



DESTINATION
BRITISH COLUMBIA™

2017/18
ANNUAL SERVICE PLAN REPORT

July 2018



For more information on Destination BC contact:

12th Floor, 510 Burrard Street
Vancouver, B.C.
V6C 3A8

Phone: (604) 660-2861

Fax: (604) 660-3383

Email: ContactTourism@DestinationBC.ca

or visit our website at
www.DestinationBC.ca

Board Chair's Accountability Statement



On behalf of the Board of Directors of Destination British Columbia (Destination BC), I am pleased to present our *2017/18 Annual Service Plan Report* which reflects Destination BC's performance for 2017/18. The content of this report was prepared under the Board's direction in accordance with the *Budget Transparency and Accountability Act*.

British Columbia's tourism industry experienced another year of growth in 2017, with a 3.3 percent increase in international visitor arrivals, and increases in accommodation occupancy and daily room rates across most of the province. Destination BC played an important role in this success, marketing B.C. domestically and internationally as a remarkable destination while promoting the development, enhancement and growth of the tourism industry throughout the province.

On behalf of the Board of Directors, I would like to thank management and staff for their dedication and contribution to the organization and its success. I would also like to thank the Minister of Tourism, Arts and Culture, along with ministry staff, for their on-going support to our organization during 2017/18.

The Destination BC *2017/18 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2017/18 - 2019/20 Service Plan* created in September 2017. I am accountable for those results as reported.

A handwritten signature in black ink, appearing to read 'Andrea Shaw', with a long horizontal flourish extending to the right.

Andrea Shaw
Board Chair

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Chair/CEO Report Letter



We are pleased to report that Destination BC worked to support government and its three key commitments to British Columbians as outlined in the [2017/18 Mandate Letter](#) (September 2017).



Regular communication took place in 2017/18 between Destination BC and the Ministry of Tourism, Arts and Culture in order to ensure ongoing alignment with ministerial direction and the 2017/18 Mandate Letter. This included quarterly meetings of the Minister and Chair, regular meetings between the Deputy Minister and CEO and monthly meetings of the Assistant Deputy Minister and Vice Presidents to discuss strategic priorities, performance measures and emerging opportunities. In addition, weekly discussions between Government Communications and Public Engagement and Destination BC Corporate Communications were held to ensure alignment on emerging industry and public engagement opportunities. Destination BC has frequent meetings involving the CEO, Executive, Directors and all staff to ensure cross-enterprise alignment of day-to-day activities with the corporate strategy and business plan.

In 2017/18, ongoing communications regarding public accountability for Destination BC's Board of Directors, Executives and staff took place, including:

- Inclusion of Code of Conduct materials into orientation packages for new Board members;
- [Standards of Conduct](#) training for new staff and review of materials by existing staff;
- A review and update of Corporate Human Resources policies and procedures;
- A formal review and update of our new employee orientation program in April 2017;
- Implementation of a leadership development program for all staff in January 2018; and
- Participation in the BC Public Service's Work-Able Program – an internship for post-secondary graduates with disabilities in February 2018.

In addition, we continued to improve transparency and accountability to industry stakeholders and the public by communicating our strategy and activities through the corporate website and social media channels, public presentations and a monthly newsletter.

Destination BC executed our corporate strategy and business plan to maximize the return on taxpayer resources entrusted to us and contribute to strong tourism growth. We are committed to increasing the social, cultural and economic benefits of tourism for all British Columbians by sharing the transformative power of B.C. experiences with the world.

A handwritten signature in black ink, appearing to read 'Andrea Shaw'.

Andrea Shaw
Board Chair

A handwritten signature in black ink, appearing to read 'Marsha Walden'.

Marsha Walden
Chief Executive Officer

Purpose of the Organization

Destination BC, operating under the [Destination BC Corp. Act](#), plays a critical role in:

- Maximizing long term industry growth by providing a unifying and consistent brand, and a marketing strategy for the tourism sector that motivates travellers from around the world to visit, and encourages B.C.'s residents to travel within their province.
- Providing leadership and direction for the expansion and strengthening of B.C.'s tourism products and experiences, including Indigenous cultural tourism. Destination BC delivers branding, marketing and destination development activities directly and through contracted third parties.

These services promote thousands of businesses hosting millions of consumers which makes a significant economic and social contribution to the province. Estimates released by BC Stats in December 2017 for 2016, showed that the tourism industry generated \$17.0 billion in revenue, an increase of 7.9 per cent over 2015. In addition, tourism contributed \$7.9 billion to the provincial GDP and employed over 133,100 people.

Strategic Direction and Operating Environment

Destination BC's corporate strategy aligns with its mandate, articulated in the [Destination BC Corp. Act](#) and [2017/18 Mandate Letter](#) (September 2017).

Destination BC continued to focus on core priorities including: marketing the province domestically and internationally as a tourist destination; promoting development and growth of tourism experiences; and working with communities to develop future pathways for British Columbia Visitor Centres. These priorities contribute to rural economic development, investment and job creation. In 2017/18, Destination BC continued the Co-operative Marketing Partnerships Program that creates marketing opportunities for consortia of three or more communities and sector associations, as well as the 2017 Visitor Services Innovation Fund that promoted new, innovative approaches to providing visitor services.

Over the long run, tourism industry growth is the key indicator of success. However, year-to-year there are many factors, both positive and negative, that may affect the industry's performance. In 2017/18 these included:

- Floods and wildfires in the Thompson Okanagan tourism region and wildfires in the Cariboo Chilcotin Coast and Kootenay Rockies tourism regions, during the spring and summer of 2017. This negatively impacted tourism in the affected areas by reducing the number of residents from Alberta, Washington State and local British Columbians. Destination BC strategically responded by shifting resources into wildfire recovery marketing activities targeting short haul markets.
- Increased air travel capacity from Japan, China, Australia and Mexico led to increased visitation from these markets and demonstrated the importance of strong air access.
- The low value of the Canadian dollar against the U.S. dollar when compared to pre-2014 currency rates made domestic travel more appealing to Canadians and attracted American visitors, but also significantly increased the cost of marketing in the U.S.

- The economy of Alberta, one of our largest source markets grew strongly in 2017, which facilitated increased over-all travel by Alberta residents despite the downside related to floods and wildfires in British Columbia.

Report on Performance

Destination BC is focused on achieving the following results: growing the tourism sector through high impact, innovative and creative marketing; enhancing visitor experiences; developing and maintaining strong collaborative relationships with the tourism industry, communities, indigenous and cross-government partners; and managing Destination BC with accountability, efficiency and effectiveness.

Key achievements in 2017/18 are categorized below using themes from Destination BC's corporate strategy cited in the [2017/18 - 2019/20 Service Plan](#) created in September 2017.

Build a Powerful Marketing Network

Destination BC demonstrated a commitment to building its marketing network with many achievements over the past year. Without enthusiastic support and participation of our partners, the achievements noted below would not have been possible:

- Partnered with Destination Canada to launch a new national User-Generated Content Partnership Network (the first of its kind worldwide).
- Created a "Team BC" approach to Destination Canada's Connecting America campaign with Tourism Vancouver, Tourism Victoria and Tourism Whistler, to have more influence over content created for B.C. to increase our advertising reach and to lower our combined conversion costs.
- Destination BC's application-based Co-operative Marketing Partnerships Program provided a total of \$4.0 million to 58 Sector and Community Consortia, involving over 130 communities across British Columbia. Destination BC funds are partnered with funds from Communities and Sectors for consumer based marketing activities to tourism revenue and increase public and private partnerships.

Overseas Marketing Highlights

Overseas, Destination BC continued to grow recognition of B.C. as a destination of choice, demonstrated through these achievements:

- Formed a partnership with Chinese social media giant, Tencent International Business Group to provide prospective tourists with a third-party mobile platform. Tencent is a leading provider of internet services in China and owner of WeChat (Weixin in China). The agreement is the first of its kind for a Canadian jurisdiction, giving B.C. a preferred marketing platform on this popular messaging social media application. The application attracts over 900 million daily active users.
- Established full-time representation in Mexico to promote B.C. experiences for year-round travel. This is expected to build on recent 12.9 per cent annual growth from this important market.
- Partnered with Destination Canada to develop over 100 marketing promotions with key international tour operators.

Travel Media Outreach

Destination BC hosted over 500 press trips, from all key markets, to generate earned media awareness for British Columbia. As a result, B.C. received coverage from major international recognized media, including: Forbes, Conde Nast Traveller, Bon Appetit, Outside Magazine, Skiing Magazine, National Geographic Traveler, Telegraph (UK), CCTV 6 (China), Travel & Leisure and many more.

Global Marketing Content

- Produced high-quality photo, video and written content to drive global awareness of B.C. as a destination and drive referrals to tourism industry partners, including:
 - ