to constantly adapt.

The CTA played a significant role in the coordination of the access to Traditional Food 2020-2021 program that was carried out in the Spring, Fall and Winter. This emergency measure aimed at providing traditional food for the families in need during this COVID-19 crisis was implemented. This great initiative was financially supported by the Cree Nation Government and Cree Board of Board of Health and Social Services of James Bay in the Spring and then by other local or regional funding partners.

The Cree Trappers' Association, in collaboration with funding partners, was also busy during the pandemic aiding members that needed financial support to either access their spring break camps to remain safe by providing either transportation or food coupon (including essential supplies) subsidies.

The position of Executive Director also became vacant in 2020 when Richard Shecapio, then Executive Director, decided to pursue other challenges with the Cree Board of Health and Social Services of James Bay. We wish him much luck in his new endeavours.

The CTA carried out a recruitment campaign. After a structured process, Thomas Stevens, who was previously the CTA's Special Projects Coordinator was offered the role of Executive Director. The Recruiting Committee felt that having a talented employee progressing to another level of responsibility was the way to ensure that the organization continued to thrive. We also wish to welcome Donovan Moses in the role of Special Projects Coordinator. He brings to the job his passion for Cree culture and his great talent as a communicator.

We need to thank Allan A. House, Thomas Stevens and Jacinthe Beaudoin who covered during the interim period. We realize that this represented a challenge, especially in the context of the COVID-19.

We take the time as well to salute our former colleague Paul Dixon - Local Administrator Waswanipi, who retired in December from his position after more than 20 years of service for the protection and promotion of Cree way of life. Let's acknowledge his many years of service with the organization providing with the local and regional members throughout the Eeyou Istchee.

We have welcomed this year a new board member, Redfern Blueboy from Waskaganish, in replacement of Bert W. Moar. We thank Bert for his many years of service and for the energy he has dedicated to making the CTA every year more relevant.





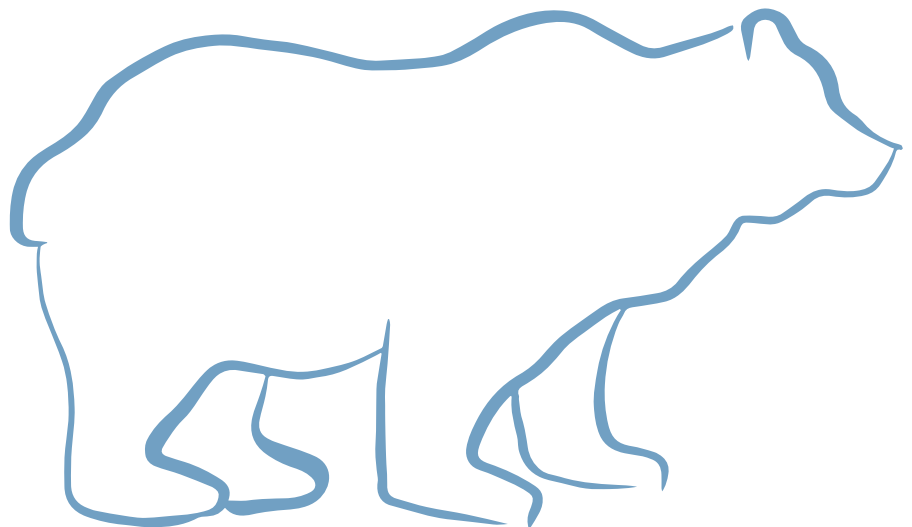
Eeyou Eenou Ituun

The Eeyou Eenou Ituun Training program aims to offer high quality government accredited training in the art and science of Cree Traditional Pursuits. It aims to teach those who have insufficient knowledge of the Cree way of life, but a strong desire to learn and acquire traditional knowledge and techniques for being out on the land. The program is coordinated by the CTA, with academic support provided by the Cégep de St-Félicien, in collaboration with Niskamoon Corporation.

The program was initially set to begin in March 2021. Unfortunately, due to the COVID-19 pandemic, it was not possible.

The Eeyou Ituun Coordinator, the Cégep St-Félicien along with working group worked closely together to make the program occur. Through virtual platforms, the coordination work continued during the pandemic despite of the many challenges.

Currently, the launch of Eeyou Ituun Cree Land Stewardship Attestation Collegial Studies program is scheduled for the Fall of 2021. It will be offered in Waskaganish, Quebec, for the first year. Applications will be available and released following the goose break.





Meetings 2020-2021

In order to lead the CTA during these pandemic times, the Board of Directors, Executive Committee and Management Committee meet regularly. It goes without saying that everyone adapted to the situation and meetings were held in the respect of guidelines given by the Cree Health Board and Cree Nation Government.

For the first time in history, the CTA's Annual General Assembly was held remotely, using technology. Despite the novelty of the exercise, it proved to be successful and enabled us to share important information and to finalize certain decisions.

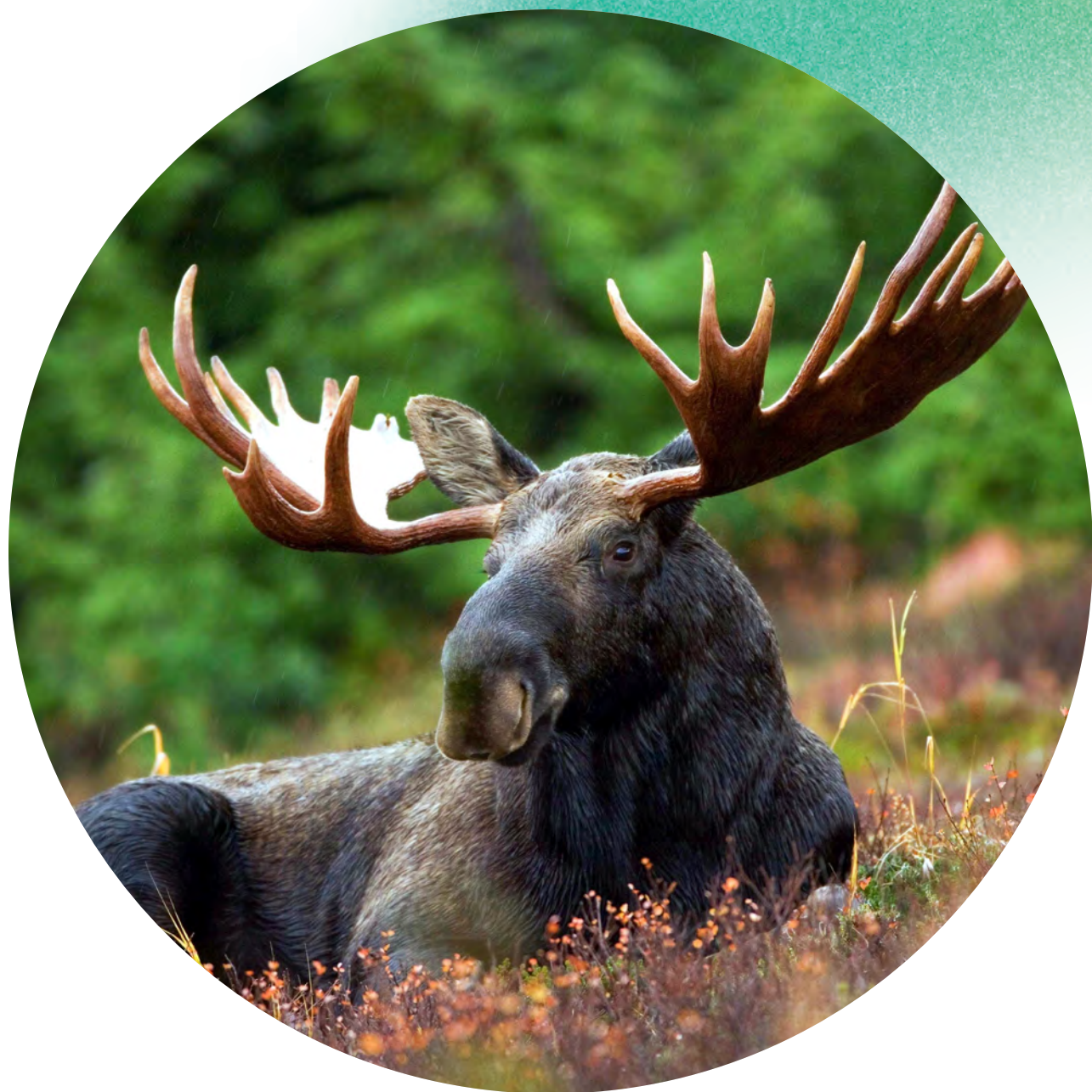
During the year, the Executive Committee met by video conference. The Committee's role is to oversee administrative matters for the regional CTA to ensure it answers members' needs. The Management Committee met three times in Val d'Or when travelling was allowed and once per Visio conference.

As for the Board of Directors, they met six time, once in presence, and other times via Zoom.

Meetings 2020-2021

APRIL 2020							MAY 2020							JUNE 2020							JULY 2020							
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 CTA AGA	 Board of Directors	 Executive Committee	 Management Committee
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2020-2021 Review

Special projects

During the past year the CTA' Special Projects Office worked with colleagues in all communities and led the regional CTA special projects and programs. We continue to provide and upgrade services to our membership.

1. Access to Traditional Food 2020-2021 – Spring, Fall and Winter

An emergency measure aiming to provide traditional food for the families in need during this COVID-19 crisis was implemented.

When it first started in the Spring, this initiative was solely supported by the Cree Nation Government and Cree Board of Board of Health and Social Services of James Bay. Considering the evolution of the COVID-19 crisis, additional funding was attributed to continue this initiative in the Fall and Winter and other local or regional funding partners contributed.

Ensuring adequate supply of traditional food was highly important during this crisis, even more so, since communities were enforcing strict measures to prevent community members to go outside of the communities to purchase food. Everyone in Eeyou Istchee had to rely exclusively on their local grocery stores where availability of food is at times limited (especially with the increased demand).

As an exceptional measure to ensure community food security and alleviate food insecurity issues during this crisis, traditional food was supplied in each community. Local harvesters were hired to provide traditional food for their community, especially families in need, elders, single-parent families & low income families, or have limited financial resources to go harvesting.

These harvesting activities focused mainly on fish, small games and waterfowls, and took place within the close proximity of the community, with the support of the tallymen. Of course, precautionary measures were put in place to protect harvesters and families.

- Small team of 2 harvesters
- Healthy harvesters presenting no symptoms (such as cough, fever, respiratory problems, etc.)
- Frequent hand-washing or use of hand sanitizer
- Respect social distances while harvesting & distributing foods (2 meters - 6 feet or more)
- Home deliveries without entering the home & without being in contact with family



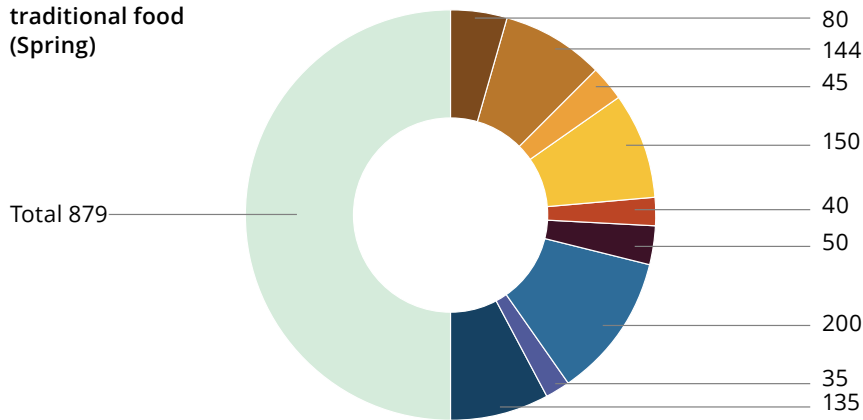
Summary of the harvesting per community

Community	Harvester	Species	Number of people	Season
Chisasibi CTA	Ross House, Christopher House, Ronnie Snowboy and Andrew Snowboy	fish	124 families to Elders, Low income families and single families.	Spring
	Federick Sealhunter, Taylor Sealhunter, Harlan Cox and Lily Seahunter	No identified	24 families to Elders, Low income families and single families	Summer
	2 harvesters	<ul style="list-style-type: none"> • 300 Ptarmigan • 205Lbs of Caribou Meat 	60 families	Fall
Eastmain CTA	Thyron Whiskeychan & Jeremy Gilpin	Fish	forty-four (44) low income single parents and sixty (60) elders. 2 last weeks: . 40 families were distributed ready to eat.	Spring
	Peter Weapenicappo	Ptarmigan, rabbit, and fish	35 families, within those people that we provided were elders, low income and single families.	Fall
Mistissini CTA	Stanley Mianscum, Norman Matoush, Abel Neeposh	fish, walleye, pike, sturgeon, trout, small game, and ducks.	200 Elders, ISP, Low income families, and single families.	Spring
	Kenny Gunner, Leslie Mianscum, Philip Neeposh, Isaac shecapio and Mathew Shecapio	Bear, Caribou, Beaver, Rough Grouse and Ptarmigan, Rabbits and Variety of Fish	355 families Elders, Widows, Low Income families, Elders Home, MSDC Meals on Wheels Program, and to People with Medical Issues	Fall
		Rough grouse and ptarmigan, rabbits, variety of fish, moose meat	160	Winter
Nemaska CTA	Andrew Brien & Jim Blackned	Walleye, sturgeon, white fish and pike	50 families	Spring
	Gabriel Tanoush, Lina Trapper, Andrew Brien and Tommy Neeposh	Fish, rabbit, ptarmigan, bear, smoked ducks and etc	100 families	Fall/Winter
	2 harvesters	108 ptarmigan	42 families	Winter
Ouje-Bougoumou CTA	Redfern Mianscum	Sturgeon	15 families	Spring
		Geese	20 families	
	Rene Bosum	<ul style="list-style-type: none"> • Black bear harvesting • Moose • Beaver • Fall trout & ptarmigan & rabbit 	50 families	Fall
		<ul style="list-style-type: none"> • White ptarmigan • Winter beaver & ptarmigan 	50	Winter

Community	Harvester	Species	Number of people	Season
Waswanipi CTA	Albert Trapper & Charles Katapatuk	Geese & duck harvesting	49 geese and 12 ducks	Spring
		Partridge & Beaver plates		
	Steve Matoush	Sturgeon	33 families	
	Mitchell & Albert Icebound	Rabbit, Partridge, Beaver, Moose and Bear	41 families (Elders, Low income families, Single families)	Fall
	Andre, Eddie, Samuel Diamond 7 families	Rabbit, Partridge, Fish, Beaver, Moose and Bear <ul style="list-style-type: none"> • Rabbit • Beaver • Fish 	41 families 50 families	Winter
Waskaganish CTA	Bobby Blackned & Wally Jolly	White fish, brook trout	<ul style="list-style-type: none"> • 40 families • the elders at the Multi Service Center 	Spring
	Philip Blackned, Monroe Hester, Paul Salt and Elvis Moar	Fish	80 elders of different kind of fish.	Fall
		Wavies, ducks and geese	40 elders	
	Elvis Moar	Rabbit, beaver and ptarmigan	80 elders	Fall
		Fish, walleye, pike, white fish, trout. Ptarmigan	60 families	Winter
Wemindji CTA	Havesting team (2)	Trout, cisco and white fish	35 Elderly and 10 Low Income families.	Spring
	Danny Tomatuk Keith and Leonard Visitor	3 Caribou, 39 Rabbit/Hare and 202 Ptarmigan	150 families	Fall/Winter
	Keith Visitor Leonard Visitor	150 ptarmigan	64 families	Winter
Whapmagoostui CTA	Abraham Masty and Fredrick Adularock	Fish, Ptarmigan.	40 families,	Spring
	Elijah George Sr, Frances George, Charlie Dick, Leslie Dick, Marc Sandy, Darrian Sandy	smoked fish, caribou	125 families	Fall/Winter
	2 harvesters	<ul style="list-style-type: none"> • 4 caribou and • 115 Ptarmigan • 60 fish • 1 porcupine 	50 families	Winter

of families who received traditional food

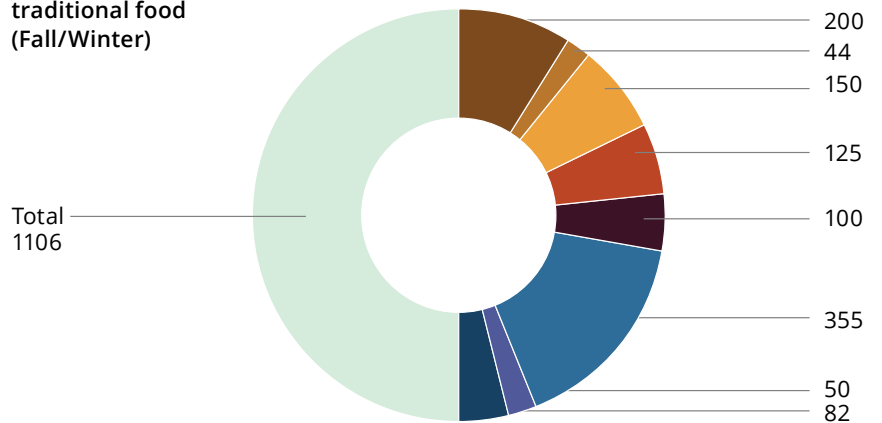
of families who received traditional food (Spring)



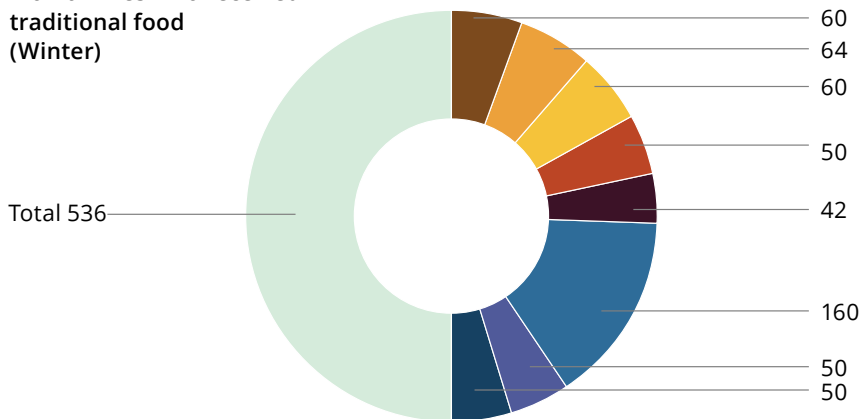
Looking at the numbers, we suspect that they are much higher since it is part of our tradition, taught by our ancestors, to share traditional food.

The Cree Trappers Association has provided with its partner, the Eeyou Eenou, traditional food with the families in need during the crisis. Without the partnership within the organization we would not have done it for our members of Eeyou Istchee. We want to thank our partners for providing a great initiative for this project.

of families who received traditional food (Fall/Winter)



of families who received traditional food (Winter)



- Waskaganish
- Eastmain
- Wemindji
- Chisasibi
- Whapmagoostui
- Nemaska
- Mistissini
- Ouje-Bougoumou
- Waswanipi

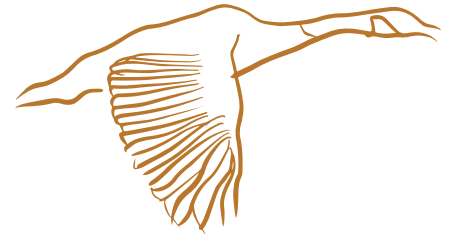
2. Canadian Firearms Safety Course

The Canadian Firearms Program is administered by the RCMP/CAFC, which works with provincial Chief Firearms Officers and many community partners (such as the Cree Trappers Association) in implementing the Firearms Act and its regulations, and other related legislation regarding firearms.

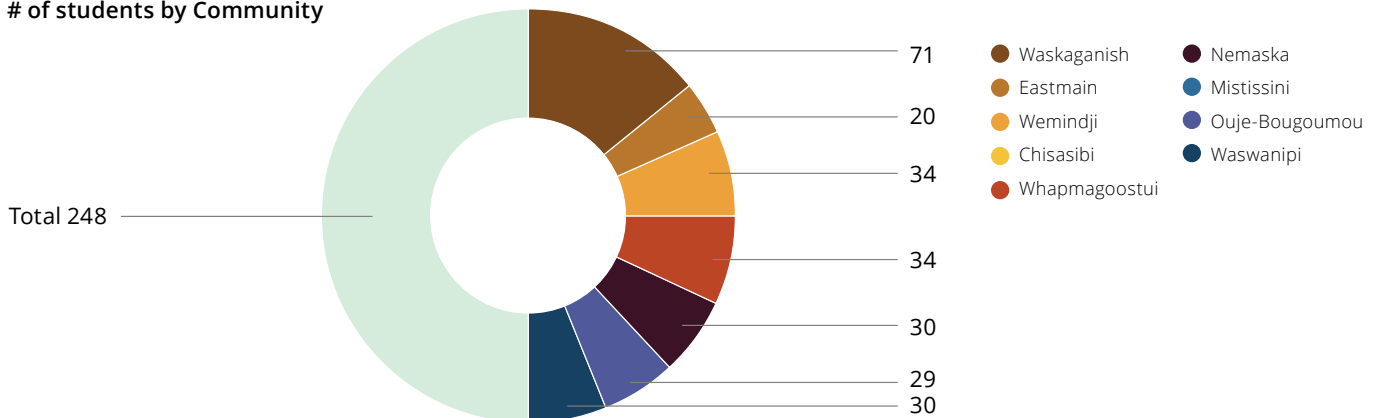
As we know, the goal of the Canadian Firearms program is the safe and responsible use of firearms. With the funding received from the RCMP as well as funds provided by the regional CTA, we have Certified Cree Firearms instructors in the local communities who provide these courses in English/Cree ensuring students have a better understanding of the course without having to travel down south.

Although the Cree Trappers Association had to cancel some of the courses that were scheduled in February & March 2021, our Cree instructors have delivered 17 CFSC courses in 7 of the 9 communities. In total, 248 students were certified in Canadian Firearms Safety Course, with a 100% passage rate.

We would like to thank the RCMP for continuing to provide the funding for our Members of Eeyou Istchee (Cree Nation). It ensures our people successfully follow the Canadian Firearms Safety Course & Introduction to Hunting Firearms.



Canadian Firearms Safety Course
of students by Community



Waskaganish Instructor providing Canadian Firearms Safety Course 2021



Registration of Non-restricted Firearms:

Since the Gun Registry has been introduced in the province of Quebec and Eeyou Istchee under the provincial **Firearms Registration Act**, we have continued to support our members in registering guns in each of our CTA offices.

Our Local Administrators and Instructors offer support in Cree to all those that have passed their Canadian Firearms Safety Course. Our staff ensure that application and proper documentation are filled accurately before sending in the application to register the firearms.

We would like to thank the workers at the local CTA for taking the time to register firearms in their respective Communities.

Cree Medical Bush Kit Training:

Although we had aimed to continue training Cree Hunters & Trappers in Eeyou Istchee in using the Cree Medical Bush Kit, it had to have been postponed due to the difficulties of the global pandemic of COVID-19.

We hope that the situation will have improved to the point that we can provide the Cree Medical Bush Kit training in 2022 in collaboration with the Cree Board of Health and Social Services of James Bay.

LETS GET STARTED!

To download and install the "CTA Wildlife" mobile app go to the Apple Applications store (iOS) and/or Google Play store (for Android OS).

You can find it by searching for: "CTA Wildlife"

To complete the installation and activate the app, you will need to contact your local CTA office to request a PIN.

Once you have installed the app, you can record your harvests and observations while on the land and the data will be stored on your mobile phone. Once you are connected to the Internet, you can upload the data to the CTA Harvest Database on the Cree GeoPortal.

An account is created on the Cree Geoportal for every user who wants to install the mobile app.

Why Report Your Harvest Data and Observations?

The system for reporting harvest data was first introduced in the 1980s by the regional CTA. This data is critical for the protection of quotas for the Cree hunters as well as for establishing effective wildlife management plans for Eeyou Istchee.

Using your mobile app, you can report the following to the CTA:

1. Wildlife harvests
2. Wildlife observations
3. Climate change observations

The mobile app is designed to function without the Internet. All the data is recorded and stored on your phone at the time of the observation.

Have a Question?

If you have any questions or comments regarding the use of the mobile app, contact your local CTA office or Thomas Stevens, Special Projects Coordinator by email: tstevens@ctaofficio.ca or by phone: 819-895-2030

Cree Trappers' Association Wildlife and Harvesting Mobile Application

No need to go to the local CTA office to report your harvests and observations. Use the new CTA mobile app instead!

Primary Benefits of Using the App:

- Accessible to all hunters / trappers with a mobile phone
- Improved wildlife and climate change information for Eeyou Istchee
- Freeze-up and break-up time reporting improves travel safety
- More accurate and timely record keeping

Cree Trappers' Association

Promotional pamphlet to advertise the CTA Mobile App in Cree communities and on social media (Cree syllabics version)

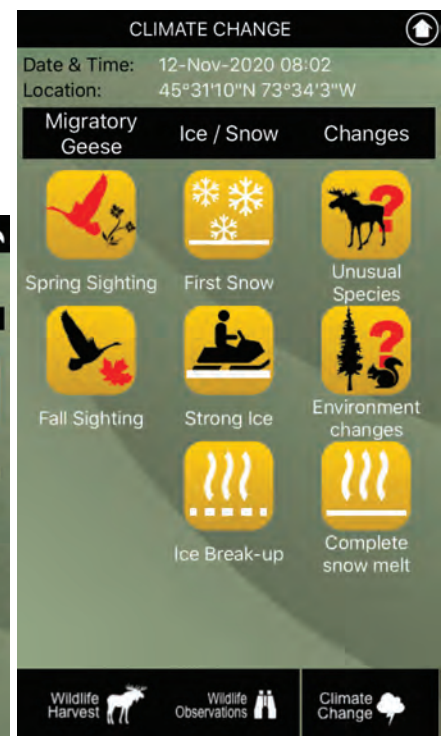
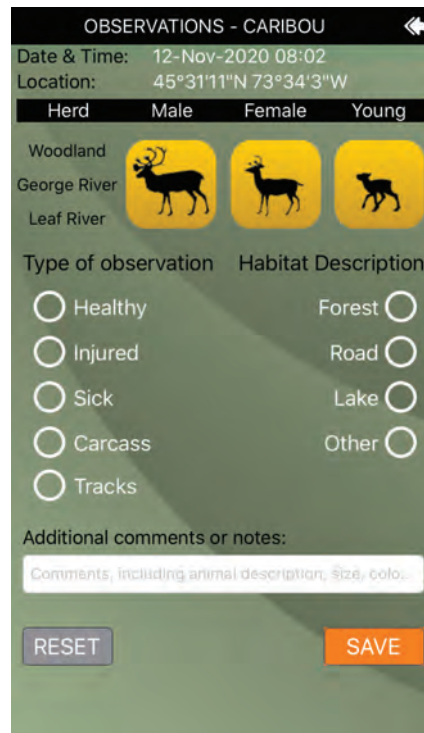


3. Geo-portal upgrade:

Despite the pandemic, much work was carried out with regards with the geo-portal upgrade. The funds necessary were obtained through the Canada Nature Fund that supports the protection of Canada's ecosystems, landscapes, and biodiversity—including species at risk.

From July to September 2020, the CTA:

- Implemented CTA Mobile app Climate Change and Wildlife observations sections;
- Made modifications to the CTA Wildlife Mobile app based on feedback received
- Added functionality to register a spatial location (coordinates) to the mobile app for Wildlife and Climate Change observations sections
- Increased/removed the limit for birds and fish species harvest; added the possibility to enter numeric value
- Modified Fish harvest description field
- Developed the iOS version of the CTA Wildlife Mobile app for Apple iPhone, including all the updates from the Android version
- Implemented the Reporting and Data Tracking sections on the GeoPortal Harvest Database for Wildlife Harvest
- Created a promotional pamphlet to advertise the CTA Mobile app in Cree communities



Sample screens from the Wildlife Observations and Climate Change sections of the CTA Wildlife Mobile App: Left: Wildlife Observations / Caribou Right: Climate Change Home page



From October - December 2020, we

1. Completed the admin section of the Harvest Database in order to assign new users and PIN's to the Mobile app.
2. Implemented additional sections on the Geoportal for Wildlife Observations and Climate Change as part of the Harvest database.
3. Analysed requirements and developed specifications for the new Cabins map and database to include additional datasets such as trails, camps, portages, hazard areas and cultural sites, Cree place names etc. The Cabins map will be populated with data directly from the GPS units and will become a place to store and access/visualize all data on cabins, trails etc.
4. Assembled a new map integrating all the CTA cabins, Waskaganish survey cabins supplied by the CNG and the Forestry Enhancement Program cabins.

CTA ID	COMMUNITY	FISCAL YEAR
CH-05-09-00	Chisasibi FG01	2004/2007
CH-04-09-05	Chisasibi FG01	2004/2005
CH-03-04-09	Chisasibi FG02	2003/2004
CH-02-04-03	Chisasibi FG03	2002/2006
CH-03-04-00	Chisasibi FG03	2003/2004
CH-05-08-01	Chisasibi FG05	2004/2007
CH-05-04-11	Chisasibi FG05	2003/2004
CH-02-03-04	Chisasibi FG06	2002/2003
CH-02-03-05	Chisasibi FG06	2002/2003
Waskaganish	Chisasibi FG06	2004/2005
Waskaganish	Chisasibi FG06	2004/2005
CH-05-09-04	Chisasibi FG07	2005/2006
CH-04-09-12	Chisasibi FG09	2004/2005
CH-03-04-01	Chisasibi FG10	2003/2004

Sample screen of the new CTA Geoportal Cabins map and database user interface:



As for January - March 2021, we made further progress on the Geo-portal upgrade by:

- | | | |
|---|---|--|
| <ol style="list-style-type: none"> 1. Implementing self-registration option for the CTA mobile app 2. Transitioning the CTA Cabins database from Silverlight to HTML so it is accessible with all major browsers. This work included developing a new map interface as well as work on modifying the back-end database in order to accommodate new data for cabins and other features such as camps and trails. | <ol style="list-style-type: none"> 6. Continuing the development of the GeoPortal Cabins app, extending the database and the functionality to accommodate GPS data from the App with associated pictures. 7. Acquiring, and commencing the preliminary review and initial integration of Cree traditional place names files from the CNG (approximately 16,000 records) to be used on CTA maps. | <ol style="list-style-type: none"> 8. Beginning the development of training material. <p>Of the total budget of \$230,400, \$155,535 were spent. This year, despite the COVID-19 pandemic, the project progressed at a good pace.</p> |
|---|---|--|

3. Adding specifications for the GPS field data collection App (GPS and Map sections). We linked it to the online mock-up/prototype: http://www.strata360.com/dev/cta_mobile_gps
4. Developing the GPS section of the field data collection App (cabins, camps, hazard areas, cultural sites, trails, trapline boundaries etc.) for use with the GPS units (Android/Trimble).
5. Conducting preliminary testing of the GPS field data collection App



Sample of Cree traditional place names (toponyms) map for part of Wemindji area:



4. Niskamoon Special Assistance Funding 2020-2021:

Our Cree Leadership, our communities, including the Cree Board of Health and Social Services of James Bay, have implemented measures that requires everyone to respect and adapt to these recommendations for the safety of everyone. In light of these measure that are in effect, it was mentioned and encouraged that Crees who have plans to go out on land is most likely the safest place to be and enjoy the outdoors at their camps.

The Cree Trappers' Association, in collaboration with funding partners, were committed to offer much needed assistance to members that needed financial support to access their spring break camps by providing either transportation or food coupon (including essential supplies) subsidies.

Niskamoon Corporation partnered with the CTA and provided funds to open roads leading to spring hunting camps, to provide air or ground transportation to their hunting camps.

Food and essential supplies coupons were also offered to ensure that those impacted by business shutdowns and potential declines on their incomes due to the COVID-19 received the needed assistance.

A total amount of \$1,004,128 was received: 25% of this budget went to air Transportation and the remaining went to food coupons, opening access to roads leading to spring camps, ground transportation to take hunters and land users to camps.

The special assistance fund from Niskamoon ensured land users had access to their camps during the goose break 2020. Being able to buy groceries, gas and air transportation made a difference. The COVID-19 pandemic affected a lot of hunters that used to hunt down south. Land users made the most of the situation and built camps before the goose break so they could practice the traditional way of hunting.

The Cree Trappers' Association has always maintained a strong commitment to assist the members to provide the best possible services that we can offer, while ensuring members have access to programs that encourage them to continue practicing and pursuing their cultural traditions.

The creation of the Special Assistance Fund created a positive response to assist our People during these challenging times we are witnessing today.

Next year, we will continue to promote the Cabin Insurance program since many of the cabins are un-insured and the insured rate is too low in many Communities.

