



CREE TRAPPERS'  
ASSOCIATION  
ANNUAL REPORT  
2019-2020

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Keeping our culture strong

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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 the following photographers who so generously shared pictures with us:

Jason Dixon, Lakota Duff, Charles House, Kelsie Jolly, Lindy S. Linklater, Roy Mamianskum, George Natawapineskum, Joe Saganash, Stanley Saganash.

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## OPENING REMARKS FROM FRED L. TOMATUK – PRESIDENT



I see time flow as swiftly as the many rivers that run through Eeyou Istchee. I have already completed my third year of a four-year term as President of the Cree Trappers' Association (CTA). I wish to thank all of you, the members, who have made it possible.

2019-2020 has been arduous for me. From April until September, I had to significantly reduce my activities for the CTA as I underwent radiation treatment. I am now healthy and grateful for all the good words and support you blessed me with. Needless to say, I had never been away from work for so long, and I was happy to be back, until March 2020 when the COVID-19 hit us. I am now experiencing working from home, since all of our offices had to close. I am pleased by the strong leadership displayed through our joint CTA-CBH public statement asking hunters and trappers to stay safe and remain in Eeyou Istchee during Goose Break.

The fur industry is at the lowest point that we have ever seen in the forty years of existence of the CTA. Our members are suffering the collateral damages of this difficult situation. Harvesting and prices are down. While there used to be three auctions in North Bay for fur harvesters, there is only one now. The Fur Harvesters Convention has also ceased to be held. Closer to home, we have over twenty bails of fur that are still unsold, leaving fur harvesters waiting for their second cheque. Traditional hunters and trappers were hit even harder by the statement made by Queen Elizabeth in November 2019 that she will stop buying new clothing made in real fur. This strong stand from a world leader hit the trappers hard, and we can foresee the impact that it will have on our members.

On another note, I wish to thank Clarke Shecapio, our former Executive Director, who was elected Chief of Waskagagnish. His dedication to the CTA and to its modernization when he occupied the position is to be commended. I am pleased to know that we have a true advocate in the community. I also wish to welcome Richard Shecapio, who is the new CTA Executive Director. I am confident that the experience he brings will be most beneficial; it will ensure that we retain a strong voice in Eeyou Istchee. Supported by our incredible staff, the CTA is in a great position to offer to members programs and services that meet their needs. I also wish to thank the Board Members whose terms ended this year and to welcome the new ones who work relentlessly for the CTA.

As usual, we have worked hard this year to secure funds for projects with different universities. This will allow us to gain even greater knowledge to protect the wilderness that is so important to us. This past year has been characterized by the implementation of the funding agreement that binds the CTA and the Eeyou Marine Region Wildlife Board in the preservation of coastal natural resources. For the first time, all positions are staffed. The CTA has played an important role in the work to solve trapline disputes. This is great progress, as our wish is for all Crees to occupy the land!

We have further strengthened our ties this year with the Hunting, Fishing and Trapping Coordinating Committee (HFTCC). The implementation by all of strict conservation measures is vital to prevent further decline of the caribou herds. This coming year, I will continue to advocate for the CTA to obtain a voting seat on the Committee and will actively monitor the work to be done on the beluga whale agreement.

Last but not least, I am glad to report that the Eeyou Ituun program, carried out in collaboration with the Cégep de St-Félicien, La Société du Plan Nord and Niskamoon Corporation, was launched this winter for a trial run. Two instructors were hired, a husband and wife team, to teach different parts of the 2-week trial. This has allowed us to gain some experience and prove the benefits of the program. We are looking forward to the full launch of the 900-hour program of practical and theoretical teaching.

Again, I am grateful to have been given the health necessary to carry on the fourth year of my mandate as President. I will continue to invest myself next year in preserving our traditional way of life in Eeyou Istchee.

May God bless you all!





# THE REGIONAL CTA'S BOARD OF DIRECTORS AND EXECUTIVE COMMITTEE (AS OF MARCH 31, 2020)



**Adrian Chiskamish**  
Chisasibi



**Clayton Tomatuk**  
(since December 2019)  
Eastmain



**Marjorie Weapenicappo**  
(until December 2019)  
Eastmain



**Willie Iserhoff,**  
(since December 2019)  
Mistissini



**Richard Shecapio**  
Executive Committee Member  
(March to October 2019)  
Mistissini



**Anna Bosum**  
Oujé-Bougoumou



**Allan L. Copper**  
Waswanipi



**Stanley Shashaweskum**  
Wemindji



**Elijah Sandy**  
Whapmagoostui



**Billy Katapatuk**  
Observer, Washaw Sibi

*\*MoCreebec also sits as an observer*



**Fred L. Tomatuk**  
President of the Executive Committee



**Bert W. Moar**  
Vice President of the Board of Directors  
Executive Committee Member  
Waskaganish



**Thomas Jolly**  
(since December 2019)  
Executive Committee Member  
Nemaska

## MESSAGE FROM RICHARD SHECAPIO EXECUTIVE DIRECTOR



Wachiya Eeyouch,

It is a great pleasure to submit the annual report to the membership of the Cree Trappers' Association (CTA). I joined the CTA as Executive Director in November 2019. This is not my introduction to the CTA, since I was previously a member of the Mistissini Local CTA Committee and a member of the Regional CTA's Board of Directors.

In transition to this new role, I would like to recognize all the changes that have taken place over recent years. Previous annual reports stated that the CTA wanted to reorganize in order to strengthen governance and review the roles and responsibilities of employees. As an "insider", I can say that this plan is well underway, and that the CTA has evolved in a positive direction.

I would like to acknowledge and commend Clarke Shecapio, whom I am replacing, in his role as Executive Director. He was instrumental in leading the CTA down the newly chosen path. Our staff recognizes the role he played in this recent transformation, and we wish to congratulate him on his new role as Chief of the Cree Nation of Waskaganish. It is a tremendous opportunity for him. Our team wishes him all the best.

Staff have adapted well to my arrival, and I appreciate the warm welcome. Furthermore, they have remained well focused on continuing the work started and on providing quality programs and services to the hunters and trappers of Eeyou Istchee. I can confidently say that the CTA continues to work hard to accomplish its mission of serving its members.

One of my first priorities was to ensure that the CTA was fully staffed. By the end of 2019-2020, we were able to fill all the available positions, including the positions for the Eeyou Marine Region. I believe this is worth mentioning, and I see it as a sign of the credibility of the organization. With a complete team, I am confident that the CTA will work efficiently next year to accomplish its mission and ensure that we continue to occupy the land.

This past winter, we implemented the Eeyou Ituu pilot project in Waskaganish. The trial run proved to be conclusive, and all parties were most satisfied with it. As an organization, we gained important knowledge which will facilitate the implementation of the full-length version. The participants benefited greatly from their on-land experience. The program has been discussed for years, and it took years to develop as well. I wish to thank the partners who worked so hard to initiate this project. We are now ready to launch the full program, and hope that it will happen soon.

This year as well, some local committees and communities have reached out to the regional CTA, to discuss and coordinate efforts to assist them in strengthening the local CTA's roles and responsibilities. This project is still in its early stages, but is promising. We recognize that some communities have stronger governance in place and clearer roles and responsibilities. By bringing all the local entities together to share their expertise and best practices, participants will be in a position to jointly establish the standards they want in order to ensure strong member satisfaction.

At the last Annual General Assembly in Whapmagoostui, our members made the decision to complement the orientation that the organization took in recent years. They adopted a resolution to dedicate 70% of the budgets granted by the Regional CTA to Local Committees to members' programs and services. In 2020-2021, we will work to implement this orientation.

As an organization servicing Cree Hunters and Trappers, we will continue the work that has begun on the Strategic plan and finalize the long-term plan. It will be important to align our priorities with the vision the Cree Nation Government has. This will allow us to play our role wholly and to contribute our full potential to the Cree Nation. We will keep on adjusting the way we answer the needs of our members and remain current through time.

## OUR STAFF



**Richard Shecapio**  
Executive Director



**Allan A. House**  
Secretary-Treasurer



**Jacinthe Beaudoin**  
Controller



**Thomas Stevens**  
Special Projects Coordinator



**Ron Zachary**  
Fur Technician



**Gordon Louttit**  
Accountant Clerk



**Samuel Moses**  
Accounting Clerk



**Peggy Blackned**  
Executive Assistant



**Phyllis Tomatuk**  
Secretary Receptionist

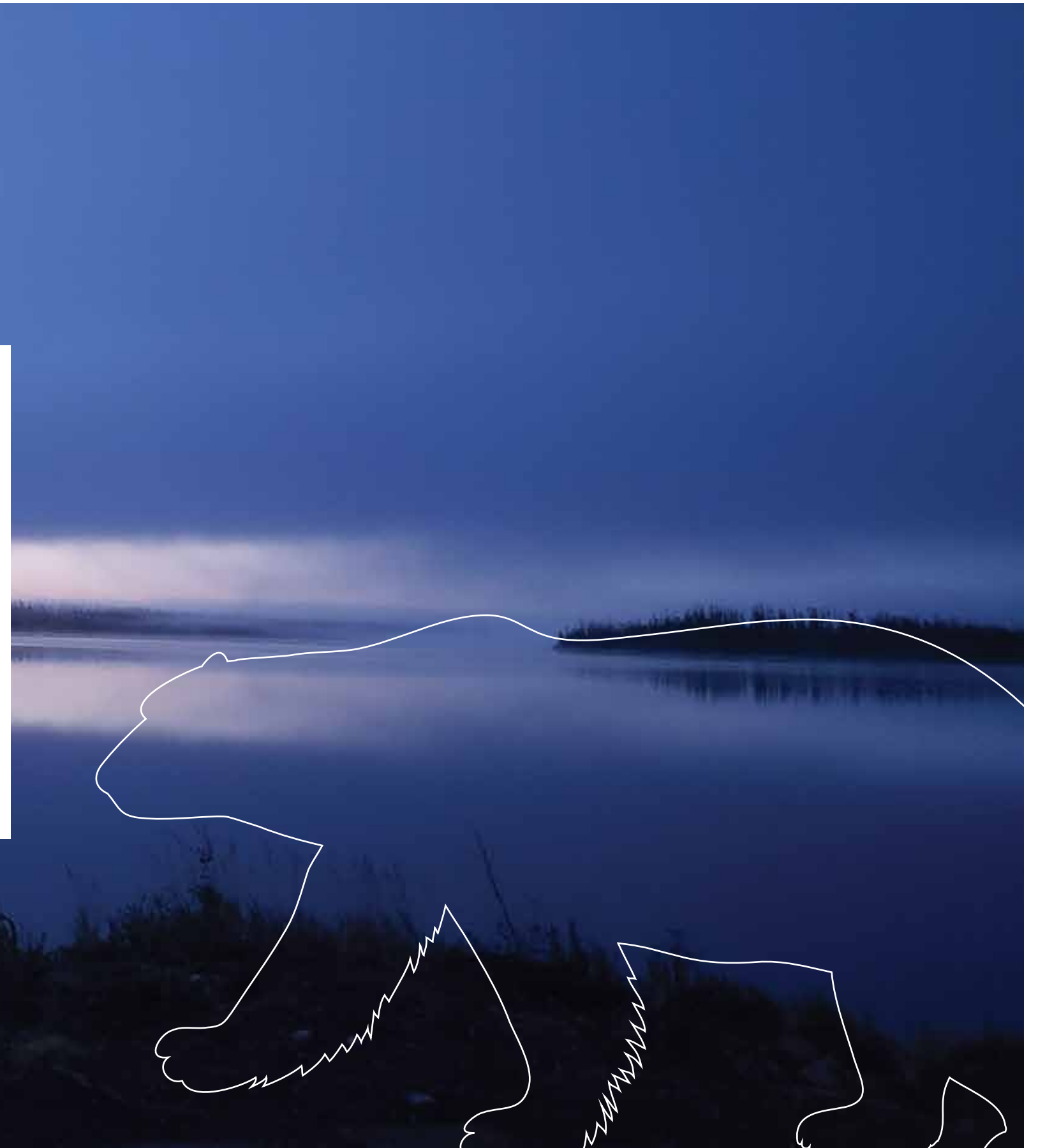
## ABOUT THE CREE TRAPPERS' ASSOCIATION

### 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* (also known as the *Paix des Braves*) signed in 2002, the *Agreement concerning a New Relationship between the Government of Canada and the Crees of Eeyou Istchee* (*Federal New Relationship Agreement*) 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 CTA the means 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 in 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. Our 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. It 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 and MoCreebec sit in as observers.

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

The CTA is proud to have fully staffed its operations this year and glad to welcome new employees who contribute to our mission. The three vacant positions were filled in the CTA-EMR team, and we also welcomed an employee in the newly created position of Eeyou Eenou Ituun Coordinator. Work was done to integrate the new employees and to ensure that they feel part of team and ready to contribute.

The position of Executive Director also became vacant in 2019 when Clarke Shecapio, then Executive Director, was elected Chief of the Cree Nation of Waskaganish. The CTA therefore set up a recruitment committee and carried out a recruitment campaign. After a structured process, Richard Shecapio, who had recently offered his resignation as the Director representing Mistissini, was selected by the committee.

We have welcomed this year three new board members: Clayton Tomatuk from Eastmain, Willie Iserhoff from Mistissini and Thomas Jolly from Nemaska, who was elected to the position of the third Executive Committee member. All these new members bring valuable experience which will allow us to pursue our mission to protect the interests, desires, and values of the Cree trappers in Quebec while respecting financial means.

We wish to thank Marjorie Weapenicappo for her many years of faithful service to the CTA as the Director of Eastmain.

### 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 delivered in Cree, on the land by Cree Elders



In total, 7 young women and 14 young men applied for the pilot project program.

Six (6) men and an equal number of women were selected. Unfortunately, two of the women had to withdraw from the program for personal reasons. The pilot project therefore welcomed ten participants who were supported by four instructors, an Elder, guides as well as cooks.

The Eeyou Eenou Ituun pilot project was delivered from February 24<sup>th</sup> to March 7<sup>th</sup>, 2020 at km291 while the Appreciation Day Feast took place in Waskaganish on March 10<sup>th</sup>, 2020 to invite families and dignitaries.

Overall, the Eenou Ituun pilot project was a success and a great learning experience for all those involved. At the appreciation dinner, Jo-Annie Charbonneau from Cégep St-Félicien presented a remarkable PowerPoint document. She introduced each student and commended them on how well they had learned throughout the pilot project. According to the Elder, the students have learned in discipline and safety. The students themselves commented that they have learned a lot from the 2 weeks in the land. They also mentioned that it was too short.

Through this pilot project, the Coordinator has developed the necessary experience and feels ready to plan and prepare the main project.



**Meetings 2019-2020**

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

During the year, the Executive committee met 4 times in person and held 1 conference call. The committee's role is to oversee administrative matters for the regional CTA to ensure it answers members' needs. The Executive committee counted again on the contribution of the Executive Director and Secretary-Treasurer, who are non-voting members, to provide insight and recommendations to the Executive.

APRIL 2019							MAY 2019						
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14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30					26	27	28	29	30	31	
JUNE 2019							JULY 2019						
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23	24	25	26	27	28	29	28	29	30	31			
30													
AUGUST 2019							SEPTEMBER 2019						
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11	12	13	14	15	16	17	15	16	17	18	19	20	21
18	19	20	21	22	23	24	22	23	24	25	26	27	28
25	26	27	28	29	30	31	29	30					
OCTOBER 2019							NOVEMBER 2019						
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						1						1	2
6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28	29	30	31			24	25	26	27	28	29	30
DECEMBER 2019							JANUARY 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4
8	9	10	11	12	13	14	5	6	7	8	9	10	11
15	16	17	18	19	20	21	12	13	14	15	16	17	18
22	23	24	25	26	27	28	19	20	21	22	23	24	25
29	30	31					26	27	28	29	30	31	
FEBRUARY 2020							MARCH 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1	1	2	3	4	5	6	7
2	3	4	5	6	7	8	8	9	10	11	12	13	14
9	10	11	12	13	14	15	15	16	17	18	19	20	21
16	17	18	19	20	21	22	22	23	24	25	26	27	28
23	24	25	26	27	28	29	29	30	31				

■ Board of Directors   
 ■ CTA AGA   
 ■ Management Committee   
 ■ Executive Committee



## 2019-2020 REVIEW SPECIAL PROJECTS

A number of special projects were carried out in 2019-2020 with different collaborators to ensure that the Eeyou/Eenou traditional way of life is passed on in a responsible and sustainable manner for all generations to come.

### Cabin Program

The purpose of this program is to assist the trappers and hunters that occupy Eeyou Istchee.

The Cabin Program is coordinated by Thomas Stevens, our own Special Projects Coordinator. It would not be successful without the collaboration of the local CTA Administrators and the local CTA committees, who were given the autonomy and responsibility to select the local candidates. To ensure fairness and impartiality, the regional CTA established the following simple criteria:

To receive a cabin, the candidate must:

- Be a member Cree Trappers' Association.
- Be a recipient of the Income Security Program (ISP). Seasonal workers are eligible; however, the candidates must be active in hunting activities.
- Commit to using the cabin for traditional and cultural activities. Candidate must be an active land user, actively hunting/trapping.
- Not have received a cabin within the last five years from Cree Trappers' Association, Niskamoon or from any other entity (Example: Forestry).

Furthermore, to ensure that there is no perception of any conflict of interest, local CTA committee members are excluded from the Cabin Program.

In 2019-2020, all 33 cabins were completed. This represents an investment of \$970,108. Because of the current situation, the regional Cabin Program was put on hold for the year to come.



### Canadian Firearms & Introduction to Hunting

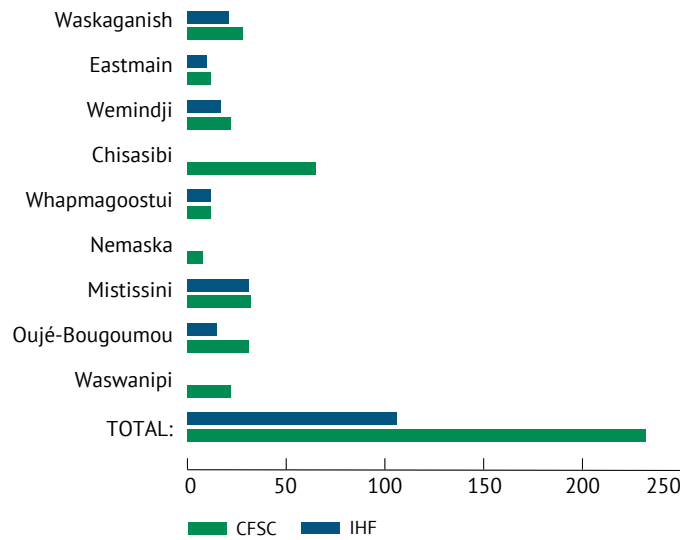
The Canadian Firearms Program is administered by the Royal Canadian Mounted Police (RCMP) and the Centre des armes à feu du Canada (CAFC). The RCMP also counts on provincial Chief Firearms Officers and other community partners, such as the Cree Trappers' Association, to implement the Firearms Act and its regulations, as well as other related legislation regarding firearms.

The goal of the *Canadian Firearms Program* is the safe and responsible use of firearms. The relative complexity of sport hunting and the necessary knowledge associated with wildlife have led to the creation of a general education program for all hunters to train safe, responsible and competent hunters. It is not about hunting techniques, but rather about hunters' rights, duties and obligations.

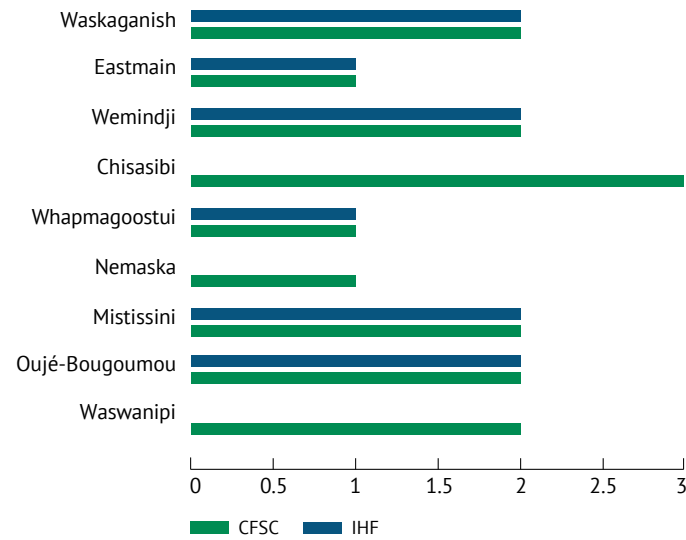
Since we have Certified Cree Firearms instructors in the local communities, we continue to provide these courses in English/ Cree to help the students. During this fiscal year 2019-2020 we have given 14 Canadian Firearms Safety Courses and 10 Introduction to Hunting courses throughout the 9 communities. We had 232 (34 less than previous year) students in CFSC and 106 (-62) in IHF, with a total number of 338 students.

This decrease in attendance can be attributed to a decrease in funding as well as the difficulty associated with organizing courses in the winter, when the funding becomes available. We wish to offer the courses in the summer and will make representations to move in this direction.

Numbers of Students per Community



Numbers of Courses per Community



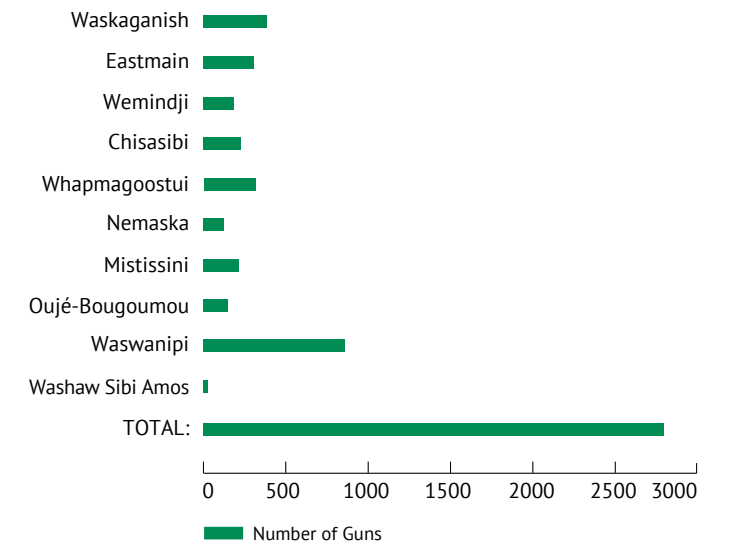
### Registration of Non-Restricted Firearms

Last year, the CTA provided assistance to Cree citizens in the territory of Eeyou Istchee to help them comply with the registration obligation provided under the provincial *Firearms Registration Act*.

As set out in the Cree Brief presented to Québec officials and pursuant to paragraph 24.3.18 of the JBNQA, the Cree beneficiaries were able to register their hunting firearms within the territory of Eeyou Istchee in a simple, efficient and timely manner - in Cree through a Cree entity. This significantly reduced administrative burdens for Cree hunters.

With financial and technical assistance coming from the Government of Québec, the existing infrastructure and human resources of the CTA were leveraged to register non-restricted firearms in Eeyou Istchee. Local Administrators were trained so that Cree hunters went to their local CTA offices to register their firearms. Through this initiative, 2,798 firearms were registered in Eeyou Istchee.

Firearm Registration in Eeyou Istchee



### Cree Medical Bush Kit Training

The Cree Medical Bush Kits are known to be useful for Cree hunters and trappers occupying the land in Eeyou Istchee. It responds to the need for essential medication accessible to those who are out in the territory. In 2018-2019, the Cree Board of Health and Social Services of James Bay, in collaboration with the Cree Trappers' Association, came up with a new version of the Bush Kit Program. Last year, we partnered with Niskamoon Corporation and Apatisiwin skills development to offer training on the Cree Medical Bush Kit.

We conducted training for our hunters and trappers in the communities of Whapmagoostui and Waskaganish. Participants were happy and relieved to have access to this kit and its content. It is clear to us that we will continue to provide training on the bush kits in the coming years in every community.



### GeoPortal Upgrade

The funds necessary to upgrade the GeoPortal were obtained through the Canada Nature Fund that supports the protection of Canada's ecosystems, landscapes, and biodiversity—including species at risk.

Data collection is of the utmost importance for the CTA in order to acquire the knowledge necessary to plan and occupy the land in a sustainable fashion.

During the first part of the project, 5 main activities were carried out.

- First of all, preparatory work took place. This allowed us to plan and hold consultations with key CTA staff in order to identify and review requirements, refine user needs and determine required functionality.
- An online prototype CTA mobile App including user interface (UI) was developed and tested.
- A CTA mobile data collection App for Android-based units was developed.
- Upgrades to CTA GeoPortal applications were introduced.
- GPS handheld mapping units were researched and reviewed to identify the best option to map GPS locations of important landscape features (cabins, camps, trails and trapline boundaries, wildlife observations).

Of the total budget of \$342,000 over 4 years, about 20% (\$65,000) was spent this year. Although the work involved was slowed down by COVID-19, the CTA mobile App is available both for iOS and Android. The GeoPortal website was also updated to make it more friendly for our users.

## 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

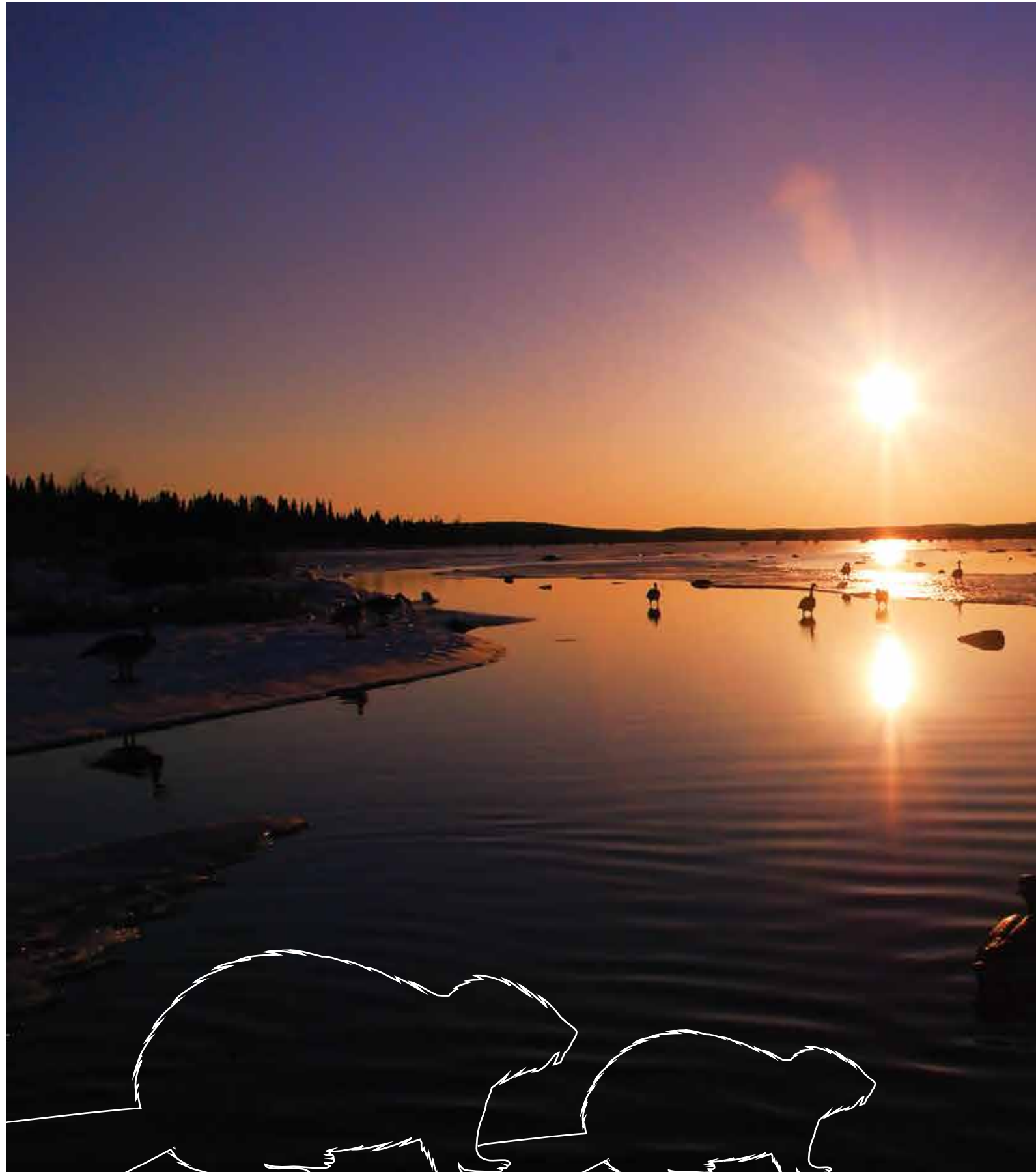
They continue to work closely with the local trapper committees. Although they officially report to the Special Project Coordinator, the local committees give general direction to the Local Administrators, ensuring that the CTA's operations truly reflect local hunters and trappers' priorities.

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 2019-2020

Community	Adults	Juniors	Tallymen	Total Amount \$
Chisasibi	2,125	79	33	32,507
Eastmain	449	233	11	8,599
Mistissini	1,225	26	69	18,583
Nemaska	426	215	16	8,110
Oujé-Bougoumou	288	44	14	4,672
Waskaganish	1,529	154	38	24,167
Waswanipi	1,089	63	69	16,839
Wemindji	471	128	17	8,089
Whapmagoostui	434	167	17	7,846
Washaw-Sibi	173	-	-	2,595
<b>Total</b>	<b>8,209</b>	<b>1,109</b>	<b>284</b>	<b>132,007</b>



## 2019-2020 REPORTS FROM LOCAL ADMINISTRATORS



**WEMINDJI**  
Abraham Matches

As the Local CTA administrator, and in collaboration with the Wemindji Trappers' Association, we carry out various community based-programs and projects for the Cree hunters, trappers, economic pensioners and land users.

The Cree Nation Government created a Regional Telecommunications Study working group with 6 representative members. We had several meetings to review tower infrastructure services for the Two-Way Radio project and trapper cabin locations in Eeyou Istchee.

This year is the worst in the fur market; I only received 51 pieces of fur.





**WASKAGANISH**  
Karilynn Blackned

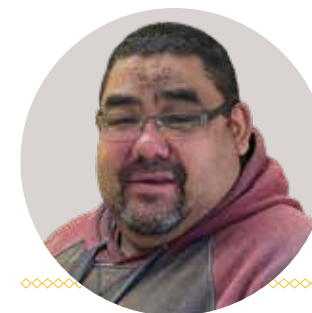
Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/result
Cabin Program 2020	35	8	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must not have bills</li> <li>• Must pay your cabin insurance</li> <li>• Must sign the cabin agreement form</li> <li>• Must not be assisted within 5 years of this program</li> </ul>	<ul style="list-style-type: none"> <li>• Total cost per cabin \$20,000 including labour and transport</li> </ul>	<ul style="list-style-type: none"> <li>• Candidates are happy and they are grateful for this service from the local CTA</li> </ul>
Cree Alternative Renewable Energy Program	3	3	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> <li>• All payments go directly to suppliers</li> <li>• Must not be assisted within 5 years of this program</li> </ul>	<ul style="list-style-type: none"> <li>• \$3,000 per ISP member</li> <li>• \$2,000 per CTA member</li> </ul>	<ul style="list-style-type: none"> <li>• Candidates have a hard time paying the rest of the balance, as reported by suppliers.</li> </ul>
Skidoo, Outboard, ATV, Boat/Boat Repair Subsidy Applicants	28	16	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> <li>• All payments go directly to suppliers</li> <li>• Must not be assisted within 5 years from this program</li> </ul>	<ul style="list-style-type: none"> <li>• \$3,000 per ISP member</li> <li>• \$2,000 per CTA member</li> </ul>	<ul style="list-style-type: none"> <li>• Members are grateful</li> <li>• 100% satisfaction</li> </ul>
Gas Subsidy	Approved all ISP members	111	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> </ul>	<ul style="list-style-type: none"> <li>• \$200 worth of Gas slips provided at the CTA</li> </ul>	<ul style="list-style-type: none"> <li>• Very helpful to members during the Fall and winter seasons</li> <li>• 100% satisfaction</li> </ul>
Special Assistance Fund	4	4	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> </ul>	<ul style="list-style-type: none"> <li>• \$500 to purchase groceries and gas</li> </ul>	<ul style="list-style-type: none"> <li>• Very helpful to members during the Spring, Fall and winter seasons</li> <li>• 100% satisfaction</li> </ul>
Small Motorized Program	11	11	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> <li>• All payments go directly to suppliers</li> <li>• Must not be assisted within 5 years from this program</li> </ul>	<ul style="list-style-type: none"> <li>• 75% of the cost for each ISP member</li> <li>• 50% of the cost for each CTA member</li> </ul>	<ul style="list-style-type: none"> <li>• Members are grateful</li> <li>• 100% satisfaction</li> </ul>
Air Transportation FALL	30 - 40	All at 50% of the cost	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> </ul>	<ul style="list-style-type: none"> <li>• Flat rate on the plane is \$1,350 and the CTA pays half for all member passengers</li> </ul>	<ul style="list-style-type: none"> <li>• Members are grateful</li> <li>• 100% satisfaction</li> </ul>
Cabin Renovation and Demolishment Program	12	6	<ul style="list-style-type: none"> <li>• Must have a CTA membership</li> <li>• Must be in good credit standing</li> </ul>	<ul style="list-style-type: none"> <li>• Each applicant receives about \$1,500 for the cost of the renovation or demolition</li> </ul>	<ul style="list-style-type: none"> <li>• Members are grateful</li> <li>• 100% satisfaction</li> </ul>



**MISTISSINI**  
Willie J. Loon

**Cabin Insurance Program:** There were no changes in the Cabin Insurance Program. We did not receive new applicants for 2019-2020.

**Firearms Course:** We offered two (2) courses on firearms & introduction to hunting: on February 08-09 & February 22-23, 2020, with instructors George M. Shecapio, Serge Lariviere and George Natawapineskum. All the students completed and passed both courses.



**WHAPMAGOOSTUI**  
Melvin Masty\*

**Bush Kit Training:** Coordination of the bush kit training for our Cree Trappers with the Cree Heath Board. The training took place at the culture camp – it was ideal for bush kit training. 22 members took the training.

**Firearms Training:** Booked the conference room at the firehall for the training and ran the local radio announcement for the training. Names of those interested as well as payments were collected.



\*The local administrator was hired on March 20, 2020



**WASWANIPI**  
Paul Dixon

**Firearms Safety & Introduction to Hunting with Firearms & Other Courses:** February 2020, 2 Firearms Safety courses were offered. There is a need for more courses. Besides a language barrier, members are frequently out on the land.

**Québec Application to Register Non-restricted Firearms:** Last year, we registered 170 members which represents 995 guns. This number excludes the ones that were registered online. Ongoing project.

**Cabin Request List:** Collaborate with local committee - We are too far behind on list. A cabin request with the tallyman's authorization is first reviewed by local CTA (need resolution). There is a separate list for ISP and Elders, Employee Cabin Program, Emergency, others.

**Trapline Reorganization and Disputes/Agreements:** In collaboration with the local committee and families we resolved 50 of the 62 disputes, conflicts or differences. There are only 12 left to resolve. Ongoing project.

- There are other assignments carried out - in close collaboration with researchers & universities involving Cree hunters in regard to wildlife harvesting. Involves fieldwork.
- This winter, several marten projects took place on certain traplines in collaboration with the Forest Authority.



**NEMASKA**  
Steven Neeposh

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome	Member feedback/result
Cabin Insurance	2	2	<ul style="list-style-type: none"> <li>Be a member</li> <li>Make 50% payment</li> </ul>	<ul style="list-style-type: none"> <li>\$264</li> </ul>	<ul style="list-style-type: none"> <li>Cabin to be insured just in case of fire</li> <li>100% satisfaction</li> </ul>
Gas Subsidies	647	647	<ul style="list-style-type: none"> <li>Be a member</li> <li>Have no outstanding bills</li> <li>205 liters for ISP members- 3X/yr.</li> <li>\$350 cheque for elder ISP members</li> <li>\$125 for adult members</li> <li>\$62.50 for Junior members</li> <li>Received when membership is paid</li> </ul>		<ul style="list-style-type: none"> <li>Necessary to go out for Goose and Moose Breaks</li> <li>98% satisfaction</li> </ul>
Equipment Subsidy	1	1	<ul style="list-style-type: none"> <li>Be a member</li> </ul>	<ul style="list-style-type: none"> <li>Paid 50% of the cost</li> </ul>	<ul style="list-style-type: none"> <li>Needed new one</li> <li>100% satisfaction</li> </ul>
Transportation Assistance	5	5	<ul style="list-style-type: none"> <li>Be a member</li> <li>Free for ISP members - 6 trips/year</li> </ul>	<ul style="list-style-type: none"> <li>1 employee paid \$540 for 2 trips</li> </ul>	<ul style="list-style-type: none"> <li>100% satisfaction</li> </ul>
Tent Frames	12	9	<ul style="list-style-type: none"> <li>Be a member</li> </ul>	<ul style="list-style-type: none"> <li>\$725 each</li> </ul>	<ul style="list-style-type: none"> <li>100% satisfaction</li> </ul>
Cabins	2	2	<ul style="list-style-type: none"> <li>Be a member</li> <li>1 from Regional</li> <li>1 from Local Funds</li> </ul>	<ul style="list-style-type: none"> <li>Paid 1 from Regional Funds</li> </ul>	<ul style="list-style-type: none"> <li>100% satisfaction</li> </ul>
Employment Program	6	6	<ul style="list-style-type: none"> <li>Paid carpenters' salaries</li> </ul>	<ul style="list-style-type: none"> <li>Contract: \$10,000 per cabin</li> </ul>	<ul style="list-style-type: none"> <li>100% satisfaction</li> </ul>
Members' Assistance Program	16	16	<ul style="list-style-type: none"> <li>Be a member</li> <li>\$125 for adult members</li> <li>\$62.50 for Junior members</li> <li>For members who do not want gas</li> </ul>		<ul style="list-style-type: none"> <li>100% satisfaction</li> </ul>



**OUIJÉ-BOUGOUMOU**  
James Neeposh

**Gas Subsidy:** The Spring Gas Subsidy was disbursed in April 2019 locally at Casey's Gas Depanneur.

Discussions were held with the Manager of Casey's Gas about some changes that will come into effect. The CTA Committee paid the outstanding bills also at Casey's Gas Depanneur.

**Fur Harvesting Conference 2019:** This year, Oujé-Bougoumou CTA did not participate in the Fur Harvesting Conference in North Bay, ON. Oujé CTA's plan for the next conference in 2020 will be discussed at a future date.

**Firearms Course & Hunting Courses:**

Program/Project	Dates	Number of courses	Other important information
Firearms Courses	February 15 & 16	11 CFSC & 4 IHF 12 CFSC & 9 IHF	<ul style="list-style-type: none"> <li>80 members signed up, yet the capacity is 11</li> <li>2 certified Local Instructors (James Wapachee and Paul Shecapio) offered the courses</li> </ul>



**CHISASIBI**  
Reggie Bearskin

Program/Project	Number of members who applied	Number of members helped	Criteria to respect	Outcome
Cabin Renovation	48	25	<ul style="list-style-type: none"> <li>\$2,500 for each CTA member for cabin repairs</li> </ul>	<ul style="list-style-type: none"> <li>\$50,000 spent for cabin material for our members</li> </ul>
Air Transportation	50	40	<ul style="list-style-type: none"> <li>We helped our members going to camps by helicopter and Twin Otter during hunting season, transporting equipment, cabin material and passengers</li> </ul>	<ul style="list-style-type: none"> <li>\$200,000 spent to help our members</li> </ul>
Gas Subsidy	10	10	<ul style="list-style-type: none"> <li>Each member got 205 litres doing traditional activities through the year</li> </ul>	<ul style="list-style-type: none"> <li>2,050 litres of gas supplied</li> </ul>
Boat Training	12	12	<ul style="list-style-type: none"> <li>We trained them how to operate small vessel boats to be certified</li> </ul>	<ul style="list-style-type: none"> <li>\$34,816 split with the CNC</li> </ul>





**EASTMAIN**  
Betty Tomatuk

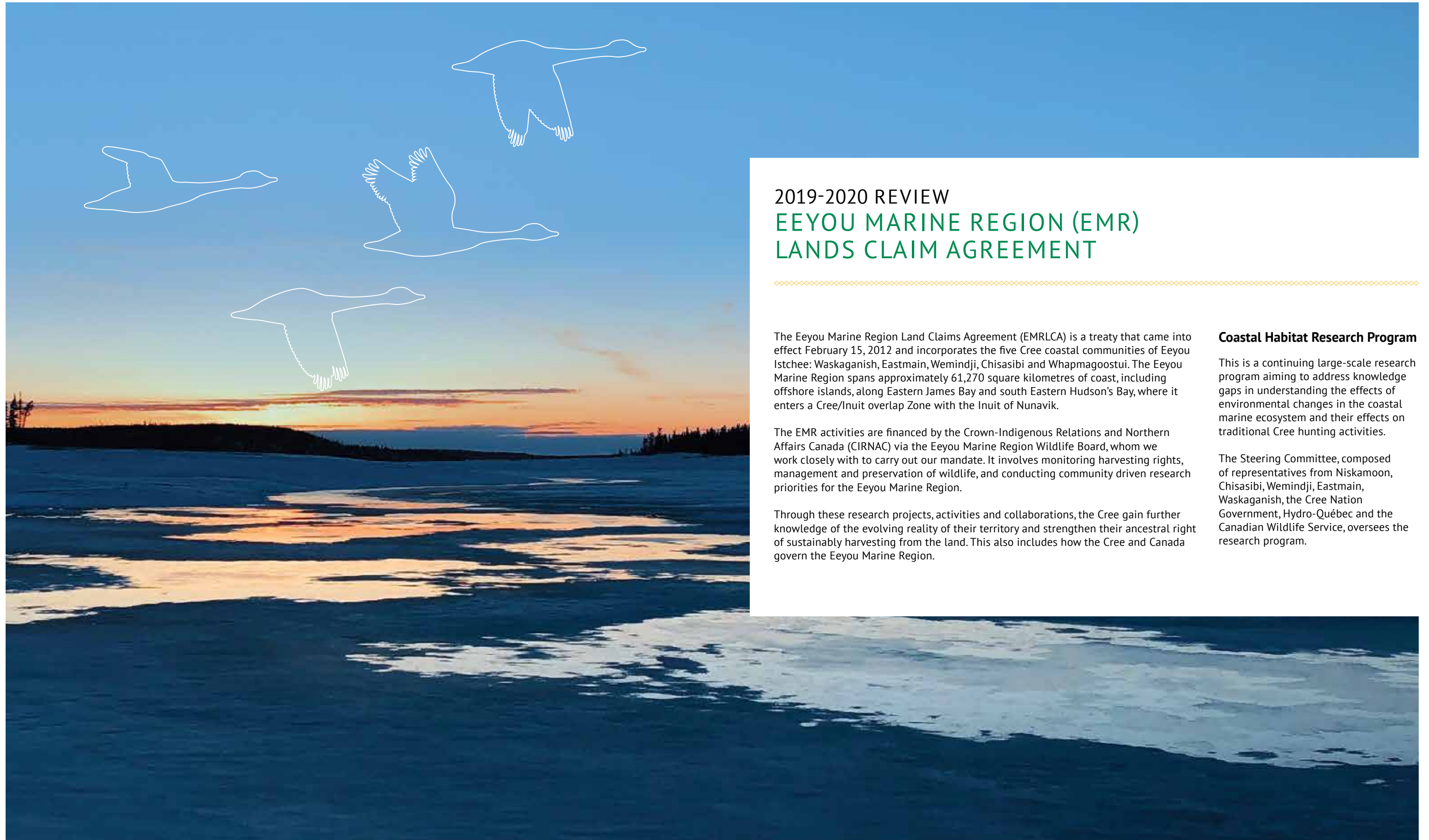
Program/Project	Number of members helped	Criteria to respect	Outcome	Member feedback/ result
Fall Gas Subsidy (Income Security)	41	<ul style="list-style-type: none"> <li>Anyone who is under the income security program</li> <li>205 litres of free gas given between the months of October &amp; December and again between January and March</li> </ul>		<ul style="list-style-type: none"> <li>Very satisfied beneficiaries</li> </ul>
Spring Gas Subsidy	244	<ul style="list-style-type: none"> <li>Every male hunter over the age of 18 years is eligible to a 40% subsidy on 205 litres of gas</li> <li>We also included single mothers of young hunter(s)</li> <li>Must have a valid CTA membership to get this benefit</li> </ul>	<ul style="list-style-type: none"> <li>144 out of 244 took their spring gas subsidy</li> <li>This gas subsidy ends on June 30 of each year</li> </ul>	<ul style="list-style-type: none"> <li>No complaints</li> </ul>
Ammunition Subsidy	37	<ul style="list-style-type: none"> <li>Having the support of the Steel Shot campaign, we only subsidize Steel Shot ammunition. The local store here provides this service</li> </ul>		<ul style="list-style-type: none"> <li>People are still asking for lead shot but we want to fully support the Steel Shot Campaign</li> </ul>
Equipment Subsidy Spring Supplies	22	<ul style="list-style-type: none"> <li>People get subsidies when buying at the locally owned store</li> <li>Big Boggan, Hip Waders, Small Propane Tanks, Tarps</li> </ul>		
Air Transportation	12	<ul style="list-style-type: none"> <li>People don't need to pay when they fly out</li> <li>There are only about 4-5 families that have camps that are only accessible by plane</li> </ul>	<ul style="list-style-type: none"> <li>Usually the weather is a big factor and they need to fly out from km 372</li> </ul>	
Fall Ground Transportation	22 Adults & 12 kids	<ul style="list-style-type: none"> <li>They are just requested to book their trips a few days ahead</li> <li>(trips are mostly transportation for gas, ATV's and supplies)</li> </ul>	<ul style="list-style-type: none"> <li>Very convenient for the members who want to spend time in the bush yet do not have transportation</li> </ul>	
Spring Ground Transportation	25 Adults & 6 kids	<ul style="list-style-type: none"> <li>They are just requested to book their trips a few days ahead</li> <li>(trips are mostly transportation for gas, ATV's and supplies)</li> </ul>	<ul style="list-style-type: none"> <li>Very convenient for the members that don't have transportation that want to go spend time in the bush</li> </ul>	

