

# Livres Canada Books

## Mentoring – Funding Support Program



### 2023-2024 Final Report Guidelines

Deadline for receipt of final reports: Friday, May 3<sup>rd</sup>, 2024

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In addition to providing forms for the Qualitative Report, we provide spreadsheets for you to use in preparing your International Marketing Activities List, and an Enclosures Report. The completed forms must be submitted to Livres Canada Books by May 3<sup>rd</sup>, 2024.

When examining last year's final reports, we noted that a number of publishers included expenses or submitted documents that were not eligible, causing delays in the payment of publishers' holdbacks.

To avoid such delays, please note the following:

- Credit card statements are not eligible as supporting documents.
- Travel and participation in international book fairs: when a delegate receives a contribution for a fair under Livres Canada Books' Programs (e.g. FRMAP), the remaining portion is not an eligible expense. Do not include these costs in your final report.
- You need to provide an Activity Report (Annex A) for each export sales trip and/or international trade event only for those events for which the company has not received a contribution under another Livres Canada Books' Program (e.g. FRMAP).
- The Chief Executive Officer of the company must confirm in writing (on letterhead) the name, position and annual salary of the employee(s) involved in international marketing. If the Chief Executive Officer of the company is submitting his/her own salary, a copy of their T4 slip must be submitted.
- Internal expense reports or general ledger listings are not eligible as supporting documents.
- Association's invitations, fair registrations, and catalogue forms must be accompanied by a proof of payment (both sides of cheque).
- Creation and/or maintenance of a website is only eligible to the maximum of website cost multiplied by the percentage of export sales.
- Maintenance of a toll-free line is only eligible to the maximum of the international portion of the toll-free line cost multiplied by the percentage of export sales.
- All taxes paid out as part of eligible activities, excluding the taxes and service fees on transportation tickets, are not covered and are to be excluded from the final report.

To enable Livres Canada Books to disburse the 25% holdback of the 2023-2024 Mentoring – Funding Support contribution towards your international marketing activities, the following documents are required:

## 1. Qualitative Report

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As part of the 2023-2024 Mentoring – Funding Support final report, you must fill out the Qualitative Report.

## 2. International Marketing Activities List

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You will note we have provided a list of eligible international marketing activities. Where appropriate, list corresponding costs; you may also add activities and corresponding costs in the “Other” section of the form.

### Percentage of Eligible Export Sales

Please use the percentage of eligible export sales that is sent to you by Livres Canada Books.

### Eligible Expenses

Please use the amount of total eligible expenses found in your Livres Canada Books Contribution Agreement, section 3.

### Activities List

#### Export Sales Trips or International Trade Events

For this eligible expense, you must provide an Activity Report (Annex A) for each export sales trip and/or international trade event only, for those events for which the company has not received a contribution under another Livres Canada Books' Program (e.g., FRMAP).

### Subtotal A

In order for Livres Canada Books to report publishers' total investment in export activities to the Canada Book Fund, it is essential that you provide a complete list of your international marketing expenses (even if the total exceeds the amount of eligible expenses).

- All expenses related to international marketing activities incurred between April 1, 2023 and March 31, 2024 are eligible with the following exceptions: hospitality expenses, expenses related to foreign authors, expenses related to volunteer support, capital expenditures and cost of goods sold, including royalties.
- Costs must be indicated in Canadian dollars.
- Overhead expenses cannot be included in the activities list section.
- All taxes paid as part of eligible activities are not covered and are to be excluded from the final report.
- International marketing activities and export-related expenses already covered under Livres Canada Books' programs or a federal or provincial program will not be eligible for assistance under Mentoring – Funding Support.

### Salary Component

Salaries of individuals involved in international marketing under Mentoring – Funding Support (exclusively or not) may be claimed in addition to overhead expenses, subject to the following conditions:

- The Chief Executive Officer of the company must confirm in writing (on letterhead) the name, position and annual salary of the employee(s) involved in international marketing. If the Chief Executive Officer of the company is submitting his/her own salary, a copy of their T4 slip must be submitted.
- The amount claimed must not exceed \$500.

## Overhead Expenses

The spreadsheet automatically calculates the amount representing the overhead expenses, which consists of 25% of the amount on the Subtotal B line. There is no need to provide supporting documents.

## Total Expenses

The spreadsheet automatically calculates this amount as well. When a publisher's total expenses are less than the eligible expenses, the contribution is adjusted accordingly.

## 3. Enclosures Report

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- You must send to Livres Canada Books invoices/receipts for your international marketing activities and export-related expenses confirming 25% of the eligible expenses.
- The dates of all supporting documents should be between April 1, 2023 and March 31, 2024.
- Number, date and describe each supporting document listed in the Enclosures Report.
- Each document (invoice/receipt) submitted must be accompanied by a description in the Enclosures Report. A final report accompanied by a general ledger listing instead of a duly completed International Marketing Activities List and Enclosures Report will be returned to the publisher.
- If an expense was not paid in Canadian dollars, indicate currency and exchange rate.
- If only a portion of the expense billed is used in the final report, provide the breakdown of your calculations.

*Refer to the eligible expenses and supporting documents table below to identify which specific supporting documents are required.*

## 4. Certification

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The Mentoring – Funding Support final report Certification must be signed by the person authorised to submit and sign the report on behalf of the company.