The Presence of the CTA in all Nine 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 to offering CTA programs and services to our members in the communities. Last year, they managed all regional CTA programs:

- Gas Subsidies
- Cabin 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 Committee Operations
- Hunting & Fishing Supplies



They continue to work closely with the local hunters' and trappers' committees. Although they officially report to the Special Project Coordinator, 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. Tracking of the number is important, because the funding received from the regional CTA is based on local membership.

Community Membership 2020-2021				
Community	Adults	Juniors	Tallymen	Total Amount
Chisasibi	1,941	79	25	29,747
Eastmain	516	266	14	9,868
Mistissini	1,629	48	69	24,819
Nemaska	595	325	18	11,525
Ouje-Bougoumou	377	94	14	6,407
Washaw-Sibi	195		0	2,925
Waskaganish	1,480	263	38	24,304
Waswanipi	1,018	106	67	16,118
Wemindji	798	201	16	13,578
Whapmagoostui	667	289	18	12,317
TOTAL	9,216	1,671	279	151,608

2020-2021 Reports from Local Administrators



**Chisasibi
Reggie Bearskin**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/ result
Air Transportation	85	85	This year we had 3 companies the helicopter & bush plane, twin otter	Did 77 trips for passengers & cargo flights & cabins about 200,000 this year	Members were satisfied with our help 100%
Cabin Renovations	40	21	We subsidized 2,500 per trapper to renovate their cabins for cabin material.	Supported 21 people this year spent over 70,000 for cabin material.	Members were satisfied for the program 100%
Hunting Supplies	90	90	Spent about 80,000 on hunting supplies this year	People who bought supplies got discount at certain %	Members were satisfied
Equipment Subsidy	4	3	Subsidies people who buy ski-doo,ATV,,boat & motor	Subsidies to 3 people on the program	Members were satisfied
Gas Subsidy	35	30	We gave gas to 30 people who Stayed in bush for fall & winter this year.	They got 205 liters gas each about 135.00/drum	Members were satisfied



**Whapmagoostui
Melvin Masty**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/ result
Air Transportation	300	300	Only people that are in the bush for 2 weeks are given the subsidy, plus elder's that are 65 plus get free 2 free trips	Available to CTA members only	100% satisfaction
Gas Subsidies	397	397	Has to be a member to get the subsidy	<ul style="list-style-type: none"> All paid their memberships and the people that go in the bush for 2 weeks are given the subsidies 40,180 liters was given 	100% satisfaction
Food coupons	400	400	Has to be a member to get the subsidy	People going for 2 weeks received the coupons	



**Mistissini
Stanley Mianscum**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/ result
Gas Subsidies	438	438	<ul style="list-style-type: none"> Be a member in good standing – having paid your fees Go hunting for Goose break and Moose break 	Total of 89,790 liters supplied, Total amount of \$150,000	<ul style="list-style-type: none"> Necessary to occupy the land – members are grateful 100% satisfaction
Cabin Insurance	42	42	<ul style="list-style-type: none"> 39 Income Security Members 3 Seasonal Hunters 	Total amount of the Cabin Insurance is \$25,526	
Trappers Equipment	210	210	Subsidies Hunters and Trappers for trapping and hunting supplies	\$12,767	
Spring Airlift	1500	1500	Contribute the main spring airlift.	\$15,000	
Air Transportation	30	30	ISP Members to respect Hunters Trappers get to their Traplines to practice their Traditional Activities	\$50,000	



**Wemindji
Abraham Matches**

Program/Project	Dates	Number of members	Criteria of Programs / Projects	Outcome	feedback/ results
Gas Subsidy	June 1st – July 30, 2020	230	Local CTA extended the fuel subsidy program until the Goose break harvest season was over.	Numerous families and Youth had gone to the traditional Spring hunting areas to continue practising traditional life skills on the land.	
Cabin Insurance	April 1- July 31, 2021	30	Full-Time ISP and Trappers receive 50% assistance from Local CTA	We spent over \$20,000 on Cabin Insurance this year.	



**Nemaska
Steven Neeposh**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/result
Gas Subsidies	903	903	<ul style="list-style-type: none"> • Be a member in good standing, having paid your fees • 205 litres for ISP beneficiaries • \$40 for junior members • \$80 for adult members 	<ul style="list-style-type: none"> • 3 times/year • once/year • once/year 	<ul style="list-style-type: none"> • Necessary to occupy the land-members are grateful • 100% satisfaction
Transportation Assistance	16	16	<ul style="list-style-type: none"> • Members on ISP • Single parent families 	<ul style="list-style-type: none"> • 3 round trips/year • Goose/Moose break 	100% satisfaction
Tent Frames	7	7	Open to CTA members	Paid 25% of cost	100% satisfaction
Employment Program	16	16	Hired carpenters	Built cabins for CTA members	100% satisfaction
Members' Assistance Program	21	21	CTA members	\$40 for junior members \$80 for adult members	100% satisfaction
Shell Cabins	4	4	Open to CTA members	Paid 25% of cost	100% satisfaction
Traditional Food				Bought beaver & rabbits	100% satisfaction
Cabin Insurance	4	4	For CTA members	4 members paid	100% satisfaction





**Ouje-Bougoumou
James Neeposh**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome
Air Transportation			Must be an active CTA member under Hunters & Trappers that go out into the land to harvest in the spring.	Gohelico Inc. from Quebec did the service for the Spring Hunters at Lac Opataca - Brock Lake.
Spring & Fall Equipment Purchase			Must be an active CTA member under Hunters & Trappers to get the 10% off on the purchase items.	The Administrator along with one member hired helped out on the delivery and sales for 2 weeks prior to the leaving of members to their spring camps.
Trappers' Equipment Subsidy	6	6	The member requesting subsidy has to be an active CTA member with a CTA Card. The Committee will not accept requests to the members until three to five years based on the approved request.	Each member received a percentage amount based on the amount of the request.
Trappers' Cabin Project		Ouje-Bougoumou CTA Committee approved an amount available for labor costs of (4) cabins for Ouje-Bougoumou	Ouje-Bougoumou local members were a priority for the labor and if we did not have other applicants then members outside were accepted.	The contract has a labour cost for salary payments towards a max of (4) four workers.
Cabin Insurance			The file was received from the Insurance and was paid 50% from the local CTA fund.	



Eastmain
Betty Tomatuk

Program/Project	Number of members who applied	Number of members helped	Criteria to respect
Fall Gas Subsidy (Income Security)	N/A	41	Everyone who is under the income security program is given 205 liters of free gas between the months of October & December again another 205 liters of free gas between January and March
Spring Gas Subsidy	N/A	267	<ul style="list-style-type: none"> • Every male who is a hunter and who is the age of 18 years is eligible to get 40% subsidy on a 205 liters of gas • Also we included single mothers who have young hunter(s). • Must have a valid CTA membership to get this benefit
Ammunition Subsidy	N/A	38	<ul style="list-style-type: none"> • In support with the Steel shot campaign, we only subsidize Steel Shot ammunition, the local store here provides this service • Everyone is eligible for 50% subsidy
Equipment Subsidy Spring Supplies	N/A	2	<ul style="list-style-type: none"> • People get subsidy when buying at the Local owned store • Big boggan, hip waders, small propane tanks, tarps
Air Transportation	N/A	1	<ul style="list-style-type: none"> • There are only about 4-5 families that have camps that are only accessible by plane
Fall Ground Transportation	N/A	15 adults & 5 kids	<ul style="list-style-type: none"> • They are just requested to book their trips a few days ahead • (trips are mostly transportation for gas, ATV's and supplies)
Spring Ground Transportation	N/A	39 adults & 8 kids	<ul style="list-style-type: none"> • They are just requested to book their trips a few days ahead • (trips are mostly transportation for Gas, ATV's and supplies)
Boat Transportation (Equipment) for the coastal camps	N/A	33 adults & 7 kids	<ul style="list-style-type: none"> • People request to me that they want their Skidoo or ATV be picked at the camp, before the river freezes in the fall. • Also this year more families went out during the summer to go spend time in the bush.
Equipment Subsidy (Skidoo, ATV, Boat, etc)	N/A	39	<ul style="list-style-type: none"> • For ATV, Skidoos, Boat, Motor, Trailer. • Also other items that are considered as minor items such as chainsaw, generator, material for extension, Big Boggan.
Coastal Camps Transportation	N/A	44	<ul style="list-style-type: none"> • There are several families that go out for goose break on the coast. • As early as mid-March this program take effect for the people that require assistance in transporting their stuff to camp

Outcome	Member feedback/ result
	Very satisfied beneficiaries
<ul style="list-style-type: none"> • 188 out 267 took their spring gas subsidy. • This gas subsidy ends on June 30 of each year 	The only downside is when the spring gas subsidy is submitted, the gas prices always goes up, that is the only concern people have.
	People are still asking for lead shot. We want to fully support the Steel Shot Campaign
Only 1 person was available to go out this year, everyone else's schedules didn't really work out.	
Very convenient for the members that do not have transportation that want to go spend time in the bush	
Very convenient for the members that don't have transportation that want to go spend time in the bush	
People really appreciate this program	
<ul style="list-style-type: none"> • They are requested to provide a quotation or the purchase agreement. • 25% full time Job • 40% for seasonal Worker • 55% Income Security Program • The requests are tabled and approved at the Local CTA Committee meetings 	
	People tend to wait at the last minute, by we encourage people to have their stuff ready early while the river is still safe to drive



Waswanipi
Sydney J. Ottereyes, Treasurer



Paul Dixon
(Retired December 2020)

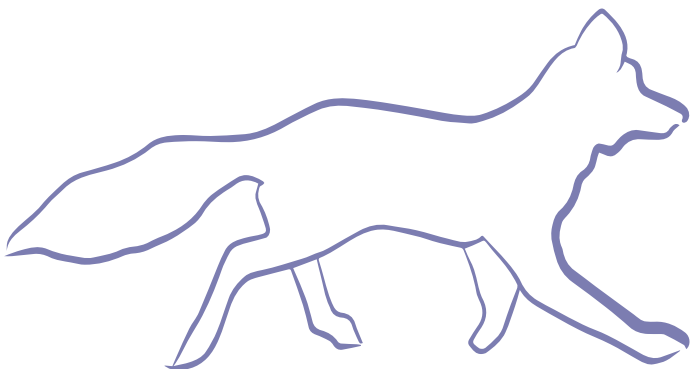
Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/result
Gas Subsidy Program	<ul style="list-style-type: none"> • 306 permanent Land users & keepers • 137 part-time land keepers/hunters 	443 land users	Must be on income security program. A valid CTA membership (cannot sell, transfer or abuse/misuse your gas).	Total of 90,815 litres supplied & Expenses amount of \$78,689	Full-time trappers & Part-time trappers to use the trapline.
Equipment Assistance	8 permanent land users	9 land users	<ul style="list-style-type: none"> • CTA MEMBERSHIP • Must be on the income security program 	Expenses amount of \$18,789	Only to Full-time trappers
Equipment repairs	<ul style="list-style-type: none"> • 8 permanent land users • 6 LCTA Committee members 	<ul style="list-style-type: none"> • Only 8 land users assisted • 6 members (1 deceased) 	<ul style="list-style-type: none"> • Must be on the income security program • Must reside in the community 	<ul style="list-style-type: none"> • Expenses amount of \$6,326 • Expenses amount of \$48,363 	<ul style="list-style-type: none"> • Only to Full-time trappers • Committee Members must reside in the community.
Unforeseen / Misc.	Special mention	6 members & unofficial on full-time basis (24/7)	<ul style="list-style-type: none"> • Work for the CTA office • Elected members on a 4-year term. 	Expenses amount of \$16,478	Assisted the CTA
Firewood Program	6 non-permanent hunters	4 permanent & 6 non-permanent hunters	To have a camp in the territory of Waswanipi Not a funding program for the full-time trappers.	Expenses amount of \$3,260	Reside in the territory of Waswanipi.
Radio Communications	<ul style="list-style-type: none"> • 62 traplines -Bush radio phone • (2 towers) 	46 traplines assisted	All 62 traplines in the territory of Waswanipi.	Expenses amount of \$53,321	Trapline in the territory of Waswanipi.
Donations/Special Events	12 non-permanent & permanent hunters	4 non-permanent hunters needed financial assistance & 8 permanent hunters	Non-employed hunters applied for financial assistance or requested.	Expenses amount of \$8,483	Reside in the territory of Waswanipi.

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Other important information
Bush radios - Towers	1 trapline – Old Orange radios needed batteries for 1 last time.	1 full-time trapper	full-time trappers	The old bush radios will be eliminated in the near future.
Youth Tutoring Program	3 permanent trappers trained 5 youth to trap.	5 youth permanent trappers	full-time trappers	Very satisfied young trappers.
Moose hunting/ Beaver trapping Program.	4 experienced trappers/hunters trained 6 youth trappers/hunters at Lake La Treve.	6 youths were trained by experienced men & ladies.	full-time trappers	The experienced trappers want to continue to train other young trappers.
Cabin insurance	3 full trappers eligible for the Program.	15 new trappers were added to the program	full-time trappers	Future discussions
Cabin Program (Renovation)	2 cabins were built	2 cabins – Permanent trappers	full-time trappers	Future discussions



**Waskaganish
Karilynn Blackned**

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/result
Gas Subsidies	Automatically granted	122 ISP members only	<ul style="list-style-type: none"> • 200 worth of Gas for Each ISP members • Gas slips provided at the local CTA 	Total of \$24,400 worth of gas slips provided	Necessary to occupy the land – members are grateful 100% satisfaction
Air Transportation	1 flight per person	32 flights in total, 2 flights per family (IN and OUT)	<ul style="list-style-type: none"> • Must be a CTA member • Must have no bills • Must be within the Waskaganish Traplines • Must be for fishing/hunting purposes • \$400 worth of subsidy per flight in and out 	Total of \$25,600 Each subsidy	Members satisfied, hunting was a success
Ski-doo, ATV, outboard, Boat/ Boat repair subsidy	42 applicants	16 members approved	<ul style="list-style-type: none"> • Must be a CTA member • Good credit standing with CTA • Must be 18 years and over • Married/Common Law are considered one applicant • Payment must go directly to supplier 	<ul style="list-style-type: none"> • 11 members received subsidy (Payment to supplier) • 6 members still waiting • TOTAL as of April 15, 2021 \$36,500 	Members satisfied
Special Assistance Program	4 members applied	4 members assisted	<ul style="list-style-type: none"> • To provide immediate assistance to ISP members on unforeseen costs such as gas and groceries • Must be a CTA member • Must spend at least 2 months in the bush 	<ul style="list-style-type: none"> • 4 members received • Need receipts for proof • TOTAL \$2,000 	Members satisfied,





2020-2021 Review

Eeyou Marine Region (EMR) Lands Claim Agreement

2020-2021 Eeyou Marine Region Department

The Eeyou Marine Region Land Claims Agreement (EMRLCA) is a Treaty that came into effect February 15, 2012, and incorporates the five Cree coastal communities of Eeyou Istchee: Waskaganish, Eastmain, Wemindji, Chisasibi and Whapmagoostui. The Eeyou Marine Region spans approximately 61,270 square kilometers of coast, including offshore islands, along Eastern James Bay and south Eastern Hudson's Bay, where it enters a Cree/Inuit overlap Zone with the Inuit of Nunavik.

Our Department is financed by the Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) via the Eeyou Marine Region Wildlife Board, whom we work

closely with to carry out our mandate, which involves monitoring harvesting rights, management and preservation of wildlife, and to conduct community driven research priorities for the Eeyou Marine Region.

Through these research projects, activities and collaborations, the Cree's gain further knowledge of the evolving reality of their territory and strengthen their ancestral right of sustainably harvesting from the land. This also includes how the Cree and Canada govern the Eeyou Marine Region.

Coastal Habitat Research Program

This is a continuing large-scale research program aiming to address knowledge gaps in understanding the effects of environmental changes in the coastal marine ecosystem and its effects on Traditional Cree hunting activities.

The Cree Trappers' Association assists in data collection and species of waterfowl by encouraging land users to use our newly launched CTA Wildlife App! Our EMR Local Officers also assist Niskamoon fieldwork teams with the eelgrass-monitoring program and mooring setting along the coast. Niskamoon provides project reports.

The Steering Committee composed of representatives from Niskamoon, Chisasibi, Wemindji, Eastmain, Waskaganish, the Cree Nation Government, Hydro-Québec and the Canadian Wildlife Service.

However, due to the COVID pandemic, fieldwork is postponed to spring, summer and fall of 2021.





Natasha Louttit
Wildlife Liaison Officer



Sanford J. Diamond
Local EMR Officer of Waskaganish



John Lameboy
Local EMR officer of Chisasibi



Roy Mamianskum
Local EMR officer of Whapmagoostui
(Until January 2021)



George Natawapineskum
Local EMR officer of Wemindji



Derek Okimaw
Local EMR officer of Eastmain

FISHES – Fostering Indigenous Small-scale fisheries for Health, Economy and food Security

Sampling began in the spring of 2020 for the FISHES project. Although access to researchers was restricted from Eeyou Istchee, our EMR team was able to launch a Cree-lead sampling campaign. We were able to work directly with Tallymen and land users to collect samples. We also collaborated with the CTA Special Projects to collect samples from the Access to Traditional Food Program, as an opportunistic sampling method. Since removing the adipose fin causes no harm to the fish, we can also take a catch-and-release approach.

We had three short sampling campaigns to collect Cisco, Whitefish and Brook Trout samples:

- Spring 2020 – July
- Fall 2020 – October
- Winter 2021 – February/March

To determine sample locations, CTA-EMR officers worked with coastal tallymen in Waskaganish, Eastmain, Wemindji, and Chisasibi. Tallymen and the CTA-EMR officers identified 2-3 rivers in each community where cisco, whitefish, and trout spawn (called source stocks) and 2-3 coastal areas in each community where the fish from each river spend time during the summer (called mixed stocks).

The project FISHES will develop and apply genetic analysis, with Traditional Ecological Knowledge (TEK) to address critical challenges and opportunities related to food Security, both subsistence and recreational harvesting, and to identify important fisheries within the EMR for future protection. It will develop genomic resources for fish species important to our Cree traditional harvest, and identify genetically distinct populations (of families) of Cisco, Whitefish and Brook Trout. Identifying genetically distinct populations of fish is a key step towards maintaining a sustainable harvest. FISHES will result in socio-economic benefits in many ways to foster sustainable fisheries, food security, and social well-being. Finally, it will contribute to our ability to forecast the response of key fisheries to rapid global and socio-economic changes in Eeyou Istchee and preserve cultural continuity.

Once the fish were collected, the CTA-EMR officers measured the fish length (mm) and collected the adipose fin of each fish into vials containing a saltwater solution. Additionally, the officers collected the heads of trout to determine the age of each fish. The samples were then sent to research partners at Laval University for further analysis.

Here are the samples we collected for 2020/2021:

Count of Sample Number	Column Labels				
Row Labels	Chisasibi	Eastmain	Waskaganish	Wemindji	Grand Total
Cisco	30	5	143	40	218
Mixed		5	23		28
Source	30		120	40	190
Trout	80	80	1	105	266
Mixed		47		51	98
Source	80	33	1	54	168
Whitefish	10	96	143	29	278
Mixed		41	100	1	142
Source	10	55	43	28	136
Grand Total	120	181	287	174	762

Our Fisheries Advisory Board (FAB) composed of key members closely associated with fisheries and food security for each community and Cree entity, as part of the knowledge-gathering phase, have been discussing current knowledge, current knowledge gaps, research strategies, capacity building opportunities, desired outcomes and sampling strategies. This will include sampling locations and focal species important for the communities.

This project is to be in partnership with the CNG, Niskamoon Corporation, EMRWB, Cree Nation of Mistissini and the Cree Nation of Waswanipi. The duration of sampling for the project is 2020-2023.



Shorebirds and Species at Risk (Nature Canada & Bird Canada)

Expedition 2020

An expedition was planned to survey the coast of Eastern James Bay from the south limit of Eastmain territory to the north limit of Wemindji territory over the course of 26 days in August of 2020. However, due to the tight restrictions and the need for southern researchers' to be present while conducting the surveys, this expedition had to be

postponed in order to maintain the health and safety of our communities from the COVID pandemic. Having the participation of the Tallymen, and building interest of local community members to engage in the surveys, was an essential element for community engagement, acceptance, and in terms of essential local knowledge about nature, accessibility and navigation of the areas.

Despite the pandemic, our CTA-EMR Local Officer in Wemindji, was able to engage and teach a local youth the methods of doing bird surveys, while respecting the COVID safety measures. They walked and canoed along local coastal areas close to the community of Wemindji and were able to gather a great amount of information while spending late august out in the field over the course of 14 days.

Here are the results:

Species	Aahkushaashiwaayaach	Aanaaschuukaach	Chinaapukunaayaau	Miichikiniiskwaayanaayaau
Raven	1			1
Herring Gull	24	22	30	4
Grey Jay	1			1
Loon	2	1	2	3
Mallard Ducks		100	32	1
Bald Eagle				1
Geese	125	617	393	7
Savannah Sparrow	30		2	45
Wilson Snipe				11
Greater Yellow	19	13	80	5
Darkeye Junco			3	2
Yellow Warbler				1
Sandhill Cranes	4	36	1	
Artic Tern	2	6	11	
Rumped Warbler	15			
Spotted Sandpiper	15			
Lesser Yellow Legs	5			
Sem.Sandpiper		431	341	
Rough Legged Hawk	1			
Red Breasted Mag.	10	18	20	
American BLK Duck		507	50	
Greater Scaup		1,232	454	
Merlin		2	2	
Northern Harrier		1		
Yellow Rail			1	
Teals		4		
Wilson plover		33		
Northern Pintail		9		
Sim pipers	5			

Motus Towers: Tracking Migration of the Red Knot Rufus

In 2012, Nature Canada and the Cree Nation Government initiated work with the Cree Nation of Waskaganish to consider if parts of, or all of Rupert Bay qualified as an Important Bird and Biodiversity Area (IBA), through community engagement and targeted field surveys of birds. The CTA, EMRWB and Faun Nord have since become involved in the project.

Charlton Island, the Stratton Islands and Boatswain Bay, have been confirmed stopover habitats for the Endangered Rufa Red Knot and many other shorebirds species, in particular a new breeding species for southern James Bay, the Horned Grebe, a Federal Species at Risk.

Since 2017, MOTUS Wildlife Tracking Stations at different locations around Rupert Bay and on Charlton Island in Waskaganish and the MTL Motus in Wemindji have been collecting data of the migration activity of the Rufus Red Knot. The towers successfully collected data for 2020 from the months of July to October and the data can be viewed in the link below.



Community	Name	Status
Waskaganish	CTA Motus	Active
Waskaganish	Boatswain Motus	Active
Waskaganish	Charlton Motus	Active
Waskaganish	Consolation Motus	Active
Wemindji	Wemindji MTL Motus	Active

Please check out Motus Tower Activity at: <https://motus.org/get-involved/>

Polar Bear Observation Reports

Sightings and observations

Polar Bear Management is part of the mandate for the CTA-EMR and so it is important that our community members continue to contact their respective EMR Local Officers and complete a detailed Polar Bear Observation Report for each sighting or evidence of Polar Bear activity, this includes tracks, dens, etc. All reports are submitted to the EMRWB for Federal Records, as Polar Bears are an At Risk Species.

The Cree Tappers' Association has on stock, and provides non-lethal Polar Deterrent 12 gauge ammunition. There are two types available at no cost, for land users in areas of high risk, 12 gauge rubber Bullets and 12 gauge bear-bangers. We also provide instructions on usage. Once restrictions ease from the pandemic in the future, we will also be providing a course in Polar Bear Awareness and Safety to community members called BearWise.

Community awareness, safety and precautionary measures in the form of posters and Facebook posts are some of the information the CTA-EMR Department and the EMRWB work together to keep our community informed, as we notice that with climate change and changing ice conditions has the potential to increase polar bear sightings and encounters.

2020/2021	Waskaganish	Eastmain	Wemindji	Chisasibi	Whapmagoostui
Total: 15	6	0	4	3	2



Beluga Whale Observation Reports

Sightings and observations

Beluga Whale Management is part of the mandate for the CTA-EMR and so it is important that our community members continue to contact their respective EMR Local Officers and complete a detailed Beluga Whale Observation Report for each sighting of individual whales, or groups of whales, as they are very social mammals. These observation reports will be used to better understand distribution patterns, to monitor population numbers and to identify critical habitat. This knowledge will guide future management plans to conserve our local Eeyou Marine Region wildlife. All reports are submitted to the EMRWB for Federal Records.

Did you know that there are two populations of beluga that can be found in the EMR: the Eastern Hudson Bay population (which is endangered) and the James Bay population. It is still unclear how the two local populations interact with each other and they differ in migration patterns, behavior, appearance and genetics. Beluga may be affected by climate change since their lifestyle is influenced by ice conditions. Beluga can often be observed feeding at the mouths of rivers, so they are sensitive to changes in water levels and conditions.

Hudson's Bay Change: Community-Based Coastal Assessment Project: Whapmagoostui

This project, led by the University of Manitoba in partnership, DFO and with Oceans North, aims to address knowledge gaps in offshore oceanographic observation along the South Eastern Coast of Hudson's Bay, based in Whapmagoostui. The project mission is to establish a current baseline of oceanographic data on physical, chemical and biological features (e.g. salinity, temperature, currents, phytoplankton, zooplankton), with emphasis on offshore waters. It will establish the current environmental conditions of our marine hydrology and wetland ecology by identifying and quantifying environmental characteristics that influence our coastal wildlife.

This project is diverse in scientific analysis, all areas of interest for the Cree Eeyou Marine Region and an opportunity for our CTA-EMR team to receive technical sampling training, scientific training and participation experience in order to move towards long-term, environmental monitoring. It also provides an opportunity to conduct community-based coastal research near Whapmagoostui this summer. The research is intended to be conducted by community members that will be hired for the project, and would be guided by local knowledge and science to address both community concerns and science data gaps. The coastal monitoring program is also taking place in two other Hudson's Bay Complex communities this summer (Igloodik and Kinngait), as well as in Anguniaqvia niqiqyuam Marine Protected Area (MPA), near Paulatuk, NWT. With our collaboration with the Department of Fisheries and Oceans, the coastal monitoring program will involve collecting fish, invertebrates, and environmental data from the area near Whapmagoostui.

Unfortunately, due to the heavy restrictions on both researchers and on intercommunity travel, we were only able to set a trail cam along the coast, which recorded the ice conditions imagery data from September 2020, and is set to record until the ice melts in June 2021. We were also able to set two moorings, over the summer, which will collect data on water conditions.

This pilot project will resume in July of 2021, if restrictions allow, and the overall goal is to continue the study along the entire coast of the Cree Eeyou Marine Region to also include our coastal communities from Chisasibi to Waskaganish.

McGill Fish and Wildlife Management Professional Development Training Program

This training program is the collaboration of the Centre for Indigenous Peoples' Nutrition and Environment (CINE) of the Faculty of Agricultural and Environmental Sciences at McGill University and the CTA – EMR Department, funded by the EMRWB and Apatisiwin Skills Development of the CNG.

Once COVID restrictions will allow, we are hoping to resume our studies in 2021/2022.

This training program is most useful since it is designed for community fish, wildlife, and environmental professionals with lived experience on the land and inter-generational local and Traditional Ecological knowledge, seeking to enhance their scientific competencies related to local fish, wildlife, and environmental research.

Citizen Science

The CTA-EMR Department and the EMRWB are teaming up to launch and promote a Citizen Science campaign to encourage community members to share knowledge and report observations of the land and wildlife. Citizen science is any activity conducted by any community member that contributes data and observations to our collective knowledge. Some data that can be reported include polar bear sightings, tracks or other signs (e.g. denning), beluga sightings, shorebird and waterfowl sightings/locations of nesting colonies; other species of birds, observations of invasive species, or new and unusual species and harvest data submission as part of the Waterfowl Harvest Study.

You can report your observations to your local CTA-EMR officer in your community, or visit the "Wildlife" section on the website www.emrwb.ca and fill out an electronic observation form (coming soon).

Additional Participation

ArcticNet Annual Scientific Meeting for Arctic and Northern Research, Halifax, December 2020



2020-2021 Review

Hunting, Fishing and Trapping Regime

Prepared by Miles Smart, Executive Secretary

The Hunting, Fishing and Trapping Coordinating Committee (HFTCC) serves as the forum of consultation with the Cree, Inuit and Naskapi and the provincial and federal governments. The HFTCC works closely with the provincial Ministry of Forests, Wildlife and Parks (MFFP) on all matters related to wildlife management and hunting, fishing and trapping activities. The COVID-19 pandemic has prevented the HFTCC from meeting in person since March of 2020. The HFTCC has nonetheless been able to carry out its normal activities over the last year.

The Cree members of the HFTCC are Deputy Grand Chief Mandy Gull, Director of Environment and Remedial Services Isaac Voyageur and Senior Advisor of Cree-Quebec Governance Nadia Saganash. The Cree members are supported by other CNG staff. The CTA President and Executive Director accompany the Cree party and coordinate on files of interest to the organization. For the HFTCC, this constitutes an important link with Cree harvesters.

In the 2020-2021 fiscal year, the HFTCC supported modifications to migratory bird sport hunting regulations. These modifications will reduce sport hunting pressure in southern Quebec on the Canada Goose Atlantic population following concerns about changes in migration and nesting patterns. Based on these concerns and further observations shared by CTA representatives, the HFTCC has recommended that the Environment and Climate Change Canada collaborate in developing research to investigate habitat and feeding patterns in Eeyou Istchee.

The HFTCC supported an MFFP proposal to close winter sport fishing of lake trout on Doré Lake (lac aux Dorés). Lake trout are susceptible to over harvesting during the winter and there are concerns about the health of the resource. The MFFP will continue to monitor this lake trout population and further conservation efforts may be made in the future.

The CTA also reported increased black bear encounters in and around communities and near hunting camps. Several working group meetings were held to examine the issue and potential solutions.

The HFTCC raised the matter of improving moose monitoring in Eeyou Istchee with the MFFP as there are significant knowledge gaps which could prevent effective harvest management of this important species. An aerial survey carried out this past winter season in partnership with the Cree Nation Government will help to update indicators of the regional moose population.

Over the course of the winter season, the HFTCC learned of uninvited Aboriginal hunters entering Cree territory to harvest Leaf River caribou. This unsanctioned harvesting of the herd is of great concern to the HFTCC. The HFTCC continues to strongly support ongoing conservation efforts of Cree harvesters in order to protect the long-term health of the Leaf River herd.

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 CTA maintains a membership, as it is an important voice in the industry.





Message from Allan A. House – Secretary-Treasurer

Wachiya,

It is always a pleasure for me to provide to the members of the Cree Trappers' Association our Annual Report. In 2020-2021, we continued making progress and kept improving our programs and services for Indoohoo Eenou/Eeyouch. We wisely invested in the communities the funds provided by the Cree Nation Government so that the local CTA Committees could provide well-adapted services and programs; we also continued strengthening the regional services and assistance to reach their full potential.

This year, we finalized the implementation of our reorganization: the Board of Directors will now choose within its members the Executive Committee, including the President, Vice Chairman and Executive board member. For the last 4 years, CTA members have experienced the changes brought forth by our new organizational structure. It has been well implemented and allows us to focus on the ever-evolving needs of Indoohoo Eeyou/members in terms of subsidies and programs. We foresee a bright future.

Consequently, the organization has been offering even more programs and services to the seasonal or full-time hunters and trappers of the Cree Nation. In partnership with Niskamoon Corporation, we increased the assistance provided for air and ground transportation as well as for food subsidies. This year, we assisted a greater number of CTA members when the pandemic hit. Our Ancestors have gone out on our lands for

food and survival. This year, it was amazing seeing so many young and old following in their footsteps. Since CTA programs are built around the traditional knowledge and are intended to encourage Crees to practice usual activities for hunting and trapping, when the extra funding was offered, making good use of it was easily executed.

We would like to thank Niskamoon Corporation's Board of Directors and Mr. William MacLeod, its President, for trusting the CTA and providing the funding that helped so many Eenou/Eeyouch at the height of the pandemic.

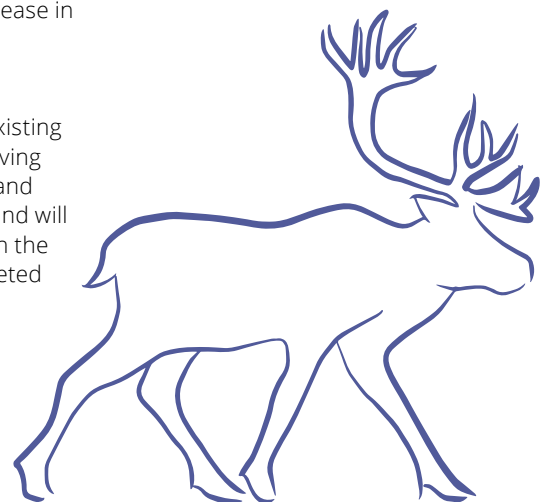
Unfortunately, other programs had to be put on hold, including the Eeyou Ituun (Cree Knowledge) program. We had looked forward to commencing it in the fall of 2020 and we are optimistic that it will be launched with our first cohort in the coming fall. As well, the Cabin project had to be postponed due to the significant increase in prices of building material.

The CTA has always nurtured the knowledge held by our Elders. Our existing programs and services aim at preserving and maintaining our Cree Language and way of life. We will continually do so and will make sure to include these aspects in the new strategic plan that will be completed shortly.

I want to take the opportunity to commend my colleague Richard Shecapio for his determination and efforts towards the achievement of our mission. I wish him the best of luck and success with the CBHSSJB. Also, Mr. Fred L. Tomatuk, our former President, has retired; he was the last elected full-time President – his dedication will be missed. On a personal note, I wish to thank them both for their guidance, wisdom, and their consideration; it is much appreciated.

As always, our finance department did exceptional work in the past year. The CTA is proud to provide the assistance Eenou/Eeyouch need for hunting and trapping. We will continue to better our programs and services around their evolving needs, for all hunting seasons to come in Eeyou Istchee.

Thank you!



2020-2021 Review - Finance and Administration

During this fiscal year 2020-2021, the Cree Trappers Association managed revenues of 7.6 million dollars (+1.3 million compared to the previous year), including deferred revenues of close to 0.162 million for initiatives that had not yet started on March 31, 2021.

As per existing agreements, the Eenou Eeyou Limited Partnership and the Federal New Relationship Agreement remain the main sources of funding, for a total of \$4,913,322 (increase of 1.9%).

In response to the COVID-19, Niskamoon Corporation granted a generous help of \$1,004,129 in order to transport Cree hunters and trappers to their camps on the land and to supply food subsidies for those in needs.

The CNG and Cree Health Board also contributed a total amount of \$284,470 for the harvesting of traditional food.

The CTA still counted on the support from Indigenous Services Canada (\$81,880) and the Royal Canadian Mounted Police (\$29,573).

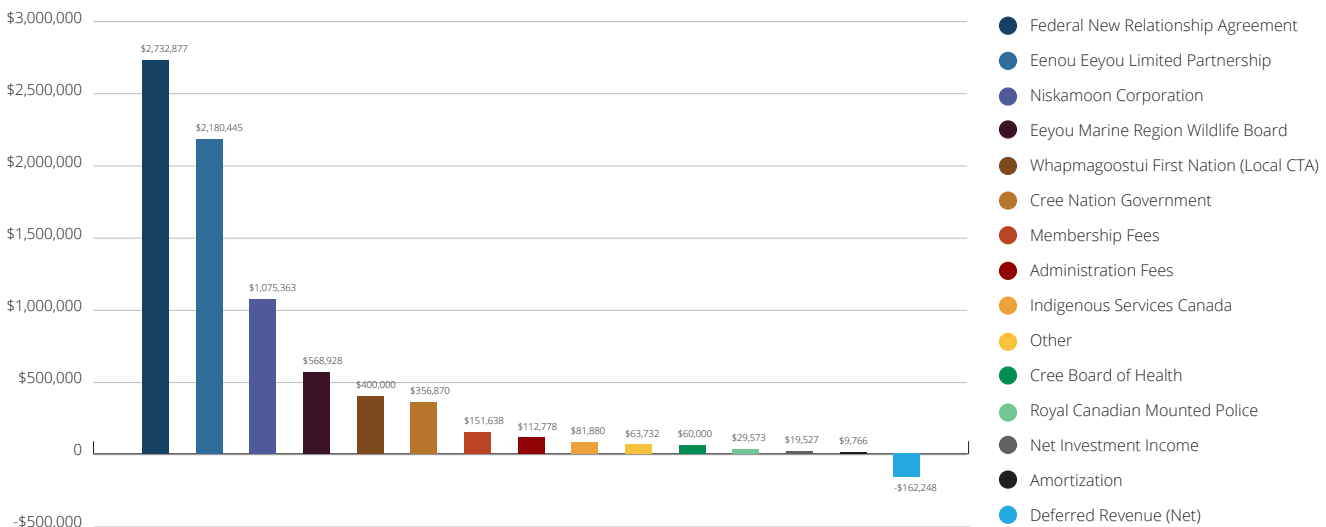
This year the funding received from the Eeyou Marine Region Wildlife Board to fulfill the CTA Offshore Functions was \$568,928, representing an increase of 0,42% compared to last year.

The Regional CTA collected fees from the members for the amount of \$151,638, an increase of \$19,095, an increase of 14,4% compared to last year. Again in 2020-2021, the CTA saw a significant increase in membership. In the face of adversity, Eeyou Eenouch turned to the land. Other revenues, including administration fees, rental of office and residential space, interest revenues, etc., add up to \$205,803 this year, an increase of 8.4% compared to last year.

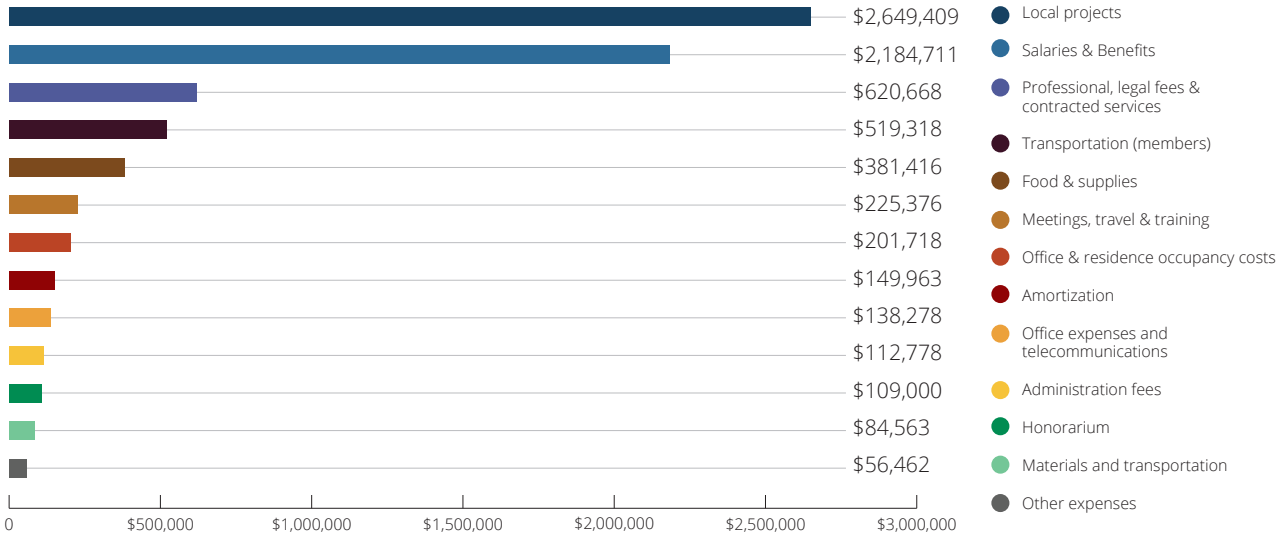
Overview of the global revenues and expenditures for the year ending on March 31, 2021:

The total expenditures of \$7.5 million (vs. \$5.8) can be explained by all the programs that were put into place to ensure the safety of the Cree hunters and trappers by transporting them to the bush or by supply those in need with traditional food. Again, they can be broken into categories which relate to Administration, Program Expenses & Capital Asset Amortization and also the Local Projects and Programs.

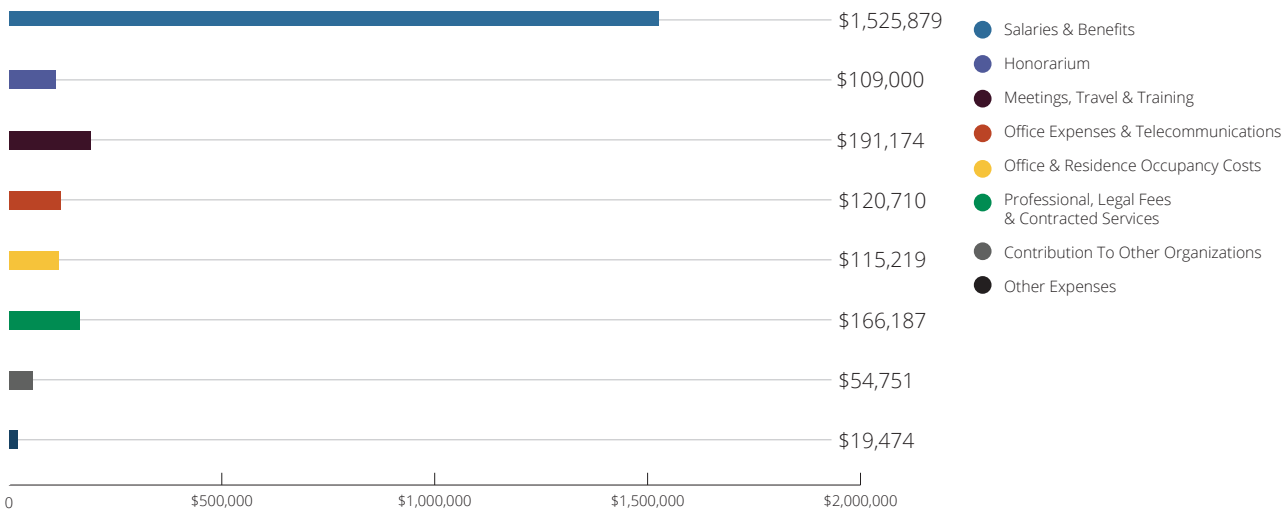
Total Revenues



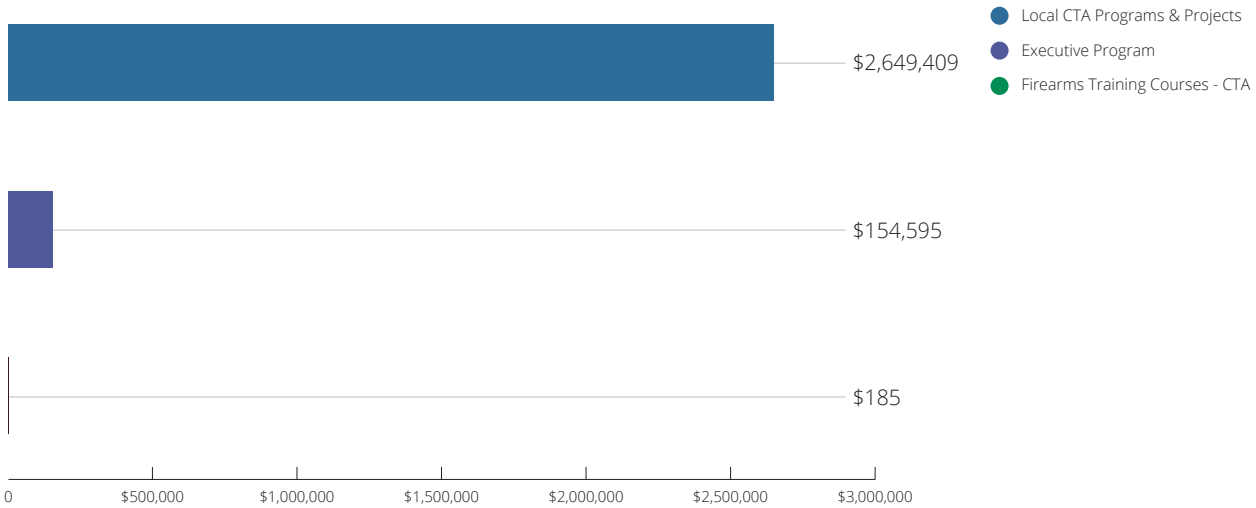
Total Expenses



Expenses - General Fund



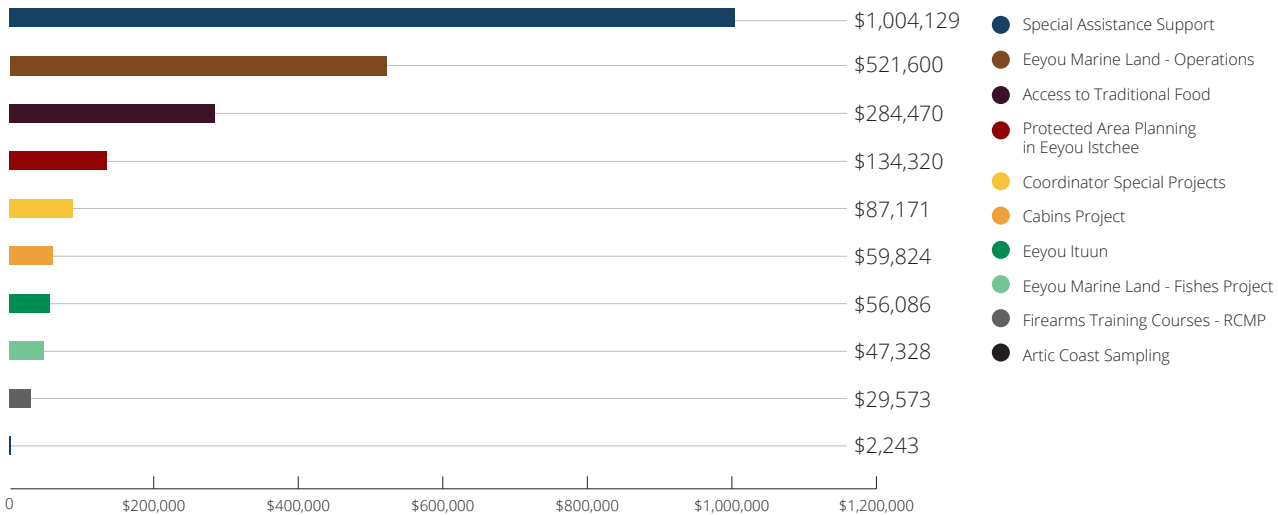
Expenses - Unrestricted Programs Fund



Local CTA Projects & Programs

The Local CTA Projects & Programs represent 50% of the EELP & FNRA funding. This also includes the amount collected from the sale of memberships. Each amount per community is based on the number of memberships sold during the previous year and approved by the General Assembly in August 2020. The differences this year between the revenues and the expenses can be attributed to the ongoing situation.

Expenses - Restricted Programs



Some amounts received by the CTA are dedicated to specific activities as per the agreement binding us to the funding party. In restricted programs. Out of the 3 important amounts, one is dedicated to the operations of the EMR while the other 2 were used to offer direct help to Cree hunters and trappers and others in needs during the pandemic (\$1,2 million).

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

Funding Allocations to Local CTAs

2020-2021

	Membership 2020-2021		Base Amount	Small Community Allocation	Isolation Subsidy	Per Capita	Membership Collected 2020-2021	Total Budget
	Adults	Juniors						
Chisasibi	1,941	79	\$ 100,000			\$ 204,483	\$ 29,747	\$ 334,230
Eastmain	516	266	\$ 100,000	\$ 25,000		\$ 67,008	\$ 9,868	\$ 201,876
Mistissini	1,629	48	\$ 100,000			\$ 170,669	\$ 24,819	\$ 295,488
Nemaska	595	325	\$ 100,000	\$ 25,000		\$ 78,210	\$ 11,525	\$ 214,735
Ouje-Bougoumou	377	94	\$ 100,000	\$ 25,000		\$ 43,777	\$ 6,407	\$ 175,184
Waskaganish	1,480	263	\$ 100,000			\$ 166,384	\$ 24,304	\$ 290,688
Waswanipi	1,018	106	\$ 100,000			\$ 110,579	\$ 16,118	\$ 226,697
Wemindji	798	201	\$ 100,000			\$ 92,768	\$ 13,578	\$ 206,346
Whapmagoostui	667	289	\$ 100,000		\$ 50,000	\$ 83,786	\$ 12,317	\$ 246,103
Total	9,021	1,671	\$ 900,000	\$ 75,000	\$ 50,000	\$ 1,017,664	\$ 148,683	\$ 2,191,347



Ishthchiikun Cree Trappers' Services Trust

Insurance Fund

From October 1, 1991 to March 31, 2021

	Initial Funding	Insurance at \$50 per Cabin	Cabin Insurance with BOC	Total
	\$	\$	\$	\$
FUNDING AND INTEREST INCOME				
Board of Compensation	86,539			86,539
Cree Nation of Chisasibi	30,000			30,000
James Bay Eeyou Corp.	125,000			125,000
Chisasibi Trappers		15,750	175,240	190,990
Eastmain Trappers		13,176	71,291	84,467
Mistissini Trappers		5,750	220,097	225,847
Nemaska Trappers		3,750	76,293	80,043
Ouje-Bougoumou Trappers		-	158,544	158,544
Waskaganish Trappers		6,250	251,925	258,175
Waswanipi Trappers		650	95,405	96,055
Wemindji Trappers		6,150	161,116	167,266
Whapmagoostui Trappers		1,150	95,575	96,725
Subtotal	241,539	52,626	1,305,486	1,599,651
Interest Earned on Investments				87,234
Contribution from CTA				41,632
TOTAL FUNDING AND INTEREST INCOME				1,728,517
EXPENSES				
2020-2021				
Insurance Cost				154,365
Audit Fees				750
Previous Years				
Insurance Cost				1,251,168
Travel Expenses				10,939
Contract Services				34,026
Honorarium				3,000
Insurance Claims Payouts				83,283
Bank Charges				246
Administration & Audit Fees				16,529
TOTAL EXPENSES				1,554,306
BALANCE INSURANCE FUND				174,211

Ishthchiikun Cree Trappers' Services Trust

Fur Trust Fund

As of March 31, 2021

Community	Balance Mar-31-20	Expenses	Interest Revenue	Balance Mar-31-21
Chisasibi	\$ 130,597	\$ (131)	\$ 864	\$ 131,330
Eastmain	\$ 41,489	\$ (83)	\$ 275	\$ 41,680
Mistissini	\$ 124,591	\$ (160)	\$ 824	\$ 125,256
Nemaska	\$ 1,810	\$ (83)	\$ 12	\$ 1,739
Ouje-Bougoumou	\$ 2,631	\$ (83)	\$ 17	\$ 2,565
Waskaganish	\$ 43,188	\$ (258)	\$ 286	\$ 43,216
Waswanipi	\$ 28,014	\$ (83)	\$ 185	\$ 28,116
Wemindji	\$ 29,558	\$ (83)	\$ 196	\$ 29,671
Whapmagoostui	\$ 17,329	\$ (83)	\$ 115	\$ 17,359
Total	\$ 419,208	\$ (1,049)	\$ 2,774	\$ 420,933

Ishthchiikun

Cree Trappers' Services Trust

Efforts were invested this year in selling the furs that were in the CTA inventory. This proved to be fruitful as the inventory has reduced by more than half after the auction that took place in 2021. One also has to note Mistissini and Waskaganish did not sell as many furs as previous years. This will be looked into, although the pandemic which led members to remain in the bush and to CTA offices being closed may explain this situation.

The CTA remains committed to the full-time subsistence trappers and to all its members practicing the Traditional Way of life on the land. The CTA's mandate and its services and programs need to support the younger generation so they can learn from the Elders and the older generation Cree culture and traditional knowledge on the land.

Ishthchiikun

Total Amount of Fur Purchased by Community

Community	2018-2019	2019-2020	2020-2021
Chisasibi	\$ 5,200	\$ 1,670	\$ 1,123
Eastmain	\$ 1,204	\$ 822	\$ 309
Mistissini	\$ 4,692	\$ 8,041	\$ 1,997
Nemaska	\$ 184	\$ 826	\$ 433
Ouje-Bougoumou	\$ -	\$ -	\$ -
Washaw Sibi	\$ 126	\$ 275	\$ 316
Waskaganish	\$ 4,410	\$ 2,980	\$ 919
Waswanipi	\$ 720	\$ 216	\$ -
Wemindji	\$ 8,479	\$ 555	\$ 1,014
Whapmagoostui	\$ 638	\$ 639	\$ -
Total	\$ 25,652	\$ 16,024	\$ 6,109

Ishthchiikun

Total Amount of Fur Sold by Community

Community	2018-2019	2019-2020	2020-2021
Chisasibi	\$ 8,584	\$ 1,047	\$ 3,851
Eastmain	\$ 2,692	\$ 570	\$ 788
Mistissini	\$ 8,238	\$ 3,711	\$ 4,624
Nemaska	\$ 620	\$ 407	\$ 344
Ouje-Bougoumou	\$ -	\$ -	\$ -
Washaw Sibi	\$ 161	\$ 112	\$ 149
Waskaganish	\$ 9,973	\$ 2,120	\$ 3,576
Waswanipi	\$ 1,044	\$ 162	\$ 162
Wemindji	\$ 14,472	\$ 822	\$ 3,233
Whapmagoostui	\$ 466	\$ 221	\$ 1,028
Total	\$ 46,250	\$ 9,171	\$ 17,755

Ishthchiikun

Net Profit on Fur Sales 2020-2021

Inventory at the beginning	\$ 17,775
Purchase of fur December 2020 to April 2021	\$ 6,109
Total inventory before auction	\$ 23,884
Fur Sales - Auction April 2021	\$ 17,755
Total inventory after auction (unsold fur)	\$ 7,343
	\$ 25,098
Net profit	\$ 1,214

Ishthchiikun

Fur purchased by species

2019-2020

Species		Quantity	Amount Paid	Average Cost
Beaver	BVR	419	\$ 3,579.00	\$ 8.54
Lynx	LYX	25	\$ 724.00	\$ 28.96
Mink	MNK	4	\$ 15.00	\$ 3.75
Marten	MTN	368	\$ 10,412.00	\$ 28.29
Otter	OTR	26	\$ 409.50	\$ 15.75
Muskrat	RAT	51	\$ 64.75	\$ 1.27
Red Fox	RFX	19	\$ 375.30	\$ 19.75
Artic Fox	WFX	1	\$ 20.00	\$ 20.00
Squirrel	SQU	17	\$ 3.20	\$ 0.19
Wolf	WLF	2	\$ 130.00	\$ 65.00
Weasel	WSL	11	\$ 16.25	\$ 1.48
Cross Fox	XFX	4	\$ 90.00	\$ 22.50
Castoreum	CAS		\$ 185.00	
Total Amount Paid			\$ 16,024.00	

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Fur purchased by species

2020-2021

Species		Quantity	Amount Paid	Average Cost
Beaver	BVR	272	\$ 1,530.25	\$ 5.63
Lynx	LYX	11	\$ 291.00	\$ 26.45
Mink	MNK	4	\$ 15.00	\$ 3.75
Marten	MTN	199	\$ 3,838.00	\$ 19.29
Otter	OTR	16	\$ 152.00	\$ 9.50
Muskrat	RAT	29	\$ 37.60	\$ 1.30
Red Fox	RFX	15	\$ 199.00	\$ 13.27
Fisher	FHR	1	\$ 25.00	\$ 25.00
Squirrel	SQU	10	\$ 2.30	\$ 0.23
Weasel	WSL	2	\$ 0.50	\$ 0.25
Cross Fox	XFX	2	\$ 18.00	\$ 9.00
Total Amount Paid			\$ 6,108.65	

Ishthchiikun

Fur sold by species

2019-2020

Species		Quantity	Amount Paid	Average Cost
Beaver	BVR	204	\$ 2,464.44	\$ 12.08
Lynx	LYX	25	\$ 1,005.31	\$ 40.21
Mink	MNK	3	\$ 8.83	\$ 2.94
Marten	MTN	246	\$ 4,944.45	\$ 20.10
Otter	OTR	5	\$ 50.63	\$ 10.13
Muskrat	RAT	42	\$ 99.46	\$ 2.37
Red Fox	RFX	11	\$ 13.96	\$ 1.27
Artic Fox	WFX	1	\$ 36.93	\$ 36.93
Squirrel	SQU	112	\$ 30.79	\$ 0.27
Wolf	WLF	2	\$ 129.01	\$ 64.51
Weasel	WSL	4	\$ 3.07	\$ 0.77
Cross Fox	XFX	3	\$ 43.67	\$ 14.56
Castoreum	CAS		\$ 340.45	
Total Amount Sold			\$ 9,171.00	

Ishthchiikun

Fur sold by species

2020-2021

Species		Quantity	Amount Paid	Average Cost
Beaver	BVR	150	\$ 2,619.61	\$ 17.46
Lynx	LYX	35	\$ 1,095.51	\$ 31.30
Mink	MNK	22	\$ 25.46	\$ 1.16
Marten	MTN	360	\$ 13,440.47	\$ 37.33
Otter	OTR	15	\$ 184.14	\$ 12.28
Muskrat	RAT	10	\$ 12.09	\$ 1.21
Red Fox	RFX	37	\$ 330.31	\$ 8.93
Weasel	WSL	9	\$ 11.38	\$ 1.26
Cross Fox	XFX	1	\$ 35.76	\$ 35.76
Total Amount Sold			\$ 17,754.73	

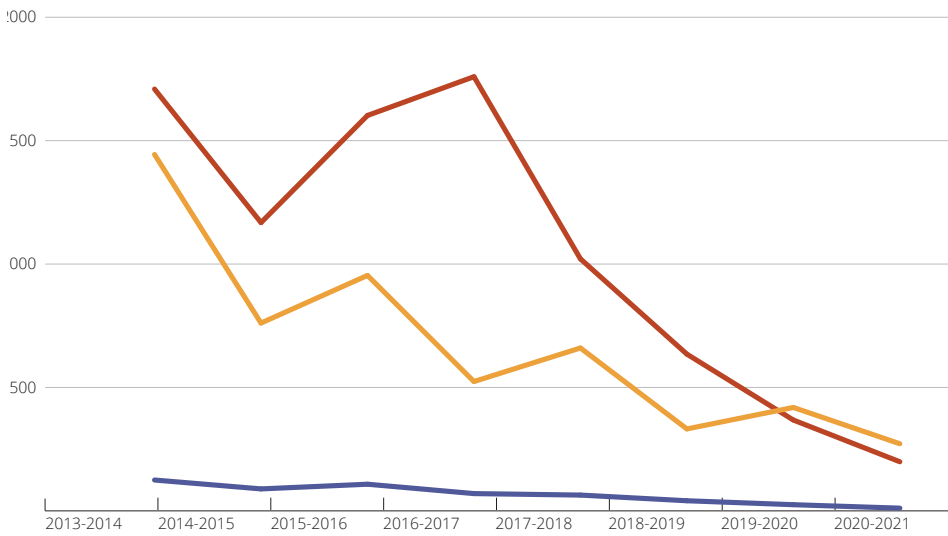
We saw a significant decrease in the price of lynx (-22.5%), which effect was countered by the better quality of beaver, marten, red fox and cross fox furs. The fur market remains weak and the CTA continues to invest efforts in promoting fur harvesting amongst its members.

Ishthchiikun

Fur Species purchased from the trappers

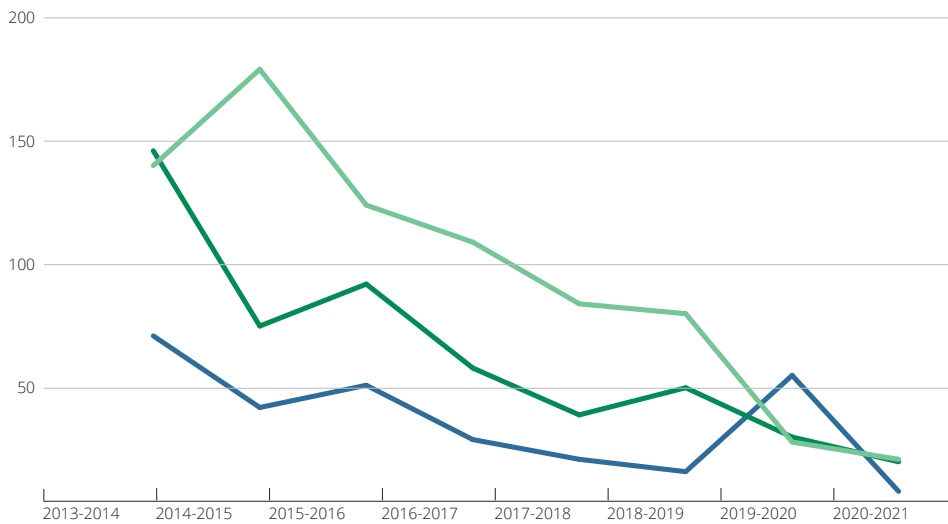
From 2013-2014 to 2020-2021

Number of pelts per species



- Lynx
- Marten
- Beaver

	Beaver	Marten	Lynx
2013-2014	1,444	1,709	125
2014-2015	761	1,168	89
2015-2016	954	1,602	108
2016-2017	524	1,759	70
2017-2018	660	1,021	64
2018-2019	332	635	41
2019-2020	419	368	25
2020-2021	272	199	11



- Mink
- Otter
- Fox

	Fox	Otter	Mink
2013-2014	136	142	67
2014-2015	175	71	38
2015-2016	120	88	47
2016-2017	105	54	25
2017-2018	80	35	17
2018-2019	76	46	12
2019-2020	24	26	51
2020-2021	17	16	4

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

Independent Auditor's Report

Opinion

We have audited the financial statements of Cree Trappers' Association / Association des Trappeurs Cris / Eeyouch Kantoohoodo Ehmahmoueech (hereafter "the Organization"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies, and the schedules.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinion

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

*Raymond Chabot Grant Thornton LLP*¹

Montréal
June 24, 2021

¹ CPA auditor, CA public accountancy permit no. A122190

Operations

Year ended March 31, 2021

	2021			2020	
	General Fund	Programs Fund	Capital Asset Fund	Total	Total
	\$	\$	\$	\$	\$
Revenues					
Contributions					
Indigenous Services Canada (Note 12)		81,880		81,880	81,880
Cree Nation Government – Apatisiwin Skills Development					31,119
Cree Nation Government – Federal New Relationship Agreement (Note 14)	1,672,280	1,060,597	2,732,877		2,683,977
Cree Nation Government – Community Centres Canada		100,000	100,000		
Cree Nation Government – Social and Cultural Development		80,000	80,000		
Cree Nation Government – Canada Nature Fund/Challenge Program		132,400	132,400		23,178
Cree Nation Government – Eeou-Eeyou Community Foundation		44,470	44,470		
Cree Board of Health and Social Services of James Bay		60,000	60,000		
Eeou-Eeyou Limited Partnership (Note 13)	872,178	1,308,267	2,180,445		2,139,789
Niskamoon Corporation		1,075,363	1,075,363		291,753
Eeyou Marine Region Wildlife Board		568,928	568,928		400,345
Minister of Fisheries, Oceans and the Canadian Coast Guard		2,243	2,243		21,960
Ministère de la Sécurité publique		1,920	1,920		162,325
Nature Conservancy of Canada		29,573	29,573		50,200
Royal Canadian Mounted Police		151,638	151,638		29,421
La Société du Plan Nord		400,000	400,000		90,000
Membership fees				151,638	132,543
Local CTA					7,000
Whapmagoostui First Nation				400,000	
Net investment income	19,527			19,527	50,944
Rental income	39,300			39,300	24,850
Administration fees – Cabins Project					31,474
Administration fees – Eeyou Ituuun					18,100
Administration fees – Eeyou Marine Region Land Claims Agreement	36,619			36,619	29,149
Administration fees – Gun Registration					14,757
Administration fees – Ice Safety Rescue Training					1,996
Administration fees – Traditional Pursuits Program					5,607
Administration fees – Special Assistance Support	65,691			65,691	
Administration fees – Protected Area Eeyou Istchee	10,175			10,175	
Administration fees – Arctic Coast Sampling	293			293	
Amortization of the deferred contribution related to tangible capital assets (Note 10)			9,766	9,766	4,101
Other	5,270	14,999		20,269	27,128
	2,721,333	5,112,278	9,766	7,843,377	6,353,596
Plus: Deferred revenues – Beginning of year (Note 9)	395,501	148,316		543,817	
Less: Deferred revenues – End of year (Note 9)	(637,565)	(68,500)		(706,065)	(543,817)
	2,479,269	5,192,094	9,766	7,681,129	5,809,779

Operations
Year ended March 31, 2021

	2021			2020		
	General Fund	Programs Fund	Capital Asset Fund	Total	Total	Total
	\$	\$	\$	\$	\$	\$
Expenses						
Staff salaries and benefits	1,531,079	658,832		2,189,911		1,721,392
Special payments (Note 15)	(5,200)			(5,200)		51,700
Honorariums	109,000			109,000		87,850
Travel and related expenses	43,503	26,520		70,023		230,521
Local projects		2,649,409		2,649,409		1,867,430
General assembly	19,744			19,744		116,527
Board of Directors' meetings and travel	62,973			62,973		80,552
Executive meetings and travel						38,188
Management meetings and travel	17,360			17,360		36,262
Food and supplies	47,594	381,416		381,416		
Training and workshops		7,682		55,276		155,999
Transportation		519,318		519,318		
Public relations	7,455	3,340		10,795		20,053
Office and residence occupancy costs	115,219	86,499		201,718		149,402
Professional fees	90,306			90,306		98,700
Legal fees	8,961			8,961		10,390
Office supplies, printing and freight	82,947	8,057		91,004		85,769
Telecommunications	37,763	8,321		46,084		31,885
Registration fees		20,934		20,934		10,900
Contracted services	66,920	454,481		521,401		356,022
Materials and transportation		84,563		84,563		164,993
Equipment rental		8,783		8,783		41,429
Amortization of tangible capital assets			149,963	149,963		156,534
Interest on demand bank loan			5,121	5,121		34,997
Vehicle maintenance and insurance	7,665			7,665		5,362
Washaw Sibi Association						1,251
Honorarium fees						10,190
Administration fees – Cabins Project						31,474
Administration fees – Eeyou Ituuun						18,100
Administration fees – Eeyou Marine Region Land Claims Agreement		36,619		36,619		29,149
Administration fees – Gun Registration						14,757
Administration fees – Ice Safety and Rescue Training						1,996
Administration fees – Traditional Pursuits Program		10,175		10,175		5,607
Administration fees – Protected Area Eeyou Istchee		65,691		65,691		
Administration fees – Special Assistance Support		293		293		
Administration fees – Arctic Coast Sampling	12,795			12,795		12,059
Contribution to Cree Trappers' Services Trust	20,545			20,545		
Contribution to MoCreeBec	21,411			21,411		
Contribution to Whapmagoostui Local CTA	4,354			4,354		4,282
Bank charges						
Excess (deficiency) of revenues over expenses	2,302,394	5,030,933	155,084	7,488,411		5,681,722
	176,875	161,161	(145,318)	192,718		128,057

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

Changes in Fund Balances

Year ended March 31, 2021

	2021					2020
	General Fund	Programs Fund		Capital Asset Fund	Total	Total
	Unrestricted	Externally restricted	Internally restricted			
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	1,025,192		450,924	655,041	2,131,157	2,003,100
Excess (deficiency) of revenues over expenses	176,875	(5,291)	166,452	(145,318)	192,718	128,057
Interfund transfers (Note 11)	(797,248)	5,291		791,957		
Balance, end of year	404,819	-	617,376	1,301,680	2,323,875	2,131,157

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

Cash Flows

Year ended March 31, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Excess of revenues over expenses	192,718	128,057
Non-cash items		
Amortization of tangible capital assets	149,963	156,534
Amortization of the deferred contribution related to tangible capital assets	(9,766)	(4,101)
	332,915	280,490
Net change in working capital items (Note 3)	373,082	358,046
Cash flows from operating activities	705,997	638,536
INVESTING ACTIVITIES		
Acquisition of tangible capital assets	(69,212)	(140,703)
Restricted cash	(105,357)	
Decrease in restricted cash		32,122
Restricted term deposits	(7,176)	
Term deposits		(834,435)
Receipt of term deposits	808,501	300,000
Due from Cree Trappers' Services Trust		3,552
Cash flows from investing activities	626,756	(639,464)
FINANCING ACTIVITIES		
Demand bank loan		137,555
Repayment of demand bank loan	(704,255)	(111,750)
Due to Cree Trappers' Services Trust	5,639	4,239
Deferred contribution related to tangible capital assets	26,402	32,458
Cash flows from financing activities	(672,214)	62,502
Net increase in cash	660,539	61,574
Cash, beginning of year	424,780	363,206
Cash, end of year	1,085,319	424,780

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

Financial Position

March 31, 2021

	2021	2020
	\$	\$
ASSETS		
Current		
Cash	1,085,319	424,780
Restricted cash	105,357	
Restricted term deposit, 0.2% (1.6% as at March 31, 2020), maturing in February 2022	532,208	525,032
Contributions and other receivables (Note 4)	363,058	492,684
Prepaid expenses	20,001	36,943
	2,105,943	1,479,439
Long-term		
Term deposits (Note 5)	322,582	1,131,083
Tangible capital assets (Note 6)	1,301,680	1,359,296
	3,730,205	3,969,818
LIABILITIES		
Current		
Trade payables and other operating liabilities (Note 8)	644,260	553,371
Prepaid memberships	1,134	4,622
Deferred revenues (Note 9)	706,065	543,817
Due to Cree Trappers' Services Trust, without interest (Note 17)	9,878	4,239
Current portion of demand bank loan		120,000
	1,361,337	1,226,049
Demand bank loan, prime rate plus 1%		584,255
	1,361,337	1,810,304
Long-term		
Deferred contribution related to tangible capital assets (Note 10)	44,993	28,357
	1,406,330	1,838,661
FUND BALANCES		
General Fund – Unrestricted	404,819	1,025,192
Programs Fund		
Externally restricted		
Internally restricted	617,376	450,924
Capital Asset Fund	1,301,680	655,041
	2,323,875	2,131,157
	3,730,205	3,969,818

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, 2021

1 - GOVERNING STATUTES AND PURPOSES OF THE ORGANIZATION

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 - 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.

General Fund

The General Fund includes the assets, liabilities, revenues and expenses related to service delivery and administrative operations.

Programs Fund

The Programs Fund includes the assets, liabilities, revenues and expenses related to specific programs reported under the following:

- Unrestricted Programs Operations;
- 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.

Notes to Financial Statements

March 31, 2021

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 from transactions not concluded with related parties and those from transactions with parties whose sole relationship with the Organization 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 Organization measures its financial assets and liabilities at amortized cost (including any impairment in the case of financial assets), except for the term deposits which the Organization 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 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 revenue

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 revenue are recorded on an accrual basis, to the extent that persuasive evidence of an arrangement exists, the services are rendered, the 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.

Net investment income that is not subject to externally imposed restrictions is recognized in the statement of operations under Net investment income.

Notes to Financial Statements

March 31, 2021

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Amortization

Tangible capital assets are amortized over their estimated useful lives 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 conditions indicate that a tangible capital asset is impaired, the net carrying amount of the tangible capital asset is written down to the tangible capital asset's fair value or replacement cost. The write-down is accounted for in the statement of operations and cannot be reversed.

Cash and cash equivalents

The Organization's policy is to present in cash and cash equivalents bank balances, including bank overdrafts whose balances fluctuate frequently from being positive to overdrawn, and investments with a maximum maturity of three months from the acquisition date or redeemable at any time without penalty.

Pension plan

The pension plan, which is a defined benefit multiemployer 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.

Notes to Financial Statements

March 31, 2021

3 - INFORMATION INCLUDED IN CASH FLOWS

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

	2021	2020
	\$	\$
Contributions and other receivables	129,626	(395,949)
Prepaid expenses	16,942	(35,857)
Trade payables and other operating liabilities	67,754	245,860
Prepaid memberships	(3,488)	175
Deferred revenues	162,248	543,817
	<u>373,082</u>	<u>358,046</u>

4 - CONTRIBUTIONS AND OTHER RECEIVABLES

	2021	2020
	\$	\$
Contributions receivable		
Cree Nation Government	111,013	10,678
Royal Canadian Mounted Police	23,443	29,421
Niskamoon Corporation	205,566	282,063
Nature Conservancy of Canada		57,223
La Société du Plan Nord		90,000
Trade accounts receivable	11,782	9,096
Sales taxes receivable	10,754	12,256
Other	500	1,947
	<u>363,058</u>	<u>492,684</u>

5 - TERM DEPOSITS

	2021	2020
	\$	\$
Term deposit, 1.15% (1.95% as at March 31, 2020), maturing in April 2021	322,582	318,809
Term deposit, 2%, matured in June 2020		812,274
	<u>322,582</u>	<u>1,131,083</u>

6 - TANGIBLE CAPITAL ASSETS

	2021			2020
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Buildings	1,963,148	1,931,186	31,962	35,878
Office building	1,781,269	688,064	1,093,205	1,192,043
Landscaping	85,435	85,435		7,928
Vehicles	49,217	4,922	44,295	
Radio equipment	1,195,402	1,193,412	1,990	2,842
Computers	197,279	155,146	42,133	44,153
Equipment, furniture and fixtures	472,982	384,887	88,095	76,452
	<u>5,744,732</u>	<u>4,443,052</u>	<u>1,301,680</u>	<u>1,359,296</u>

As at March 31, 2021, an amount of \$23,135 of equipment, furniture and fixtures is recorded in trade accounts payable.

Notes to Financial Statements

March 31, 2021

7 - CREDIT FACILITY

The Organization has access to an additional credit facility of \$20,000 in the form of credit cards bearing interest at the rates stipulated in the credit agreement. As at March 31, 2021, the amount used is \$6,261 (\$89 as at March 31, 2020).

8 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES

	2021	2020
	\$	\$
Trade accounts payable	233,601	229,831
Contributions payable		
Ministère de la Sécurité publique		76,175
Eeyou Marine Region Wildlife Board	44,118	125,247
Eenou-Eeyou Community Foundation	3,341	
Staff salaries and benefits payable	363,200	122,118
	644,260	553,371

Government remittances total \$8,411 as at March 31, 2021 (\$5,872 as at March 31, 2020).

9 - DEFERRED REVENUES

	2021			
	Balance, beginning of year	Contributions received for the year	Contributions recognized in operations	Balance, end of year
	\$	\$	\$	\$
Cree Nation Government – Apatisiwin Skills Development	8,500			8,500
Cree Nation Government – Federal New Relationship Agreement	314,703	2,732,877	2,628,557	419,023
Eenou-Eeyou Limited Partnership	220,614	2,180,445	2,182,517	218,542
Niskamoon Corporation		60,000		60,000
	543,817	4,973,322	4,811,074	706,065
				2020
	Balance, beginning of year	Contributions received for the year	Contributions recognized in operations	Balance, end of year
	\$	\$	\$	\$
Cree Nation Government – Apatisiwin Skills Development		31,119	22,619	8,500
Cree Nation Government – Federal New Relationship Agreement		2,139,789	1,825,086	314,703
Niskamoon Corporation				
Eenou-Eeyou Limited Partnership		2,683,977	2,463,363	220,614
	-	4,854,885	4,311,068	543,817

Notes to Financial Statements

March 31, 2021

10 - DEFERRED CONTRIBUTION RELATED TO TANGIBLE CAPITAL ASSETS

The deferred contribution related to tangible capital assets is detailed as follows:

			2021	2020
	Protected Area planning in Eeyou Istchee	Eeyou Marine Region Land Claims Agreement	Total	Total
			\$	\$
Balance, beginning of year		28,357	28,357	
Contribution received during the year				
Cree Nation Government – Canada				
Nature Fund/Challenge Program	23,135		23,135	
Eeyou Marine Region Wildlife Board		3,267	3,267	32,458
Amortization	(2,314)	(7,452)	(9,766)	(4,101)
Balance, end of year	20,821	24,172	44,993	28,357

The amortization of the deferred contribution related to tangible capital assets is detailed as follows:

	2021	2020
	\$	\$
Computers	4,363	2,566
Equipment, furniture and fixtures	5,403	1,535
	9,766	4,101

11 - INTERFUND TRANSFERS

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

	2021	2020
	\$	\$
Acquisition of tangible capital assets		
Unrestricted – General Fund	65,945	108,245
Programs Fund – Restricted Programs, Eeyou Marine Region Land Claims Agreement	3,267	32,458
Programs Fund – Restricted Programs, Protected Area Planning in Eeyou-Istchee	23,135	
Amortization of the deferred contribution related to tangible capital assets	(9,766)	(4,101)
Principal repayment of the demand bank loan	704,255	111,750
Extension of the current long-term debt for the office building		(137,555)
Interest on the demand bank loan	5,121	34,997
	791,957	145,794

At year-end, an amount of \$5,291 was transferred from the General Fund to the Programs Fund – Restricted Programs in order to cover the deficit of the Coordinator Special Projects.

Notes to Financial Statements

March 31, 2021

12 - INDIGENOUS SERVICES CANADA

This funding is provided by the Indigenous Services Canada comprehensive funding arrangement (no. 1718-QC-000002). The source program is the Community Economic Development Program (\$81,880; \$81,880 in 2020).

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 James Bay and Northern Quebec Agreement (JBNQA) and provided for funding to be paid to 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.

15 - PENSION PLAN LIABILITY

The Organization participates in the James Bay Cree-Naskapi Pension Plan (hereafter "the Plan"). The Plan is a defined benefit multiemployer plan with eighteen (18) 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 at December 31, 2019 (December 31, 2018 in 2020) and revealed a total surplus of \$1,994,000 using the prescribed solvency basis as at December 31, 2019 (deficit of \$15,895,000 as at December 31, 2018 in 2020). For the Organization, the allocated portion of the total solvency shortfall of \$3,022,000 equals \$59,100 (\$337,800 as at December 31, 2018). This will trigger additional monthly special payments of \$1,000 (\$5,600 in 2019) until the next valuation. Gains or losses as revealed by future valuations of the Plan will have an impact on these amounts. Significant long-term actuarial assumptions used in the last actuarial valuations are as follows:

	2019-12-31	2018-12-31
Discount rate	4.70%	5.15%
Pensionable earnings increases	3.50%	3.50%
Post-retirement pension increases	1.80%	1.80%

The Plan expenses of the Organization for the year amounted to \$127,314 (\$172,666 in 2020), including special payments recovery of \$5,200 (special payments of \$51,700 in 2020).

Notes to Financial Statements

March 31, 2021

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 deposits. The Organization has determined that the financial assets with more credit risk exposure are contributions and other receivables (excluding 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 and credit facility bear interest at a fixed rate and the Organization is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations.

Liquidity risk

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

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 and its Board members. These transactions were carried out at the exchange amount, which is the value established and accepted by the parties. All the transactions are shown separately in the financial statements.

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, 2024 which calls for lease payments of \$253,500 for the rental of a building. Minimum lease payments for the next years are \$78,000 in 2022, 2023 and 2024, and \$19,500 in 2025.

Schedules

Year ended March 31, 2021

	SCHEDULE A	
	2021	2020
	\$	\$
GENERAL FUND – OPERATIONS		
Revenues		
Eenou-Eeyou Limited Partnership (Note 13)	872,178	848,041
Cree Nation Government – Federal New Relationship Agreement (Note 14)	1,672,280	1,708,669
Net investment income	19,527	50,944
Rental income	39,300	24,850
Administration fees – Eeyou Marine Region Land Claims Agreement	36,619	29,149
Administration fees – Traditional Pursuits Program		5,607
Administration fees – Cabins Project		31,474
Administration fees – Eeyou Ituun		18,100
Administration fees – Gun Registration		14,757
Administration fees – Ice Safety and Rescue Training		1,996
Administration fees – Special Assistance Support	65,691	
Administration fees – Protected Area Eeyou Istchee	10,175	
Administration fees – Arctic Coast Sampling	293	
Other	5,270	12,904
	2,721,333	2,746,491
Plus: Deferred revenues – Beginning of year (Note 9)	395,501	
Less: Deferred revenues – End of year (Note 9)	(637,565)	(395,501)
	2,479,269	2,350,990
Expenses		
Staff salaries and benefits	1,531,079	1,237,084
Special payments (Note 15)	(5,200)	51,700
Honorariums	109,000	87,850
Travel and related expenses	43,503	84,602
General assembly	19,744	116,527
Board of Directors' meetings and travel	62,973	80,552
Executive meetings and travel		38,188
Management meetings and travel	17,360	36,262
Training	47,594	12,175
Public relations	7,455	10,575
Office and residence occupancy costs	115,219	116,877
Professional fees	90,306	98,700
Legal fees	8,961	10,390
Office supplies, printing and freight	82,947	76,114
Telecommunications	37,763	29,385
Contracted services	66,920	51,354
Vehicle maintenance and insurance	7,665	5,362
Washaw Sibi Association		1,251
Contribution to Cree Trappers' Services Trust	12,795	12,059
Contribution to MoCreeBec	20,545	
Contribution to Whapmagoostui Local CTA	21,411	
Bank charges	4,354	4,202
	2,302,394	2,161,209
Excess of revenues over expenses	176,875	189,781

Schedules
Year ended March 31, 2021

	2021		SCHEDULE B	
	Restricted Programs Operations	Unrestricted Programs Operations	Total	2020
	\$	\$	\$	\$
PROGRAMS FUND - OPERATIONS				
Revenues				
Contributions				
Indigenous Services Canada (Note 12)	81,880		81,880	81,880
Cree Nation Government – Apatisiwin Skills Development				31,119
Cree Nation Government – Federal New Relationship Agreement (Note 14)	104,676	955,921	1,060,597	975,308
Cree Nation Government – Community Centres Canada	100,000		100,000	
Cree Nation Government – Social and Cultural Development	80,000		80,000	
Cree Nation Government – Canada Nature Fund/Challenge Program	132,400		132,400	23,178
Cree Nation Government – Eenou-Eeyou Community Foundation	44,470		44,470	
Cree Board of Health and Social Services of James Bay	60,000		60,000	
Eenou-Eeyou Limited Partnership (Note 13)		1,308,267	1,308,267	1,291,748
Niskamoon Corporation	1,075,363		1,075,363	291,753
Eeyou Marine Region Wildlife Board	568,928		568,928	400,345
Minister of Fisheries, Oceans and the Canadian Coast Guard	2,243		2,243	21,960
Ministère de la Sécurité publique				162,325
Nature Conservancy of Canada	1,920		1,920	50,200
Royal Canadian Mounted Police	29,573		29,573	29,421
La Société du Plan Nord				90,000
Membership fees		151,638	151,638	132,543
Local CTA				7,000
Whapmagoostui First Nation		400,000	400,000	7,000
Other		14,999	14,999	14,224
	2,281,453	2,830,825	5,112,278	3,610,004
	8,500	139,816	148,316	
	(68,500)		(68,500)	(148,316)
	2,221,453	2,970,641	5,192,094	3,461,688
Plus: Deferred revenues – Beginning of year (Note 9)				
Less: Deferred revenues – End of year (Note 9)				

	2021		2020
	Restricted Programs Operations	Unrestricted Programs Operations	Total
	\$	\$	\$
PROGRAMS FUND – OPERATIONS (Continued)			
Expenses			
Staff salaries and benefits	505,205	153,627	658,832
Travel and related expenses	25,367	1,153	26,520
Local projects		2,649,409	2,649,409
Food and supplies	381,416		381,416
Training and workshops	7,682		7,682
Transportation	519,318		519,318
Office and residence occupancy costs	86,499		86,499
Office supplies, printing and freight	8,057		8,057
Telecommunications	8,321		8,321
Registration fees	20,934		20,934
Contracted services	454,481		454,481
Materials and transportation	84,563		84,563
Equipment rental	8,783		8,783
Honorarium fees			41,429
Public relations	3,340		10,190
Administration fees – Cabins Project			9,478
Administration fees – Eeyou Ituuu			31,474
Administration fees – Eeyou Marine Region Land Claims Agreement	36,619		18,100
Administration fees – Gun Registration			29,149
Administration fees – Ice Safety and Rescue Training			14,757
Administration fees – Traditional Pursuits Program	10,175		1,996
Administration fees – Protected Area Eeyou Istchee	65,691		5,607
Administration fees – Special Assistance Support	293		
Administration fees – Arctic Coast Sampling			80
Bank charges			
Excess (deficiency) of revenues over expenses	2,226,744	2,804,189	5,030,933
	(5,291)	166,452	161,161
			3,328,982
			132,706

Schedules

Year ended March 31, 2021

	Access to Traditional Food	Cabins Project	Coordinator Special Projects	Eeyou Ituun
	\$	\$	\$	\$
PROGRAMS FUND – RESTRICTED PROGRAMS – OPERATIONS				
Revenues				
Indigenous Services Canada (Note 12)			81,880	
Cree Nation Government				
Apatisiwin Skills Development				
Federal New Relationship Agreement (Note 14)		59,824		44,852
Community Centres Canada	100,000			
Social and Cultural Development	80,000			
Canada Nature Fund/Challenge Program				
Eenou-Eeyou Community Foundation	44,470			
Cree Board of Health and Social Services of James Bay	60,000			
Niskamoon Corporation				71,234
Eeyou Marine Region Wildlife Board				
Canadian Coast Guard				
Ministère de la Sécurité publique				
Nature Conservancy of Canada				
Royal Canadian Mounted Police				
La Société du Plan Nord				
Local CTA				
	284,470	59,824	81,880	116,086
Plus: Deferred revenues – Beginning of year (Note 9)				
Less: Deferred revenues – End of year (Note 9)				(60,000)
	284,470	59,824	81,880	56,086
Expenses				
Staff salaries and benefits			84,833	45,754
Travel and related expenses			2,338	2,857
Food and supplies				
Training and workshops				
Transportation				
Office and residence occupancy costs				6,000
Office supplies, printing and freight				314
Telecommunications				1,161
Registration fees				
Contracted services	284,470			
Materials and transportation		59,824		
Equipment rental				
Honorarium fees				
Public relations				
Administration fees				
Bank charges				
	284,470	59,824	87,171	56,086
Deficiency of revenues over expenses	-	-	(5,291)	-

							SCHEDULE C	
							2021	2020
Firearms Training Courses – RCMP 2019-2020	Firearms Training Courses – RCMP 2020-2021	Special Assistance Support	Protected Area planning in Eeyou Istchee	Arctic Coast Sampling	Eeyou Marine Region Land – Fishes	Eeyou Marine Region Land Claims Agreement	Total	Total
\$	\$	\$	\$			\$	\$	\$
							81,880	81,880
							104,676	31,119
							100,000	139,212
			132,400				80,000	23,178
							132,400	
							44,470	
							60,000	
		1,004,129					1,075,363	291,753
					47,328	521,600	568,928	400,345
				2,243			2,243	21,960
			1,920				1,920	162,325
6,130	23,443						29,573	50,200
								29,421
								90,000
								7,000
6,130	23,443	1,004,129	134,320	2,243	47,328	521,600	2,281,453	1,328,393
						8,500	8,500	
						(8,500)	(68,500)	(8,500)
6,130	23,443	1,004,129	134,320	2,243	47,328	521,600	2,221,453	1,319,893
			14,954			359,664	505,205	391,512
	4,439				2,372	13,361	25,367	124,773
		381,416					381,416	
						7,682	7,682	143,824
		519,318					519,318	
						80,499	86,499	32,525
					568	7,175	8,057	9,655
						7,160	8,321	2,500
6,130	14,804						20,934	10,366
	4,200	37,704	86,603	250	35,215	6,039	454,481	296,578
			21,938			2,801	84,563	164,993
				200	7,983	600	8,783	41,429
								10,190
			650	1,500	1,190		3,340	9,478
		65,691	10,175	293		36,619	112,778	101,083
6,130	23,443	1,004,129	134,320	2,243	47,328	521,600	2,226,744	1,338,986
-	-	-	-	-	-	-	(5,291)	(19,093)

Schedules
Year ended March 31, 2021

	SCHEDULE D			
	2021			2020
	Executive Program	Firearms Training Courses - CTA	Local CTA - Programs and Projects	Total
	\$	\$	\$	\$
PROGRAMS FUND - UNRESTRICTED				
PROGRAMS - OPERATIONS				
Revenues				
Cree Nation Government - Federal New Relationship Agreement (Note 14)	154,595		801,326	955,921
Eenou-Eeyou Limited Partnership (Note 13)			1,308,267	1,308,267
Membership fees			151,638	151,638
Whapmagoostui First Nation		14,999	400,000	400,000
Other				14,999
	154,595	14,999	2,661,231	2,830,825
Plus: Deferred revenues - Beginning of year (Note 9)			139,816	139,816
Less: Deferred revenues - End of year (Note 9)				(139,816)
	154,595	14,999	2,801,047	2,970,641
Expenses				
Staff salaries and benefits	153,627			92,796
Travel and related expenses	968	185		21,146
Local projects			2,649,409	1,867,430
Registration fees				534
Contracted services				8,090
Excess of revenues over expenses	154,595	185	2,649,409	2,804,189
	-	14,814	151,638	166,452

Schedules
Year ended March 31, 2021

	2021							2020	
	Computers	Equipment, furniture and fixtures	Radio equipment	Landscaping	Vehicles	Office building	Buildings	Total	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
TANGIBLE CAPITAL ASSETS AND INVESTMENT IN CAPITAL ASSET FUND									
Capital acquisitions									
Buildings									97,740
Vehicles					49,217			49,217	17,894
Computers	13,206	29,924						13,206	25,069
Equipment, furniture and fixtures		29,924						29,924	140,703
Current year's acquisitions	13,206	29,924			49,217			92,347	(156,534)
Amortization	(15,227)	(18,283)	(851)	(7,926)	(4,922)	(98,839)	(3,915)	(149,963)	
Tangible capital assets balance, beginning of year									
Tangible capital assets balance, end of year	44,154	76,454	2,841	7,926		1,192,044	35,877	1,359,296	1,375,127
Demand bank loan	42,133	88,095	1,990	-	44,295	1,093,205	31,962	1,301,680	1,359,296
Invested in tangible capital assets	42,133	88,095	1,990	-	44,295	1,093,205	31,962	1,301,680	(704,255)
									655,041

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

Independent Auditor's Report

Opinions

We have audited the financial statements of Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishthchiikun (hereafter "the Trust"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to financial statements, including a summary of significant accounting policies.

Unmodified opinion on the financial position

In our opinion, the accompanying statement of financial position presents fairly, in all material respects, the financial position of the Organization as at March 31, 2021 in accordance with Canadian accounting standards for not-for-profit organizations.

Qualified opinion on the results of operations and cash flows

In our opinion, except for the possible effects of the matter described in the "Basis for opinions, including the basis for qualified opinion on the results of operations and cash flows" section of our report, the accompanying statements of operations, changes in fund balances and cash flows present fairly, in all material respects, the results of operations and cash flows of the Trust for the year ended March 31, 2021 in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for opinions, including the basis for qualified opinion on the results of operations and cash flows

In March 2020, the decree of a COVID-19 state of pandemic resulted in numerous measures put in place by the different levels of government. Due to these measures, we were not able to observe the counting of the physical inventories at the beginning of the year or satisfy ourselves concerning those inventory quantities by alternative means. Since opening inventories affect the determination of the results of operations and cash flows, we were unable to determine whether adjustments to the results of operations and cash flows might be necessary for the year ended March 31, 2021.

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Raymond Chabot Grant Thornton LLP¹

Montréal
June 24, 2021

¹ CPA auditor, CA public accountancy permit no. A122190

Operations

Year ended March 31, 2021

	2021				2020
	General Fund – Negative	Insurance Fund – Internally restricted	Fur Trust Fund – Externally restricted	Total	Total
	\$	\$	\$	\$	\$
Revenues					
Membership fees		162,129		162,129	138,426
Net investment income		1,098	2,774	3,872	6,218
Contribution from Cree Trappers' Association	12,795			12,795	12,059
Fur sales	5,683			5,683	25,662
	18,478	163,227	2,774	184,479	182,365
Expenses					
Office supplies, printing and freight	2,835		299	3,134	5,593
Insurance		154,365		154,365	137,412
Cost of fur sold	10,901			10,901	17,715
Audit fees	9,661	750	750	11,161	9,594
Doubtful accounts	903			903	2,305
	24,300	155,115	1,049	180,464	172,619
Excess (deficiency) of revenues over expenses	(5,822)	8,112	1,725	4,015	9,746

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

Changes in Funds Balances

Year ended March 31, 2021

	2021				2020
	General Fund – Negative	Insurance Fund – Internally restricted	Fur Trust Fund – Externally restricted	Total	Total
	\$	\$	\$	\$	\$
Fund balance (negative), beginning of year	(156,526)	166,099	419,208	428,781	419,035
Excess (deficiency) of revenues over expenses	(5,822)	8,112	1,725	4,015	9,746
Fund balance (negative), end of year	(162,348)	174,211	420,933	432,796	428,781

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

Cash Flows

Year ended March 31, 2021

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	4,015	9,746
Net change in working capital items (Note 3)	11,978	(4,530)
Cash flows from operating activities	15,993	5,216
INVESTING ACTIVITIES		
Term deposit	(3,873)	(6,218)
Net change in advances to Cree Trappers' Association	(5,639)	(4,239)
Cash flows from investing activities	(9,512)	(10,457)
FINANCING ACTIVITIES		
Net change in due to Cree Trappers' Association and cash flows from financing activities	-	(3,551)
Net increase (decrease) in cash	6,481	(8,792)
Cash, beginning of year	25,288	34,080
Cash, end of year	31,769	25,288

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

Financial Position

March 31, 2021

	2021				2020
	General Fund – Negative	Insurance Fund – Internally restricted	Fur Trust Fund – Externally restricted	Total	Total
	\$	\$	\$	\$	\$
ASSETS					
Current					
Cash (bank overdraft)	(538,221)	149,057	420,933	31,769	25,288
Trade and other receivables (Note 4)	15,906			15,906	7,087
Inventory (Note 5)	23,361			23,361	24,582
Prepaid expenses		49,861		49,861	42,097
Advances to Cree Trappers' Association, without interest	9,878			9,878	4,239
	(489,076)	198,918	420,933	130,775	103,293
Long-term					
Term deposit (Note 6)	331,085			331,085	327,212
	(157,991)	198,918	420,933	461,860	430,505
LIABILITIES					
Current					
Trade payables and other operating liabilities	4,257			4,257	1,624
Deferred revenues		24,707		24,707	
	4,257	24,707	-	28,964	1,624
FUND BALANCES (NEGATIVE)					
Initial contribution	100			100	100
General Fund – Negative	(162,348)			(162,348)	(156,526)
Insurance Fund – Internally restricted		174,211		174,211	166,099
Fur Trust Fund – Externally restricted			420,933	420,933	419,208
	(162,248)	174,211	420,933	432,896	428,881
	(157,991)	198,918	420,933	461,860	430,505

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

On behalf of the Board,



Director



Director

Notes to Financial Statements

March 31, 2021

1 - GOVERNING STATUTES AND PURPOSE OF THE TRUST

The Trust was created as a result of a deed of constitution of a commercial trust under the Civil Code of Quebec 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 related 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 related to this program are reported in the Insurance Fund.

Fur Trust Fund

The Fur Trust Fund was originally set up in the late 1930's by Indigenous Services Canada (formerly the Department of Indian Affairs) 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 CTA, 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 related 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.

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.

Notes to Financial Statements

March 31, 2021

2 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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, the amounts to be received can be reasonably estimated and collection is reasonably assured.

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.

Net investment income that is not subject to externally imposed restrictions is recognized in the statement of operations under Net investment income of the Insurance Fund and the Fur Trust Fund.

Contributions

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

Cash and cash equivalents

The Company's policy is to present in cash and cash equivalents bank balances, including bank overdrafts whose balances fluctuate frequently from being positive to overdrawn, and investments with a maximum maturity of three months from the acquisition date or redeemable at any time without penalty.

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.

Notes to Financial Statements

March 31, 2021

3 - INFORMATION INCLUDED IN CASH FLOWS

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

	2021	2020
	\$	\$
Trade and other receivables	(8,819)	20,382
Inventory	1,221	(1,902)
Prepaid expenses	(7,764)	(1,014)
Trade payables and other operating liabilities	2,633	(21,996)
Deferred revenues	24,707	
	11,978	(4,530)

4 - TRADE AND OTHER RECEIVABLES

	2021	2020
	\$	\$
Trade accounts receivable (a)	3,691	5,260
Other receivables	10,544	
Sales taxes receivable	1,671	1,827
	15,906	7,087

a) The trade accounts receivable are presented in the financial statements net of an allowance for impairment of \$3,208 (\$2,305 as at March 31, 2020). The amount of the impairment loss related to the trade accounts receivable is \$903 for the year (\$2,305 in 2020).

As at March 31, 2021, there is no credit risk concentration in respect of trade accounts receivable (one customer represented 28% of trade accounts receivable as at March 31, 2020).

5 - 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.

6 - 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:

	2021	2020
	\$	\$
Guaranteed investment certificate, 1.15% (1.95% as at March 31, 2020), maturing on April 14, 2021	331,085	327,212

Notes to Financial Statements

March 31, 2021

7 - RELATED PARTY TRANSACTIONS

During the year, the Trust entered into related party transactions with the CTA. These transactions were concluded in the normal course of operations and measured at the exchange amount, which is the value established and accepted by the parties. The transactions are shown separately in the financial statements.

8 - FINANCIAL RISKS

Credit risk

The Trust is exposed to credit risk regarding the financial assets recognized in the statement of financial position, other than the term deposit. The Trust has determined that the financial assets with more credit risk exposure are the trade accounts receivable, the other receivables and the advances to 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 Trust is exposed to interest rate risk with respect to financial assets bearing fixed interest rate. 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.



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