**EASTMAIN**  
Betty Tomatuk

Program/Project	Number of members helped	Criteria to respect	Outcome	Member feedback/ result
Boat Transportation (Equipment)	19	<ul style="list-style-type: none"> <li>For the coastal camps only</li> <li>People want to have their Skidoo or ATV picked up at the camp before the river freezes in the fall</li> </ul>	<ul style="list-style-type: none"> <li>People really appreciate this program</li> </ul>	
Equipment Subsidy (Skidoo, ATV, Boat, etc)	28	<ul style="list-style-type: none"> <li>For ATV, Skidoos, Boat, Motor, Trailer</li> <li>Also other items that are considered to be minor items such as chainsaw, generator, material for extension, Big Boggan</li> </ul>	<ul style="list-style-type: none"> <li>They are requested to provide a quotation or the purchase agreement</li> <li>25% full time job</li> </ul>	<ul style="list-style-type: none"> <li>40% for seasonal worker</li> <li>55% Income Security Program</li> <li>The requests are tabled and approved at the Local CTA committee meetings</li> </ul>
Coastal Camps Transportation	22	<ul style="list-style-type: none"> <li>There are several families that go out for goose break on the coast</li> <li>As early as mid-March this program takes effect for the people that require assistance in transporting their stuff to camp</li> </ul>		<ul style="list-style-type: none"> <li>People tend to wait until the last minute, but we encourage them to have their stuff ready early while the river is still safe</li> </ul>
Snow Removal		<ul style="list-style-type: none"> <li>Search and contract a company (prefer local company) to do snow removal/ driveway clearance for camps that are accessible by roads</li> </ul>		

**Firearms Course & Hunting Courses:**

Program/Project	Dates	Number of courses	Other important information
Firearms Registered			<ul style="list-style-type: none"> <li>377 firearms were registered all together and 70 members were helped</li> </ul>
Firearms Courses	March 9 & 10, 2019 February 1 & 2, 2020	12 CFSC & 17 IHF 12 CFSC & 9 IHF	



## 2019-2020 REVIEW EEYOU MARINE REGION (EMR) LANDS CLAIM AGREEMENT

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 kilometres 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.

The EMR activities are 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. It involves monitoring harvesting rights, management and preservation of wildlife, and conducting community driven research priorities for the Eeyou Marine Region.

Through these research projects, activities and collaborations, the Cree 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 their effects on traditional Cree hunting activities.

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



**Natasha Louttit**  
Wildlife Liaison Officer



**John Lameboy**  
Local EMR Officer of Chisasibi



**George Natawapineskum**  
Local EMR Officer of Wemindji



**Sanford J. Diamond**  
Local EMR Officer of Waskaganish



**Roy Mamianskum**  
Local EMR Officer of Whapmagoostui



**Derek Okimaw**  
Local EMR Officer of Eastmain

**Waterfowl Harvest Study**

CTA's involvement began in April of 2018, and continued in 2019/2020. Data collection was carried out by our CTA members' directly recording annual harvest and sightings of waterfowls from each trapline, using booklets distributed by our EMR Local Officers for the communities along the James Bay Coast (Waskaganish, Eastmain, Wemindji and Chisasibi). The preliminary report of previous years will be available shortly. In the near future, data will be collected using a Wildlife Monitoring Application, which will be available in 2020.

**FISHES – Fostering Indigenous Small-scale Fisheries for Health, Economy and Food Security**

In 2019, the CTA Executives and the interim Wildlife Liaison Officer were approached by project leaders from Université Laval and Génome Québec to participate in a research study for the identification of regions of importance for subsistence harvesting of key species of fish within the Eeyou Marine Region. This project will be led in partnership with the CNG, Niskamoon Corporation, EMRWB, Cree Nation of Mistissini and the Cree Nation of Waswanipi.

The project FISHES will develop and apply genomic approaches in concert with Indigenous 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 species of importance to our traditional Cree harvest, and identify genetically distinct populations. This data will quantify contributions of mixed-population fisheries whether they comprise genetically distinct groups of populations; a key step towards maintaining a sustainable harvest. FISHES will result in socio-economic benefits 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.

As part of the knowledge-gathering phase, a Fisheries Advisory Board (FAB) composed of key members closely associated with fisheries and food security will be created for each community and entity. The FAB will discuss current knowledge, current knowledge gaps, research strategies, capacity-building opportunities, desired outcomes and sampling strategies, including sampling locations and focal species of importance for the communities.



Introduction to the project, Resolution of Support submissions, TEK gathering, community consultation and sampling methodology had been scheduled to commence in March 2020. These activities have, however, been postponed until further notice in light of the COVID-19 pandemic.

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

**Wemindji Expedition 2019**

This expedition was entirely within the coastal territory of the Cree Nation of Wemindji. Target areas were chosen based on local knowledge. With permission and assistance from the tallymen, areas surveyed included Old Factory Bay (including the islands), Blackstone Bay, Moar Bay and the communal lands near the community of Wemindji. Having the participation of the Tallymen was an essential element for community engagement, acceptance, and in terms of essential local knowledge about nature, accessibility and navigation of the areas.

A team conducted a count of each individual bird of every species encountered in the survey areas. The focus was on shorebirds and waterfowl, in the coastal marine area, but forested areas adjacent to the coast were regularly sampled. Some species of interest encountered included the red knot shorebird, yellow rail, pectoral sandpiper, Wilsons' snipe and greater yellowlegs.

Eight (8) days of fieldwork resulted in observations of 22,000 individual birds of 95 species. Over that time, the expedition team members spent 72.5 hours observing birds at 17 specific locations along the coast and in travel between sites.

We hope to follow this approach in surveying other areas along the eastern James Bay Coast for each community in the EMR, over the next three years, funded in part through the matching funds to the Challenge Fund grant of the Cree Nation Government, the Aboriginal Fund for Species and Risk (AFSAR), and the EMRWB.

**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 FaunENord have since become involved in the project.

Charlton Island, the Stratton Islands and Boatswain Bay have been confirmed stopover habitats for the endangered rufus 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 have been installed at different locations around Rupert Bay and on Charlton Island. Through automated radio telemetry, they have been collecting data on the migration activity of the rufus red knot. Wemindji has also become an area of interest and has one test-phase tower installed close to the community shoreline.



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

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

## Ice Safety & Rescue Training

In preparation for future ice works, Boreal River Rescue Inc. has certified our EMR team for Ice Safety & Rescue. As environmental technicians in the Eeyou Marine Region, our working environment is the Eastern James Bay Coastal waters and marine territory, so it is paramount that our EMR-CTA Local Officers are equipped with proper tools to provide the safest working environment possible.

In the winter of 2020, all 6 EMR employees learned about ice monitoring, community navigation, safety consultation and information sharing, as well as creating a database of ice conditions along the regional coast in the face of climate change. This answers the request of our Elders, Tallymen, community and CTA members, and brings us closer to our long-term goal of bringing awareness of changing ice conditions to all land users on a regional scope.

## Polar Bear Management and Safety Awareness

### Sightings and observations

Polar Bear Management is part of the mandate for the CTA-EMR. It is therefore 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. All reports are submitted to the EMRWB for Federal Records, as Polar Bears are an at-risk species.

There were four (4) sightings in the EMR this past year:

- Whapmagoostui – no sightings
- Chisasibi – no sightings
- Wemindji – 2 sightings
- Eastmain – no sightings
- Waskaganish – 2 sightings



### Community Safety & Public Awareness

The CTA-EMR is committed to equipping our land users with bear deterrent supplies for at-risk camps, as well as providing educational materials as a means of prevention. Last year, many community members along the coast participated and received certifications for Polar Bear Safety and Bear Deterrent Pistol Usage through a BEARWISE workshop. This year, we have been preparing to provide training for the CTA-EMR team to become certified to conduct and continue the Polar Bear Safety Workshop in Eeyou Istchee. Our department works hard to keep our land users safe.

### Polar Bear User-to-User Management

We were invited to participate in the Southern Hudson Bay Polar Bear User-to-User Management Meeting held in Montreal last February, to discuss management objectives, non-quota limitations and allocation between jurisdictions. The President of the CTA, Mr. Fred L. Tomatuk, spoke on behalf of the Crees of Québec to request a total allowable take of two (2) tags, to be on reserve for defence of life or property kill (DLP) within Eeyou Istchee. The principal jurisdictions were the Inuit of Nunavut and Nunavik, with a host of other attendees from the Cree Nation Government, Makivik Corporation, the EMRWB, and Government of Canada.



## McGill Fish and Wildlife Management Professional Development Training Program

This training program is a collaboration between 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. It is funded by the EMRWB and Apatisiwin Skills Development of the Cree Nation Government.

The program targets community, fish, wildlife, and environmental professionals with life experience on the land and intergenerational local and traditional ecological knowledge who seek to enhance their scientific competencies in relation to local fish, wildlife and environmental research.

The program, which spans over one year and is divided into 5 modules, aims to familiarize our CTA-EMR team with the concepts, conventions, and applications of scientific research, especially those related to fish and wildlife science. The objectives of the program are for participants to understand the ecological and evolutionary principles underlying wildlife management policies, to identify, understand, and communicate the scientific research conducted on local fish and wildlife populations and the local environment. This knowledge is crucial, since it will allow us to manage, analyze, interpret and communicate scientific data, to understand research ethics, how to protect intellectual property, and the professional obligations and worldview of scientists. Our CTA-EMR Local Officers will acquire the skill set and tools to act as advocates and liaisons for community-based stewards, land managers and land users.

So far, our team has completed 2 of the 5 modules and the next 3 are to be offered in the coming months.

## Necropsy Sampling

The CTA-EMR department provides necropsy-sampling services to local hunters who may be concerned about the health of a particular animal of their harvest. Necropsy is the examination or dissection of a carcass, or flesh/organ sample, to determine the causes of death, or the changes produced by disease. Some hunters may notice abnormalities on muscle tissue or organs of an animal they are preparing to eat, or have harvested. This service is open to all hunters and trappers who witness special circumstances in the field that may need to be documented scientifically, such as bird mortality, presence of a disease or parasite, unusual behaviour or food contamination. Community members are encouraged to bring their samples to their Local EMR Officer, who prepares the sample for testing by the Centre Québécois sur la santé des animaux sauvages (CQSAS) of the Faculty of Veterinary Medicine of the University of Montréal. Once the analysis is completed and has been received by the EMR Local Officer, the results are recorded and reported. Eight (8) necropsy samplings were tested.

### Additional Participation

The EMR also participated in the following events:

- CTA Basic Level Harvesting Workshop, Eastmain, November 2019
- Electrification and Climate Change Plan (ECCP), Regional Forum on Climate Change in Eeyou Istchee, Oujé-Bougoumou, November 2019
- ArcticNet Annual Scientific Meeting for Arctic and Northern Research, Halifax, December 2019

## 2019-2020 REVIEW

# HUNTING, FISHING AND TRAPPING REGIME PREPARED BY MILES SMART, EXECUTIVE SECRETARY

The Hunting, Fishing and Trapping Coordinating Committee (HFTCC) was created under Section 24 of the James Bay and Northern Quebec Agreement (JBNQA).

The 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 Ministère des Forêts, de la Faune et des Parcs (MFFP) on all matters related to wildlife management and hunting, fishing and trapping activities.

The Cree members of the HFTCC are Deputy Grand Chief, Mandy Gull, Director of Environment and Remedial Services, Isaac Voyageur, and Coordinator of Cree-Quebec Governance, Nadia Saganash. The Cree members are supported by other Cree Nation Government staff. The CTA President, Fred L. Tomatuk, and the Executive Director, Richard Shecapio, accompany the Cree party and coordinate on files of interest to the CTA.

In the 2019-2020 fiscal year, the HFTCC supported amendments to the provincial list of legal wildlife habitats of heronries in the Eeyou Istchee-James Bay territory which protects newly identified heron breeding grounds from industrial activities, such as forestry activities. These areas are reviewed every five years.

The HFTCC was consulted on the 2020-2027 Québec black bear management plan. The new plan introduces a prohibition on the abandonment of edible black bear flesh by sport hunters, a measure that the Cree party strongly supported. The Cree Nation Government, CTA and the Ministère des Forêts, de la Faune et des Parcs (MFFP) undertook to continue discussions on gathering data in order to improve management of black bear populations across the Cree territory. Discussions are ongoing between the MFFP and Cree, Inuit and Naskapi representatives regarding the issue of waste management and bears, an issue which the management plan is to address.

The HFTCC supported a MFFP proposal to limit walleye sport fishing during certain periods in sensitive sectors of Lake Chibougamau, including a prohibition on winter fishing and a delay of the spring season, in order to protect the popular species during the spawning period.

With regard to the George River caribou herd, whose population numbers have dropped to a precarious level, the HFTCC has supported commitments on behalf of the Government of Québec and the Cree, Inuit and Naskapi to promote the protection of the herd by raising awareness amongst indigenous harvesters and intensification of wildlife protection efforts.

### 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, especially considering the position taken by major influencers against natural fur in 2019-2020.



## MESSAGE FROM ALLAN A. HOUSE SECRETARY-TREASURER



Wachiya,

It is always a privilege to be able to offer this CTA annual report to all of you, members and Indoohoo Eeyouch, and present the work carried out in 2019-2020.

We have continued to train and develop our Local Administrators to strengthen their skill sets. In doing so, we ensure that the funding received from the Cree Nation Government' Paix des Braves and New Relationships Agreement is wisely invested in programs and subsidies that meet communities' different needs and fulfill members' expectations. To simplify the work, we have also started to standardize financial reporting on programs and subsidies for Indoohoo Eeyouch in the Eeyou Istchee across all local offices in alignment with the orientation given by our Board of Directors.

This past winter, we held a successful pilot project of the Eeyou Ituun program in the Waskaganish Eeyou Istchee. We are grateful for the involvement of the well-known Dab Eeyou Norman Whiskeychan, his wife Eva, his son and family at their camp. We appreciate the time they took to share their Eeyou knowledge, wisdom and teachings with the younger generation. The youth is actively seeking a path to learn our traditional way of life and ancestral knowledge. The future is looking bright for them.

As I mentioned before, the members of the Cree Trappers' Association have always been the wisdom-keepers of the traditional way of life in Eeyou Istchee. This is why we shape our program offering to sustain traditional hunting and trapping knowledge. In the year to come, we are looking forward to working with local CTA committees in every community to address their evolving needs.

Although we had been looking forward to continuing the cabin project in collaboration with Niskamoon Corporation, we decided, with the COVID-19 pandemic, to focus on the safety and concerns of members, in alignment with the directives of our Cree Nation Government leadership and of the Cree Board of Health and Social Services of James Bay.

We realize that in the current context, the Cree Trappers' Association will face numerous challenges - but with great challenges come great opportunities. We have an exceptional team, and we will continue to assist our members in travelling safely to their traplines and camps to maintain our traditional way of life during these trying times.

I want to take this opportunity to congratulate our former colleague, Clarke Shecapio, for his election as Chief of the Crees of Waskaganish. I wish him the best of luck and much success; I know that his community will be served by an honest, determined and dedicated man. I am convinced that he will be working collaboratively with the youth, the Elders and all his members to develop a dialogue and strong relationships. Chief Shecapio, I thank you for your guidance, your wisdom and for the respect you display towards all.

In conclusion, no matter what is down the road, we take pride in offering programs and services to members and Indoohoo Eeyouch in Eeyou Istchee who maintain our traditional way of life so that we may continue to occupy the land, to hunt and trap and make our proud culture thrive.

Stay safe!

## 2019-2020 REVIEW - FINANCE AND ADMINISTRATION

During this fiscal year 2019-2020, the Cree Trappers Association managed revenues of 6.3 million dollars, including deferred revenues of close to 0.5 million dollars for initiatives that had not yet started on March 31, 2020.

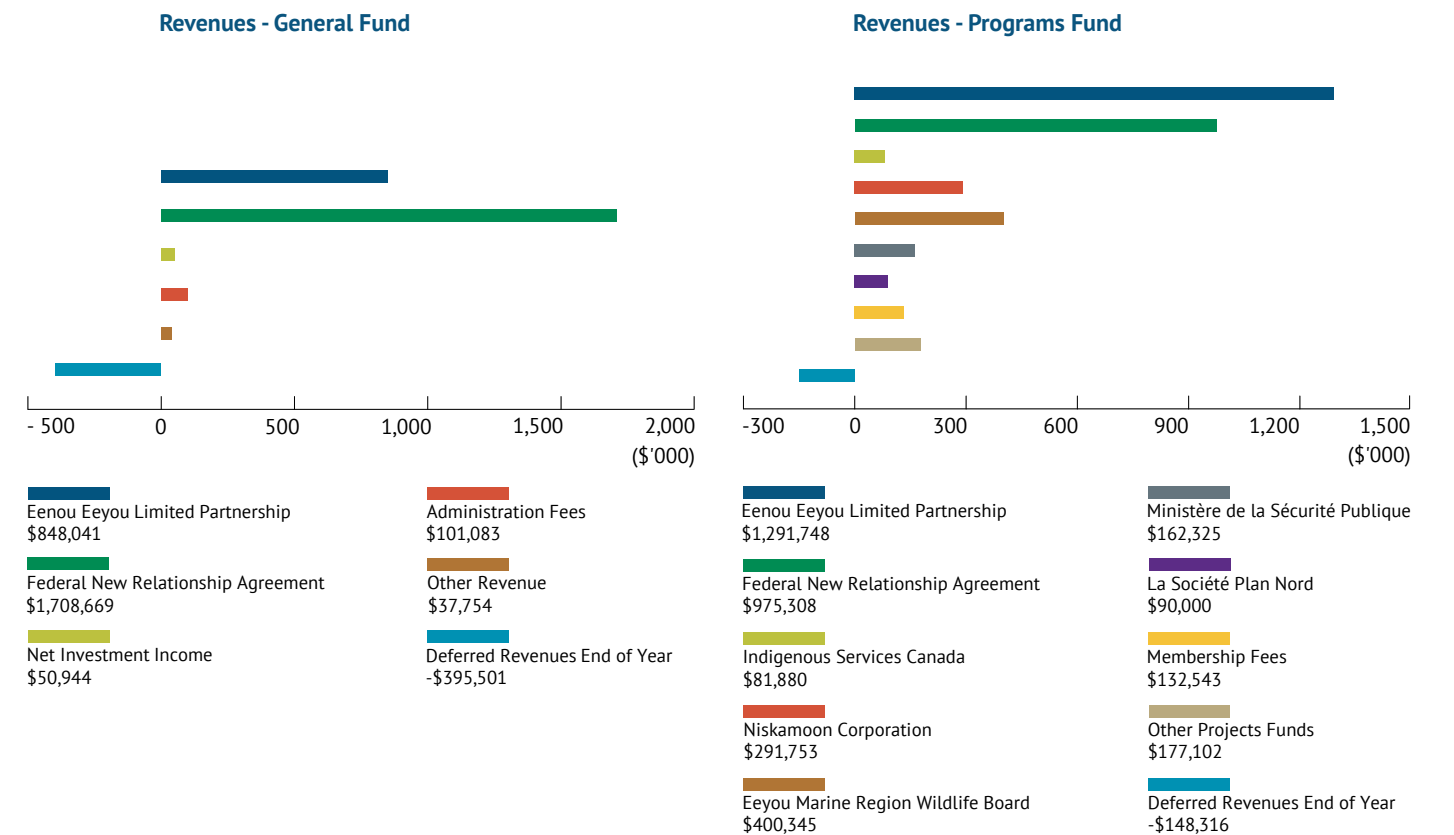
As per existing agreements, the Eenou Eeyou Limited Partnership and the Federal New Relationship Agreement remain the main sources of funding, for a total of \$4,823,766 (increase of 2%).

This year the funding received from the Eeyou Marine Region Wildlife Board to fulfill the CTA Offshore Functions was \$400,345.

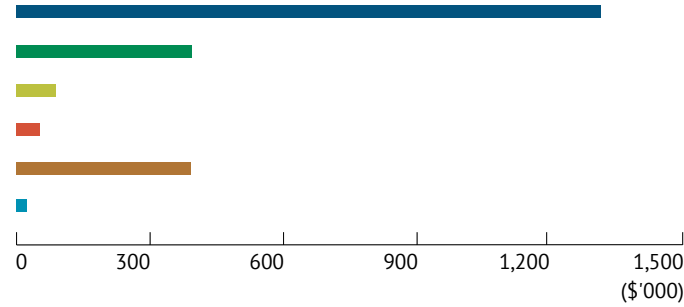
The Regional CTA collected fees from the members for the amount of \$132,543, an increase of \$10,200 (increase of 8%). This reflects an increase in membership. Other revenues, including administration fees, rental of office and residential space, interest revenues, etc., add up to \$189,781 this year, an increase of 9% compared to last year.

Overview of the global revenues and expenditures for the year ending on March 31, 2020:

The total expenditures of \$5.7 million (vs. \$6.2 million the previous year) can be broken into categories which relate to Administration, Program Expenses & Capital Asset Amortization and also the Local Projects and Programs.



Expenses - General Fund



Salaries & Benefits  
\$1,312,552

Meetings, Travel, Training\*  
\$393,811

Honorariums  
\$87,850

Special Payments (Cree Pension Plan)  
\$51,700

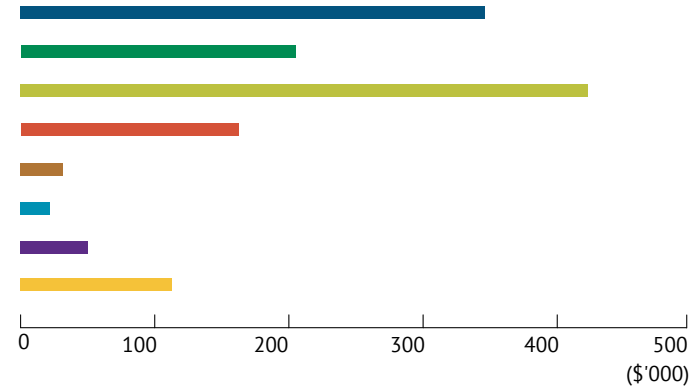
Operational Expenses  
\$392,384

Other Expenses  
\$23,885

\*Meetings - Travel - Training can be divided into:

General Assembly	\$ 116,527
BOD	\$ 80,552
Executive	\$ 38,188
Management	\$ 36,262
Staff travel	\$ 110,107
Staff training	\$ 12,175

Programs' Expenses



Cabin Project  
\$346,212

Eeyou Ituun /Traditional Pursuits  
\$204,931

Eeyou Marine Region Wildlife Board  
\$422,964

Gun Registration  
\$162,325

Firearms Training Courses  
\$31,389

Ice safety and Rescue Training  
\$21,960

Protected Area Planning in Eeyou Istchee  
\$50,200

Executive Program  
\$112,723

## 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 2019. The differences this year between the revenues and the expenses can be attributed to the ongoing situation.

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

Community	Membership 2018-2019		Base Amount	Small Community Allocation	Isolation Subsidy	Per Capita	Membership Collected 2018-2019	Total Funding
	Adults	Juniors						
Chisasibi	1,576	63	\$ 100,000			\$ 201,800	\$ 24,144	\$ 325,944
Eastmain	429	234	\$ 100,000	\$ 25,000		\$ 68,543	\$ 8,307	\$ 201,850
Mistissini	1,112	24	\$ 100,000			\$ 141,103	\$ 16,872	\$ 257,975
Nemaska	419	188	\$ 100,000	\$ 25,000		\$ 64,400	\$ 7,789	\$ 197,189
Oujé-Bougoumou	241	42	\$ 100,000	\$ 25,000		\$ 32,891	\$ 3,951	\$ 161,842
Waskaganish	1,542	144	\$ 100,000			\$ 202,616	\$ 24,282	\$ 326,898
Waswanipi	1,067	60	\$ 100,000			\$ 137,714	\$ 16,485	\$ 254,199
Wemindji	645	176	\$ 100,000			\$ 92,018	\$ 11,083	\$ 203,101
Whapmagoostui	353	158	\$ 100,000		\$ 50,000	\$ 54,232	\$ 6,559	\$ 210,791
<b>Total</b>	<b>7,384</b>	<b>1,089</b>	<b>\$ 900,000</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	<b>\$ 995,317</b>	<b>\$ 119,472</b>	<b>\$ 2,139,789</b>

## CREE TRAPPERS' SERVICES TRUST

### Insurance fund

from October 1, 1991 to March 31, 2020

Description	Initial Funding	Insurance at \$50 per Cabin	Cabin Insurance With BOC	Total
<b>FUNDING AND INTEREST INCOME</b>				
Board of Compensation	\$ 86,539			\$ 86,539
Cree Nation of Chisasibi	\$ 30,000			\$ 30,000
James Bay Eeeyou Corp.	\$ 125,000			\$ 125,000
Chisasibi Trappers		\$ 15,750	\$ 162,573	\$ 178,323
Eastmain Trappers		\$ 13,176	\$ 62,702	\$ 75,878
Mistissini Trappers		\$ 5,750	\$ 193,969	\$ 199,719
Nemaska Trappers		\$ 3,750	\$ 73,945	\$ 77,695
Oujé-Bougoumou Trappers		\$ -	\$ 125,801	\$ 125,801
Waskaganish Trappers		\$ 6,250	\$ 214,318	\$ 220,568
Waswanipi Trappers		\$ 650	\$ 86,173	\$ 86,823
Wemindji Trappers		\$ 6,150	\$ 140,524	\$ 146,674
Whapmagoostui Trappers		\$ 1,150	\$ 83,352	\$ 84,502
Subtotal	\$ 241,539	\$ 52,626	\$ 1,143,357	\$ 1,437,522
Interest earned on Investments				\$ 86,136
Contribution from CTA				\$ 41,632
<b>TOTAL FUNDING AND INTEREST INCOME</b>				<b>\$ 1,565,290</b>
<b>EXPENSES</b>				
2019-2020				
Insurance Cost				\$ 137,412
Audit Fees				\$ 600
Previous Years				
Insurance Cost				\$ 1,113,756
Travel Expenses				\$ 10,939
Contract services				\$ 34,026
Honorarium				\$ 3,000
Insurance Claims Payouts				\$ 83,283
Bank Charges				\$ 246
Administration & Audit Fees				\$ 15,929
<b>TOTAL EXPENSES</b>				<b>\$ 1,399,191</b>
<b>BALANCE INSURANCE FUND</b>				<b>\$ 166,099</b>

### Fur trust fund

as of March 31, 2020

Community	Balance mar-31-19	Expenses	Interest revenue	Balance mar-31-20
Chisasibi	\$ 129,54	\$ (339)	\$ 1,388	\$ 130,597
Eastmain	\$ 41,115	\$ (67)	\$ 441	\$ 41,489
Mistissini	\$ 123,600	\$ (335)	\$ 1,325	\$ 124,591
Nemaska	\$ 1,931	\$ (142)	\$ 21	\$ 1,810
Oujé-Bougoumou	\$ 2,669	\$ (67)	\$ 29	\$ 2,631
Waskaganish	\$ 43,093	\$ (367)	\$ 462	\$ 43,188
Waswanipi	\$ 27,805	\$ (89)	\$ 298	\$ 28,014
Wemindji	\$ 29,336	\$ (92)	\$ 314	\$ 29,558
Whapmagoostui	\$ 17,237	\$ (92)	\$ 185	\$ 17,329
<b>Total</b>	<b>\$ 416,334</b>	<b>\$ (1,588)</b>	<b>\$ 4,462</b>	<b>\$ 419,208</b>

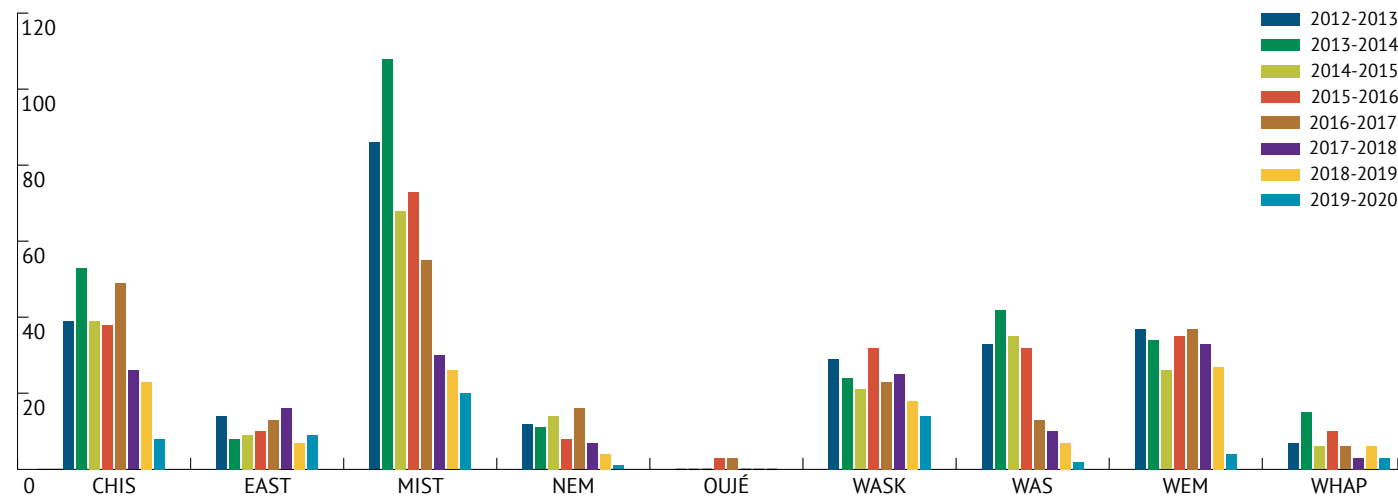


# ISHTHCHIIKUN

Looking at the various graphs presented, we notice a 75% decrease in the number of active trappers over the last 8 years. The direct consequence of this decline is a sharp drop in the pelts sold to the CTA. Although some may consider these numbers alarming, we consider them to be a clear demonstration of the transition in the way Eeyou Eenouch occupy the land.

Less and less of our members are full-time subsistence trappers yet all 9,602 of them still practise the Traditional Way of life on the land. Furthermore, the situation clearly confirms that the CTA's mandate and its services and programs are of the utmost importance to ensure that the younger generation learns from the Elders and the older generation Cree culture and traditional knowledge on the land.

Number of Cree Trappers who sold fur by Communities

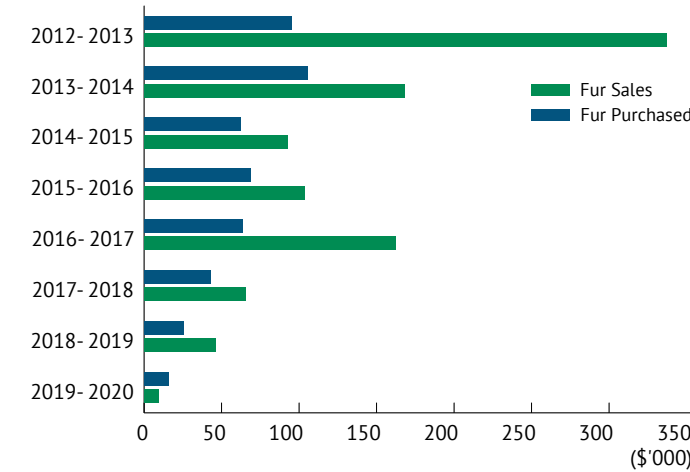


Community	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Chisasibi	39	53	39	38	49	26	23	8
Eastmain	14	8	9	10	13	16	7	9
Mistissini	86	108	68	73	55	30	26	20
Nemaska	12	11	14	8	16	7	4	1
Oujé-Bougoumou	0	0	0	3	3	0	0	0
Waskaganish	29	24	21	32	23	25	18	14
Waswanipi	33	42	35	32	13	10	7	2
Wemindji	37	34	26	35	37	33	27	4
Whapmagoostui	7	15	6	10	6	3	6	3

Total Trappers per Year

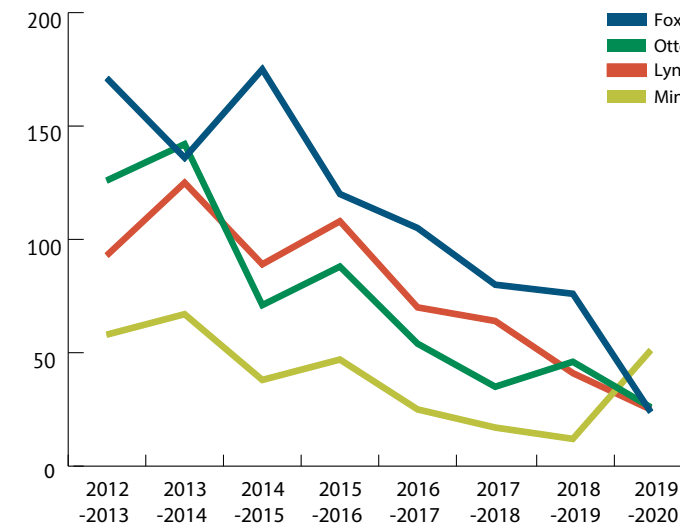
2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
257	295	218	241	215	150	118	61
-	↑ 14%	↓ 26%	↑ 10%	↓ 11%	↓ 30%	↓ 21%	↓ 48%

Fur Purchased and Sold from 2012 to 2020

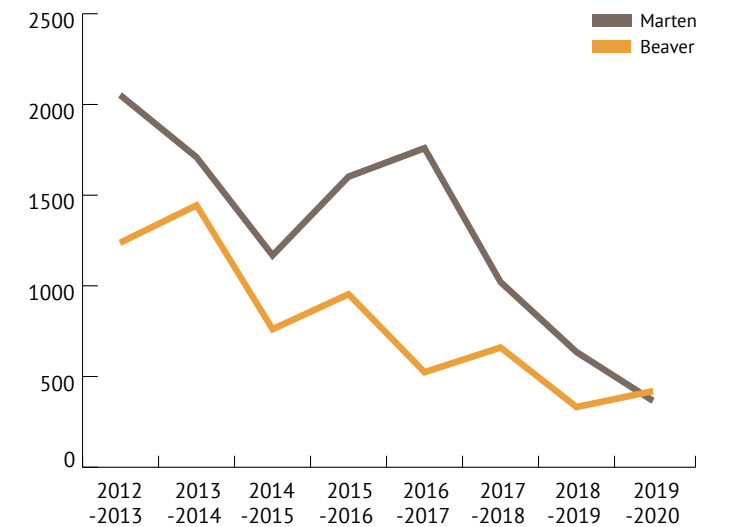


	Fur Purchased	Fur Sales
2012-13	\$ 95,382	\$ 336,974
2013-14	\$ 105,253	\$ 168,330
2014-15	\$ 62,122	\$ 92,496
2015-16	\$ 68,799	\$ 103,655
2016-17	\$ 63,275	\$ 162,181
2017-18	\$ 42,628	\$ 65,425
2018-19	\$ 25,652	\$ 46,250
2019-20	\$ 16,024	\$ 9,171

Number of Pelts per Species



Number of Pelts per Species



	Fox	Otter	Lynx	Mink	Marten	Beaver
2012-13	171	126	93	58	2,050	1,239
2013-14	136	142	125	67	1,709	1,444
2014-15	175	71	89	38	1,168	761
2015-16	120	88	108	47	1,602	954
2016-17	105	54	70	25	1,759	524
2017-18	80	35	64	17	1,021	660
2018-19	76	46	41	12	635	332
2019-20	24	26	25	51	368	419

The level of harvesting of the mink is similar in 2019-2020 to the level observed in 2012-2013. It is the only specie that is not decreasing.

**Ishthchiikun  
Total Amount of Fur  
Sold by Community**

Community	2018-2019	2019-2020
Chisasibi	\$ 8,584	\$ 1,047
Eastmain	\$ 2,692	\$ 570
Mistissini	\$ 8,238	\$ 3,711
Nemaska	\$ 620	\$ 407
Oujé-Bougoumou	\$ -	\$ -
Washaw Sibi	\$ 161	\$ 112
Waskaganish	\$ 9,973	\$ 2,120
Waswanipi	\$ 1,044	\$ 162
Wemindji	\$ 14,472	\$ 822
Whapmagoostui	\$ 466	\$ 221
<b>Total</b>	<b>\$ 46,250</b>	<b>\$ 9,171</b>

**Ishthchiikun  
Total Amount of Fur  
Purchased by Community**

Community	2018-2019	2019-2020
Chisasibi	\$ 5,200	\$ 1,670
Eastmain	\$ 1,204	\$ 822
Mistissini	\$ 4,692	\$ 8,041
Nemaska	\$ 184	\$ 826
Oujé-Bougoumou	\$ -	\$ -
Washaw Sibi	\$ 126	\$ 275
Waskaganish	\$ 4,410	\$ 2,980
Waswanipi	\$ 720	\$ 216
Wemindji	\$ 8,479	\$ 555
Whapmagoostui	\$ 638	\$ 639
<b>Total</b>	<b>\$ 25,652</b>	<b>\$ 16,024</b>

**Fur Sold by Species  
2018-2019**

Species		Quantity	Amount Sold	Average Cost
Beaver	BVR	348	\$ 6,048.81	\$ 17.38
Lynx	LYX	61	\$ 3,587.58	\$ 58.81
Mink	MNK	3	\$ 23.07	\$ 7.69
Marten	MTN	751	\$ 32,349.79	\$ 43.08
Otter	OTR	79	\$ 1,420.16	\$ 17.98
Muskrat	RAT	72	\$ 240.12	\$ 3.34
Red Fox	RFX	36	\$ 931.18	\$ 25.87
Arctic Fox	WFX	12	\$ 379.60	\$ 31.63
Squirrel	SQU	3	\$ 3.33	\$ 1.11
Wolf	WLF	1	\$ 74.29	\$ 74.29
Weasel	WSL	17	\$ 47.73	\$ 2.81
Cross Fox	XFX	11	\$ 523.65	\$ 47.60
Castoreum	CAS		\$ 620.57	
<b>Total Amount Sold</b>			<b>\$ 46,249.88</b>	

**Fur Purchased by Species  
2018-2019**

Species	Quantity	Amount Paid	Average Cost
Beaver	BVR 332	\$ 2,741.50	\$ 8.26
Lynx	LYX 41	\$ 1,459.00	\$ 35.59
Mink	MNK 12	\$ 62.50	\$ 5.21
Marten	MTN 637	\$ 18,293.00	\$ 28.72
Otter	OTR 46	\$ 1,023.00	\$ 22.24
Muskrat	RAT 29	\$ 55.75	\$ 1.92
Red Fox	RFX 55	\$ 1,173.00	\$ 21.33
Arctic Fox	WFX 10	\$ 180.00	\$ 18.00
Squirrel	SQU 9	\$ 6.60	\$ 0.73
Wolf	WLF 1	\$ 30.00	\$ 30.00
Weasel	WSL 16	\$ 24.43	\$ 1.53
Cross Fox	XFX 11	\$ 278.00	\$ 25.27
Castoreum	CAS	\$ 325.00	
<b>Total Amount Paid</b>		<b>\$ 25,651.78</b>	

**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
Arctic 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	
<b>Total Amount Paid</b>		<b>\$ 16,024.00</b>	

**Fur Sold by Species  
2019-2020**

Species	Quantity	Amount Sold	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
Arctic 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	
<b>Total Amount Sold</b>		<b>\$ 9,171.00</b>	

We see a decrease in the price of marten which has been a deterrent to trapping this specie. We also notice that the quality of Red Fox pelts was not the same. Furthermore, the CTA is aware that another organization buys furs from CTA members.



## CREE TRAPPERS' ASSOCIATION / ASSOCIATION DES TRAPPEURS CRIS / EYOUCH KANTOOHOODO EHMAMMOUEECH

### Independent Auditor's Report

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

#### 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, 2020, 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, 2020, 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<sup>1</sup>*

Montréal  
June 16, 2020

## Operations

Year ended March 31, 2020

	2020			2019		
	General Fund	Programs Fund	Capital Asset Fund	Total	Total	Total
<b>Revenues</b>						
Contributions						
Indigenous Services Canada (Note 13)		81,880		81,880		81,880
Cree Nation Government – Apatisiwin Skills Development		31,119		31,119		262,883
Cree Nation Government – Board of Compensation						
Cree Nation Government – Federal New Relationship Agreement (Note 15)						
Cree Nation Government – Social and Cultural Development	1,708,669	975,308		2,683,977		2,630,650
Eenou-Eeyou Limited Partnership (Note 14)	848,041	1,291,748		2,139,789		2,093,712
Niskamoon Corporation		291,753		291,753		226,310
Eeyou Marine Region Wildlife Board		400,345		400,345		280,483
Health Canada						1,697
Minister of Fisheries, Oceans and the Canadian Coast Guard		21,960		21,960		
Ministère de la Sécurité publique		162,325		162,325		6,500
Nature Canada						
Nature Conservancy of Canada		50,200		50,200		
Royal Canadian Mounted Police		29,421		29,421		47,143
La Société du Plan Nord		90,000		90,000		
Membership fees		132,543		132,543		122,343
Net investment income	50,944			50,944		32,353
Rental income	24,850			24,850		24,325
Local CTA		7,000		7,000		108,500
Administration fees – Cabins Project	31,474			31,474		56,488
Administration fees – Cree Trappers' Services Trust						10,000
Administration fees – Eeyou Ituuu						
Administration fees – Eeyou Marine Region Land Claims	18,100		4,101	18,100		
Agreement	29,149			29,149		19,569
Administration fees – Gun Registration	14,757			14,757		
Administration fees – Ice Safety Rescue Training	1,996			1,996		
Administration fees – Traditional Pursuits Program	5,607			5,607		5,602
Amortization of the deferred contribution related to tangible capital assets (Note 11)						
Other	12,904	14,224		27,128		25,089
	2,746,491	3,603,004	4,101	6,353,596		6,035,527
Plus: Deferred revenues – Beginning of year (Note 9)	(395,501)	(148,316)		(543,817)		16,636
Less: Deferred revenues – End of year (Note 9)	2,350,990	3,454,688	4,101	5,809,779		6,052,163

## Operations

Year ended March 31, 2020

	2020			2019		
	General Fund	Programs Fund	Capital Asset Fund	Total	Total	Total
<b>Expenses</b>						
Staff salaries and benefits	1,237,084	484,308		1,721,392		1,591,813
Special payments (Note 16)	51,700			51,700		110,700
Honorariums	87,850			87,850		117,250
Travel and related expenses	84,602	145,919		230,521		242,288
Local projects		1,867,430		1,867,430		2,308,417
General assembly	116,527			116,527		178,575
Board of Directors' meetings and travel	80,552			80,552		106,280
Executive meetings and travel	38,188			38,188		35,785
Management meetings and travel	36,262			36,262		44,177
Training and workshops	12,175	143,824		155,999		120,582
Public relations	10,575	9,478		20,053		6,610
Office and residence occupancy costs	116,877	32,525		149,402		137,498
Professional fees	98,700			98,700		69,145
Legal fees	10,390			10,390		4,182
Office supplies, printing and freight	76,114	9,655		85,769		96,079
Telecommunications	29,385	2,500		31,885		33,932
Registration fees		10,900		10,900		25,018
Contracted services	51,354	304,668		356,022		246,032
Materials and transportation		164,993		164,993		410,698
Equipment rental		41,429		41,429		15,713
Amortization of tangible capital assets			156,534	156,534		164,008
Interest on bank loan			34,997	34,997		35,877
Vehicle maintenance and insurance	5,362			5,362		3,547
Washaw Sibi Association	1,251			1,251		29,248
Honorarium fees						
Administration fees – Cabins Project		10,190		10,190		56,488
Administration fees – Eeyou Ituuu		31,474		31,474		
Administration fees – Eeyou Marine Region Land Claims Agreement Program		18,100		18,100		
Administration fees – Gun Registration		29,149		29,149		19,569
Administration fees – Ice Safety and Rescue Training		14,757		14,757		
Administration fees – Traditional Pursuits Program		1,996		1,996		
Contribution to Cree Trappers' Services Trust	12,059	5,607		17,666		5,602
Bank charges	4,202	80		4,282		15,000
	2,161,209	3,328,982	191,531	5,681,722		6,234,909
<b>Excess (deficiency) of revenues over expenses</b>	189,781	125,706	(187,430)	128,057		(182,746)

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

**Changes in Fund Balances**

Year ended March 31, 2020

	2020				2019	
	General Fund		Programs Fund		Capital	Total
	Unrestricted	Externally restricted	Internally restricted	Asset Fund	Total	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	971,940		334,483	696,677	2,003,100	2,185,846
Excess (deficiency) of revenues over expenses	189,781	(19,093)	144,799	(187,430)	128,057	(182,746)
Interfund transfers (Note 12)	(136,529)	19,093	(28,358)	145,794		
Balance, end of year	1,025,192	-	450,924	655,041	2,131,157	2,003,100

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

**Cash Flows**

Year ended March 31, 2020

	2020	2019
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	128,057	(182,746)
Non-cash items		
Amortization of tangible capital assets	156,534	164,008
Amortization of the deferred contribution related to tangible capital assets	(4,101)	
	280,490	(18,738)
Net change in working capital items (Note 4)	358,046	293,950
Cash flows from operating activities	638,536	275,212
<b>INVESTING ACTIVITIES</b>		
Acquisition of tangible capital assets	(140,703)	(6,905)
Term deposits	(834,435)	(614,424)
Receipt of term deposits	300,000	
Due from Cree Trappers' Services Trust	3,552	(3,552)
Cash flows from investing activities	(671,586)	(624,881)
<b>FINANCING ACTIVITIES</b>		
Repayment of bank loan	(111,750)	(100,200)
Long-term debt	137,555	
Due to Cree Trapper's Services Trust	4,239	(2,510)
Deferred contribution related to tangible capital assets	32,458	
Decrease (increase) in restricted cash	32,122	(4,942)
Cash flows from financing activities	94,624	(107,652)
<b>Net increase (decrease) in cash</b>	<b>61,574</b>	<b>(457,321)</b>
Cash, beginning of year	363,206	820,527
Cash, end of year	424,780	363,206

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

**Financial Position**

March 31, 2020

	2020	2019
	\$	\$
<b>ASSETS</b>		
Current		
Cash	424,780	363,206
Restricted cash		32,122
Restricted term deposit, 1.6% (2.5% as at March 31, 2019), maturing in February 2021	525,032	512,976
Contributions and other receivables (Note 5)	492,684	96,735
Prepaid expenses	36,943	1,086
Due from Cree Trappers' Services Trust, without interest (Note 18)		3,552
	<u>1,479,439</u>	<u>1,009,677</u>
Long-term		
Tangible capital assets (Note 6)	1,359,296	1,375,127
Term deposits (Note 7)	1,131,083	608,704
	<u>3,969,818</u>	<u>2,993,508</u>
<b>LIABILITIES</b>		
Current		
Trade payables and other operating liabilities (Note 8)	553,371	307,511
Prepaid memberships	4,622	4,447
Deferred revenues (Note 9)	543,817	
Due to Cree Trappers' Services Trust, without interest (Note 18)	4,239	
Current portion of demande bank loan	120,000	100,200
	<u>1,226,049</u>	<u>412,158</u>
Demand bank loan (Note 10)	584,255	578,250
	<u>1,810,304</u>	<u>990,408</u>
Long-term		
Deferred contribution related to tangible capital assets (Note 11)	28,357	
	<u>1,838,661</u>	<u>990,408</u>
<b>FUND BALANCES</b>		
General Fund – Unrestricted	1,025,192	971,940
Programs Fund		
Externally restricted		
Internally restricted	450,924	334,483
Capital Asset Fund	655,041	696,677
	<u>2,131,157</u>	<u>2,003,100</u>
	<u>3,969,818</u>	<u>2,993,508</u>

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

On behalf of the Board,



Director



Director

**Notes to Financial Statements**

March 31, 2020

**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 - ACCOUNTING CHANGE**

On April 1, 2019, the Organization applied Section 4433, Tangible Capital Assets Held by Not-for-profit Organizations, of Part III of the CPA Canada Handbook – Accounting. This section replaces Section 4431 of the same name. In accordance with this new section, not-for-profit organizations are now required to comply with the guidance in Sections 3061, Property, Plant and Equipment, and 3110, Asset Retirement Obligations, and with the reporting requirements of Section 3063, Impairment of Long-lived Assets, of Part II of the CPA Canada Handbook – Accounting, except for the guidance in Section 4433.

Application of Section 3061 by not-for-profit organizations now requires that they consider the guidance on componentization of the cost of an item of property, plant and equipment made up of significant separable component parts. For its part, Section 4433 presents new tangible capital assets impairment standards.

In accordance with the transitional provisions, this new section, applicable to years beginning on or after January 1, 2019, has been applied prospectively.

Application of this new section did not have any impact on the Organization's financial statements.

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

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

**Fund accounting**

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

*General Fund*

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

## Notes to Financial Statements

March 31, 2020

### 3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 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.

#### 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.

## Notes to Financial Statements

March 31, 2020

### 3 - SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### 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.

#### 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.

#### 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, 2020

**4 - INFORMATION INCLUDED IN CASH FLOWS**

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

	2020	2019
	\$	\$
Contributions and other receivables	(395,949)	128,928
Prepaid expenses	(35,857)	66,214
Trade payables and other operating liabilities	245,860	113,050
Prepaid memberships	175	2,394
Deferred revenues	543,817	(16,636)
	<u>358,046</u>	<u>293,950</u>

**5 - CONTRIBUTIONS AND OTHER RECEIVABLES**

	2020	2019
	\$	\$
Contributions receivable		
Cree Nation Government	10,678	
Royal Canadian Mounted Police	29,421	22,144
Niskamoon Corporation	282,063	26,310
Nature Canada		6,500
Nature Conservancy of Canada	57,223	
La Société du Plan Nord	90,000	
Trade accounts receivable	9,096	22,021
Sales taxes receivable	12,256	19,760
Other	1,947	
	<u>492,684</u>	<u>96,735</u>

**6 - TANGIBLE CAPITAL ASSETS**

	2020	2019	2020	2019
	Cost	Accumulated amortization	Net carrying amount	Net carrying amount
	\$	\$	\$	\$
Buildings	1,963,148	1,927,270	35,878	62,863
Office building	1,781,269	589,226	1,192,043	1,178,480
Landscaping	85,435	77,507	7,928	21,653
Vehicles	35,450	35,450		
Radio equipment	1,195,402	1,192,560	2,842	4,059
Computers	184,072	139,919	44,153	32,636
Equipment, furniture and fixtures	443,056	366,604	76,452	75,436
	<u>5,687,832</u>	<u>4,328,536</u>	<u>1,359,296</u>	<u>1,375,127</u>

**7 - TERM DEPOSITS**

	2020	2019
	\$	\$
Term deposit, 1.95% (1.5% as at March 31, 2019), maturing in April 2020	318,809	608,704
Term deposit, 2%, maturing in June 2020	812,274	
	<u>1,131,083</u>	<u>608,704</u>

**8 - TRADE PAYABLES AND OTHER OPERATING LIABILITIES**

	2020	2019
	\$	\$
Trade accounts payable	229,831	232,474
Contributions payable		
Ministère de la Sécurité publique	76,175	
Eeyou Marine Region Wildlife Board	125,247	32,122
Staff salaries and benefits payable	122,118	42,915
	<u>553,371</u>	<u>307,511</u>

Government remittances total \$5,872 as at March 31, 2020 (\$2,140 as at March 31, 2019).

**Notes to Financial Statements**

March 31, 2020

**9 - DEFERRED REVENUES**

	2020	2019
	Balance, beginning of year	Balance, end of year
	\$	\$
Cree Nation Government – Apatisiwin Skills Development	31,119	22,619
Cree Nation Government – Federal New Relationship Agreement	2,139,789	1,825,086
Eenou-Eeyou Limited Partnership	2,683,977	2,463,363
	<u>–</u>	<u>4,854,885</u>
	<u>4,854,885</u>	<u>4,311,068</u>
	<u>–</u>	<u>220,614</u>
	<u>–</u>	<u>543,817</u>

	2020	2019
	Balance, beginning of year	Balance, end of year
	\$	\$
Niskamoon Corporation	16,636	–
	<u>16,636</u>	<u>–</u>

**10 - DEMAND BANK LOAN**

	2020	2019
	\$	\$
Demand bank loan, secured by a building with a net carrying amount of \$1,094,303 as at March 31, 2020 and by a hypothec on the universality of present and future property in the amount of \$1,500,000, prime rate plus 1% (prime rate plus 1.15% as at March 31, 2019) (3.45%; 4.95% as at March 31, 2019), payable in monthly instalments of \$10,000 plus interest, renewable in August 2020, maturing in April 2026	704,255	678,450
Current portion	120,000	100,200
Demand bank loan	584,255	578,250
	<u>704,255</u>	<u>678,450</u>
	<u>–</u>	<u>–</u>

The Organization did not pay any consideration in exchange for such guarantee.

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.

The estimated instalments on the demand bank loan for the next five years are \$120,000 annually.

**11 - DEFERRED CONTRIBUTION RELATED TO TANGIBLE CAPITAL ASSETS**

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

	2020	2019
	\$	\$
Deferred contributions, beginning of year – Eeyou Marine Region		
Contribution received during the year		
Wildlife Board	32,458	
Amortization	(4,101)	
Deferred contribution, end of year	<u>28,357</u>	<u>–</u>

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

	2020	2019
	\$	\$
Computers	2,566	
Equipment, furniture and fixtures	1,535	
	<u>4,101</u>	<u>–</u>

**Notes to Financial Statements**

March 31, 2020

**12 - INTERFUND TRANSFERS**

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

	2020	2019
	\$	\$
Acquisition of tangible capital assets		
Unrestricted – General Fund	108,245	6,905
Programs Fund – Restricted Programs, Eeyou Marine Region		
Land Claims Agreement	32,458	
Principal repayment of the demand bank loan	111,750	100,200
Extension of the current long-term debt for the office building	(137,555)	
Interest on the demand bank loan	34,997	35,877
	<u>149,895</u>	<u>142,982</u>

At year-end, an amount of \$19,093 was transferred from the General Fund to the Programs Fund – Restricted Programs in order to cover the deficit of the Coordinator Special Projects.

**13 - 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 2019).

**14 - 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.

**15 - FEDERAL NEW RELATIONSHIP AGREEMENT**

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

**Notes to Financial Statements**

March 31, 2020

**16 - 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, 2018 and revealed a total deficit of \$15,895,000 using the prescribed solvency basis as at December 31, 2018 (\$3,703,000 as at December 31, 2017). For the Organization, the allocated portion of this deficit equals \$337,800 (\$82,100 in 2017). This will trigger additional monthly special payments of \$5,600 (\$8,900 in 2018) 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:

- The Plan expenses of the Organization for the year amounted to \$262,939 (\$339,624 in 2019), including special payments of \$51,700 (\$110,700 in 2019).

**17 - 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 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.

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

**Notes to Financial Statements**

March 31, 2020

**18 - 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.

**19 - COMMITMENT**

The Company has entered into a short-term lease agreement expiring on June 30, 2024 which calls for lease payments of \$331,500 for the rental of a building. Minimum annual lease payments for the next five years are \$78,000 in 2021, 2022, 2023 and 2024, and \$19,500 in 2025.

**Schedules**

Year ended March 31, 2020

	<b>SCHEDULE A</b>	
	2020	2019
	\$	\$
<b>GENERAL FUND – OPERATIONS</b>		
Revenues		
Eenou-Eeyou Limited Partnership (Note 14)	<b>848,041</b>	813,716
Cree Nation Government – Federal New Relationship Agreement (Note 15)	<b>1,708,669</b>	1,440,670
Cree Nation Government – Board of Compensation		82,883
Net investment income	<b>50,944</b>	32,353
Rental income	<b>24,850</b>	24,325
Administration fees – Cree Trappers' Services Trust		10,000
Administration fees – Eeyou Marine Region Land Claims Agreement	<b>29,149</b>	19,569
Administration fees – Traditional Pursuits Program	<b>5,607</b>	5,602
Administration fees – Cabins Project	<b>31,474</b>	56,488
Administration fees – Eeyou Ituun	<b>18,100</b>	
Administration fees – Gun Registration	<b>14,757</b>	
Administration fees – Ice Safety and Rescue Training	<b>1,996</b>	
Other	<b>12,904</b>	10,571
	<b>2,746,491</b>	2,496,177
Less: Deferred revenues – End of year (Note 9)	<b>(395,501)</b>	
	<b>2,350,990</b>	2,496,177
Expenses		
Staff salaries and benefits	<b>1,237,084</b>	1,234,834
Special payments (Note 16)	<b>51,700</b>	110,700
Honorariums	<b>87,850</b>	117,250
Travel and related expenses	<b>84,602</b>	111,907
General assembly	<b>116,527</b>	178,575
Board of Directors' meetings and travel	<b>80,552</b>	106,280
Executive meetings and travel	<b>38,188</b>	35,785
Management meetings and travel	<b>36,262</b>	44,177
Training	<b>12,175</b>	90,880
Public relations	<b>10,575</b>	6,610
Office and residence occupancy costs	<b>116,877</b>	114,474
Professional fees	<b>98,700</b>	69,145
Legal fees	<b>10,390</b>	4,182
Office supplies, printing and freight	<b>76,114</b>	92,914
Telecommunications	<b>29,385</b>	31,132
Contracted services	<b>51,354</b>	53,819
Vehicle maintenance and insurance	<b>5,362</b>	3,547
Washaw Sibi Association	<b>1,251</b>	29,248
Contribution to Cree Trappers' Services Trust	<b>12,059</b>	15,000
Bank charges	<b>4,202</b>	4,412
	<b>2,161,209</b>	2,454,871
Excess of revenues over expenses	<b>189,781</b>	41,306

**Schedules**  
Year ended March 31, 2020

	SCHEDULE B		
	2020	2019	
	Restricted Programs Operations	Unrestricted Programs Operations	Total
	\$	\$	\$
<b>PROGRAMS FUND – OPERATIONS</b>			
Revenues			
Contributions			
Indigenous Services Canada (Note 13)	81,880		81,880
Cree Nation Government – Apatisiwin Skills Development	31,119		31,119
Cree Nation Government – Board of Compensation			180,000
Cree Nation Government – Federal New Relationship Agreement (Note 15)	139,212	836,096	975,308
Cree Nation Government – Social and Cultural Development	23,178		23,178
Eenou-Eeyou Limited Partnership (Note 14)		1,291,748	1,291,748
Niskamoon Corporation	291,753		291,753
Eeyou Marine Region Wildlife Board	400,345		400,345
Health Canada			21,960
Minister of Fisheries, Oceans and the Canadian Coast Guard			162,325
Ministère de la Sécurité publique			
Nature Canada			6,500
Nature Conservancy of Canada	50,200		50,200
Royal Canadian Mounted Police	29,421		29,421
La Société du Plan Nord	90,000		90,000
Membership fees		132,543	132,543
Local CTA	7,000		7,000
Other		14,224	14,224
	<b>1,328,393</b>	<b>2,274,611</b>	<b>3,603,004</b>
Plus: Deferred revenues – Beginning of year (Note 9)	(8,500)	(139,816)	(148,316)
Less: Deferred revenues – End of year (Note 9)	1,319,893	2,134,795	3,454,688
			<b>3,555,986</b>