## 5. Promotional Material

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Publishers must submit copies of any publications, brochures, catalogues, advertisements, or other promotional material produced and/or used for their international marketing strategy in 2023-2024 by May 3<sup>rd</sup>, 2024.

## Eligible Expenses and Supporting Documents

### Export Sales Trips and International Trade Events

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Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"><li>• stand rental (International trade events)</li></ul>	<ul style="list-style-type: none"><li>• invoice from the fair or event coordinator</li></ul>
<ul style="list-style-type: none"><li>• stand construction and furniture (International trade events)</li></ul>	<ul style="list-style-type: none"><li>• invoice confirming costs</li></ul>
<ul style="list-style-type: none"><li>• transportation and housing during an export sales trip or an international trade event (only for those events for which the company has not received a contribution under FRMAP)</li></ul>	<ul style="list-style-type: none"><li>• ticket for transportation, travel agency's invoice and hotel receipt</li></ul>

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*NOTE: when a delegate receives a contribution for an export sales trip or an international trade event under FRMAP, the remaining portion is not an eligible expense under Mentoring – Funding Support.*

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**Mailing, shipping and storage of material**

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Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> <li>• direct mail (foreign)</li> </ul>	<ul style="list-style-type: none"> <li>• invoices confirming cost of mailing</li> </ul>
<ul style="list-style-type: none"> <li>• shipment of books (direct selling or for trade fairs)</li> </ul>	<ul style="list-style-type: none"> <li>• invoices confirming cost of shipping</li> </ul>
<ul style="list-style-type: none"> <li>• storage (foreign countries)</li> </ul>	<ul style="list-style-type: none"> <li>• invoices confirming storage cost</li> </ul>

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**Distribution fees, commissions, etc.**

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Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> <li>• independent professional fees (consultant, publicist, rights agent)</li> </ul>	<ul style="list-style-type: none"> <li>• invoice confirming professional fees</li> </ul>
<ul style="list-style-type: none"> <li>• commission paid to foreign sales representatives</li> </ul>	<ul style="list-style-type: none"> <li>• invoices/reports submitted by sales representative or foreign distributor</li> </ul>
<ul style="list-style-type: none"> <li>• distribution fees (foreign countries)</li> </ul>	<ul style="list-style-type: none"> <li>• invoices/reports from foreign distributor</li> </ul>

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**Promotional activities**

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Eligible Expenses	Supporting Documents
<ul style="list-style-type: none"> <li>• advertising (foreign newspapers, magazines, social media)</li> </ul>	<ul style="list-style-type: none"> <li>• invoices confirming production costs</li> <li>• invoices confirming ad space and rate</li> <li>• copy of the advertisement(s)</li> </ul>
<ul style="list-style-type: none"> <li>• promotional material (flyer, catalogues, bookmarks, posters, dummies, etc.) <i>Eligible portion = cost before taxes × percentage of eligible export sales</i></li> </ul>	<ul style="list-style-type: none"> <li>• invoice confirming production costs (confirm quantity used in foreign promotion)</li> <li>• invoice confirming cost of mailing/shipping</li> <li>• the original of all promotional material</li> </ul>
<ul style="list-style-type: none"> <li>• author tours (foreign countries)</li> </ul>	<ul style="list-style-type: none"> <li>• letter signed by the CEO confirming the firm did not receive funding from a federal or provincial agency or department for the author tour <i>To be considered an eligible expense, this letter must accompany your final report</i></li> <li>• ticket for transportation or hotel receipt</li> </ul>
<ul style="list-style-type: none"> <li>• review copies or samples</li> </ul>	<ul style="list-style-type: none"> <li>• confirm unit production cost of the books (confirm quantity used in foreign promotion)</li> <li>• invoice confirming cost of mailing/shipping</li> </ul>
<ul style="list-style-type: none"> <li>• creation and maintenance of a website <i>Eligible portion = cost before taxes × percentage of eligible export sales</i></li> </ul>	<ul style="list-style-type: none"> <li>• invoices related to the website</li> </ul>

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| • telemarketing (long distance calls to foreign countries) | • telephone bills (Canadian or foreign) |
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| • maintenance of an international toll-free line<br><i>Eligible portion = cost before taxes × percentage of eligible export sales</i> | • telephone bills (Canadian or foreign) |
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### Foreign membership and subscription

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Eligible Expenses	Supporting Documents
• membership in foreign association	• membership invoice
• subscription to foreign magazine (book publishing)	• subscription invoice

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### Ineligible Expenses

- Expenses not related to export activities (outside Canada)
- Hospitality expenses
- Expenses related to foreign authors
- Expenses related to volunteer support, such as training, meals, distinctive clothing and/or recognition
- Capital expenditures, cost of goods sold, including royalties
- Portion of a delegate's expenses during an event/ fair when this delegate has received a contribution under FRMAP

### Ineligible Documents

- Credit card statements
- Internal expense reports
- Internal money requisitions not accompanied by relevant invoices/receipts
- Copy of cheques, cheque stubs, or electronic payments not accompanied by relevant invoices
- Invitations, fair registrations and catalogue forms not accompanied by proof of payment (both sides of a cheque)
- Pay slips not accompanied by a letter signed by Chief Executive Officer confirming employee's name, position and amount claimed

Send your final report to:

#### Christy Doucet

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**Deadline for receipt of final reports and supporting documents by Livres Canada Books  
FRIDAY, MAY 3<sup>rd</sup>, 2024**