Plus: Deferred revenues – Beginning of year (Note 9)

Less: Deferred revenues – End of year (Note 9)

	SCHEDULE B		
	2020	2019	
	Restricted Programs Operations	Unrestricted Programs Operations	Total
	\$	\$	\$
<b>PROGRAMS FUND – OPERATIONS</b>			
Expenses			
Staff salaries and benefits	391,512	92,796	484,308
Travel and related expenses	124,773	21,146	145,919
Local projects		1,867,430	1,867,430
Training and workshops	143,824		143,824
Public relations	9,478		9,478
Office and residence occupancy costs	32,525		32,525
Office supplies, printing and freight	9,655		9,655
Telecommunications	2,500		2,500
Registration fees	10,366	534	10,900
Contracted services	296,578	8,090	304,668
Materials and transportation	164,993		164,993
Equipment rental	41,429		41,429
Honorarium fees	10,190		10,190
Administration fees – Cabins Project	31,474		31,474
Administration fees – Eeyou Ituuu	18,100		18,100
Administration fees – Eeyou Marine Region Land Claims Agreement Program	29,149		29,149
Administration fees – Gun Registration	14,757		14,757
Administration fees – Ice Safety and Rescue Training	1,996		1,996
Administration fees – Traditional Pursuits Program	5,607		5,607
Bank charges	80		80
	<b>1,338,986</b>	<b>1,989,996</b>	<b>3,328,982</b>
Excess (deficiency) of revenues over expenses	(19,093)	144,799	125,706
			<b>(24,167)</b>

Excess (deficiency) of revenues over expenses

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

## Schedules

Year ended March 31, 2020

	Cabins Project \$	Coordinator Special Projects \$	Eeyou Ituun \$
<b>PROGRAMS FUND – RESTRICTED</b>			
<b>PROGRAMS – OPERATIONS</b>			
Revenues			
Indigenous Services Canada (Note 13)		81,880	
Cree Nation Government – Apatisiwin Skills Development			31,119
Cree Nation Government – Board of Compensation			
Cree Nation Government – Federal New Relationship Agreement (Note 15)	139,212		
Cree Nation Government – Social and Cultural Development			23,178
Niskamoon Corporation	200,000		48,766
Eeyou Marine Region Wildlife Board			400,345
Health Canada			
Minister of Fisheries, Oceans and the Canadian Coast Guard			
Ministère de la Sécurité publique			162,325
Nature Canada			
Nature Conservancy of Canada			
Royal Canadian Mounted Police			29,421
La Société du Plan Nord			90,000
Local CTA	7,000		
	<b>346,212</b>	<b>81,880</b>	<b>138,766</b>
Plus: Deferred revenues – Beginning of year (Note 9)			
Less: Deferred revenues – End of year (Note 9)			
	<b>346,212</b>	<b>81,880</b>	<b>138,766</b>
Expenses			
Staff salaries and benefits		75,468	30,650
Travel and related expenses		25,505	34,872
Training and workshops			
Office and residence occupancy costs			2,500
Office supplies, printing and freight			3,952
Telecommunications			2,500
Registration fees			10,366
Contracted services	158,586		9,881
Materials and transportation	134,753		15,541
Equipment rental	21,399		13,080
Honorarium fees			10,190
Public relations			
Administration fees	31,474		18,100
Bank charges			
	<b>346,212</b>	<b>100,973</b>	<b>138,766</b>
Deficiency of revenues over expenses	-	(19,093)	-

								SCHEDULE C	
								2020	2019
Eeyou Ituun Cree Land Stewardship	Eeyou Marine Region Land Claims Agreement	Firearms Training Courses – RCMP	Gun Registration	Ice Safety and Rescue Training	Protected Area planning in Eeyou Istchee	Traditional Pursuits	Total	Total	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
							81,880	81,880	
							31,119		
								180,000	
							139,212	138,219	
							23,178		
							291,753	226,310	
							400,345	280,483	
								1,697	
							21,960		
							162,325		
								6,500	
							50,200		
							29,421	47,143	
							90,000		
							7,000	108,500	
							1,328,393	1,070,732	
								16,636	
							(8,500)		
							1,319,893	1,087,368	
							391,512	259,651	
							124,773	99,412	
							143,824	29,702	
							32,525	23,024	
							9,655	3,165	
							2,500	2,800	
							10,366	16,124	
							296,578	165,459	
							164,993	410,698	
							41,429	15,713	
							10,190		
							9,478		
							101,083	81,659	
							80	384	
							1,338,986	1,107,791	
							(19,093)	(20,423)	

**Schedules**  
Year ended March 31, 2020

	SCHEDULE D				
	2020				2019
	Executive Program	Firearms Training Courses – CTA	Local Programs and Projects	Sundry Programs	Total
	\$	\$	\$	\$	\$
<b>PROGRAMS FUND – UNRESTRICTED PROGRAMS – OPERATIONS</b>					
Revenues					
Cree Nation Government – Federal New Relationship Agreement (Note 15)	112,723		723,373		836,096
Eenou-Eeyou Limited Partnership (Note 14)			1,283,873	7,875	1,291,748
Membership fees			132,543		132,543
Other		14,224			14,224
	112,723	14,224	2,139,789	7,875	2,274,611
			(139,816)		(139,816)
Less: Deferred revenues – End of year (Note 9)	112,723	14,224	1,999,973	7,875	2,134,795
Expenses					
Staff salaries and benefits	92,796				92,796
Travel and related expenses	19,927	1,219			21,146
Local projects			1,867,430		1,867,430
Registration fees		534			534
Contracted services		215		7,875	8,090
Other					26,754
	112,723	1,968	1,867,430	7,875	1,989,996
	-	12,256	132,543	-	144,799
					(3,744)

Excess (deficiency) of revenues over expenses

**PROGRAMS FUND – UNRESTRICTED PROGRAMS – OPERATIONS**

Revenues  
Cree Nation Government – Federal New Relationship Agreement (Note 15)  
Eenou-Eeyou Limited Partnership (Note 14)  
Membership fees  
Other

Less: Deferred revenues – End of year (Note 9)

Expenses

Staff salaries and benefits  
Travel and related expenses  
Local projects  
Registration fees  
Contracted services  
Other

Excess (deficiency) of revenues over expenses

**Schedules**  
Year ended March 31, 2020

	SCHEDULE E				
	2020				2019
	Computers	Radio equipment	Landscaping	Office building	Total
	\$	\$	\$	\$	\$
<b>TANGIBLE CAPITAL ASSETS AND INVESTMENT IN CAPITAL ASSET FUND</b>					
Capital acquisitions					
Buildings				97,740	97,740
Computer equipment					17,894
Equipment, furniture and fixtures	25,069	17,894			42,963
Current year's acquisitions	25,069	17,894			42,963
Amortization	(13,551)	(1,218)	(13,727)	(84,176)	(112,672)
Tangible capital assets balance, beginning of year	32,636	4,059	21,653	1,178,480	1,375,127
Tangible capital assets balance, end of year	44,154	2,841	7,926	1,192,044	1,375,127
Demand bank loan	44,154	2,841	7,926	(704,255)	(67,334)
Invested in tangible capital assets				487,789	487,789
				35,877	35,877
				(26,986)	(26,986)
				140,703	140,703
				(156,534)	(156,534)
				62,863	62,863
				1,375,127	1,375,127
				1,359,296	1,359,296
				(704,255)	(704,255)
				655,041	655,041
				35,877	35,877
				696,677	696,677

**TANGIBLE CAPITAL ASSETS AND INVESTMENT IN CAPITAL ASSET FUND**

Capital acquisitions  
Buildings  
Computer equipment  
Equipment, furniture and fixtures  
Current year's acquisitions  
Amortization  
Tangible capital assets balance, beginning of year  
Tangible capital assets balance, end of year  
Demand bank loan  
Invested in tangible capital assets

## TO THE DIRECTORS OF CREE TRAPPERS' SERVICES TRUST / FIDUCIE DE SERVICES DES TRAPPEURS CRIS / ISHTHCHIIKUN

### Independent Auditor's Report

#### Qualified opinion

We have audited the financial statements of Cree Trappers' Services Trust / Fiducie de Services des Trappeurs Cris / Ishtthchiikun (hereafter "the Trust"), which comprise the statement of financial position as at March 31, 2020, 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.

In our opinion, except for the possible effects of the matter described in the "Basis for qualified opinion" section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust as at March 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for qualified opinion

In March 2020, an outbreak of a new strain of coronavirus (COVID-19) resulted in a major global health crisis. Due to the actions taken following these events, we were not able to observe the counting of the physical inventories at the end of the year or satisfy ourselves concerning those inventory quantities by alternative means. Therefore, we were unable to determine whether adjustments to financial statements might be necessary for the year ended March 31, 2020.

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.

#### 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 LLP*<sup>1</sup>

Montréal  
June 16, 2020

**Operations**

Year ended March 31, 2020

				2020	2019
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
<b>Revenues</b>					
Membership fees		138,426		138,426	139,225
Net investment income		1,756	4,462	6,218	4,686
Impost fee revenue					1,279
Contribution from Cree Trappers' Association	12,059			12,059	15,000
Fur sales	25,662			25,662	55,842
	<u>37,721</u>	<u>140,182</u>	<u>4,462</u>	<u>182,365</u>	<u>216,032</u>
<b>Expenses</b>					
Office supplies, printing and freight	4,605		988	5,593	7,498
Insurance		137,412		137,412	138,804
Impost fees					1,279
Cost of fur sold	17,715			17,715	42,318
Audit fees	8,394	600	600	9,594	11,433
Professional fees					7,540
Doubtful accounts	2,305			2,305	
Administration charges from Cree Trappers' Association					10,000
	<u>33,019</u>	<u>138,012</u>	<u>1,588</u>	<u>172,619</u>	<u>218,872</u>
<b>Excess (deficiency) of revenues over expenses</b>	<u>4,702</u>	<u>2,170</u>	<u>2,874</u>	<u>9,746</u>	<u>(2,840)</u>

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

**Changes in Fund Balances**

Year ended March 31, 2020

				2020	2019
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
Fund balances (negative), beginning of year	(161,228)	163,929	416,334	419,035	421,875
Excess (deficiency) of revenues over expenses	4,702	2,170	2,874	9,746	(2,840)
Fund balances (negative), end of year	<u>(156,526)</u>	<u>166,099</u>	<u>419,208</u>	<u>428,781</u>	<u>419,035</u>

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



**Cash Flows**

Year ended March 31, 2020

	2020	2019
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	9,746	(2,840)
Net change in working capital items (Note 3)	(4,530)	(22,554)
Cash flows from operating activities	<u>5,216</u>	<u>(25,394)</u>
<b>INVESTING ACTIVITIES</b>		
Term deposit	(6,218)	(4,685)
Net change in advance to Cree Trappers' Association	(4,239)	2,510
Cash flows from investing activities	<u>(10,457)</u>	<u>(2,175)</u>
<b>FINANCING ACTIVITIES</b>		
Net change in due from Cree Trappers' Association and cash flows from financing activities	(3,551)	3,551
<b>Net decrease in cash</b>	<u>(8,792)</u>	<u>(24,018)</u>
Cash, beginning of year	<u>34,080</u>	<u>58,098</u>
Cash, end of year	<u>25,288</u>	<u>34,080</u>

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

**Financial Position**

March 31, 2020

				2020	2019
	General Fund	Insurance Fund	Fur Trust Fund	Total	Total
	\$	\$	\$	\$	\$
<b>ASSETS</b>					
Current					
Cash (bank overdraft)	(517,922)	124,002	419,208	25,288	34,080
Trade and other receivables (Note 4)	7,087			7,087	27,469
Inventory (Note 5)	24,582			24,582	22,680
Prepaid expenses		42,097		42,097	41,083
Due to Cree Trappers' Association, without interest	4,239			4,239	
	<u>(482,014)</u>	<u>166,099</u>	<u>419,208</u>	<u>103,293</u>	<u>125,312</u>
Long-term					
Term deposit (Note 6)	327,212			327,212	320,994
	<u>(154,802)</u>	<u>166,099</u>	<u>419,208</u>	<u>430,505</u>	<u>446,306</u>
<b>LIABILITIES</b>					
Current					
Trade payables and other operating liabilities	1,624			1,624	23,620
Due to Cree Trappers' Association, without interest					3,551
	<u>1,624</u>	<u>-</u>	<u>-</u>	<u>1,624</u>	<u>27,171</u>
<b>FUND BALANCES (NEGATIVE)</b>					
Initial contribution	100			100	100
General Fund	(156,526)			(156,526)	(161,228)
Insurance Fund		166,099		166,099	163,929
Fur Trust Fund			419,208	419,208	416,334
	<u>(156,426)</u>	<u>166,099</u>	<u>419,208</u>	<u>428,881</u>	<u>419,135</u>
	<u>(154,802)</u>	<u>166,099</u>	<u>419,208</u>	<u>430,505</u>	<u>446,306</u>

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

On behalf of the Board,



Director



Director

## Notes to Financial Statements

Year ended March 31, 2020

### 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.

At the year-end, an outbreak of a new strain of coronavirus (COVID-19) resulted in a major global health crisis which continues to have impacts on the global economy and the financial markets at the date of completion of the financial statements.

These events are likely to cause significant changes to the assets or liabilities in the coming year or to have a significant impact on future operations. Following these events, the Trust has taken and will continue to take action to minimize the impact. However, it is impossible to determine the financial implications of these events for the moment.

### 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 and Northern Affairs 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.

## Notes to Financial Statements

Year ended March 31, 2020

### 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 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.

##### 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.

**Notes to Financial Statements**

Year ended March 31, 2020

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

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

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*

Contributions from the CTA are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonable.

**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.

**3 - INFORMATION INCLUDED IN CASH FLOWS**

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

	2020	2019
	\$	\$
Trade and other receivables	20,382	18,270
Inventory	(1,902)	6,703
Prepaid expenses	(1,014)	(421)
Trade payables and other operating liabilities	(21,996)	(47,106)
	<u>(4,530)</u>	<u>(22,554)</u>

**4 - TRADE AND OTHER RECEIVABLES**

	2020	2019
	\$	\$
Trade accounts receivable (a)	5,260	26,798
Sales taxes receivables	1,827	678
	<u>7,087</u>	<u>27,476</u>

(a) The amount of the impairment loss related to the trade accounts receivable is \$2,305 for the year (nil in 2019).

As at March 31, 2020, one customer represents 28% of total trade accounts receivable (84% as at March 31, 2019).

**Notes to Financial Statements**

Year ended 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:

	2020	2019
	\$	\$
Guaranteed income certificate, 1.95% (1.5% as at March 31, 2019), maturing on April 14, 2020	<u>327,212</u>	<u>320,994</u>

**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 and the due to CTA 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 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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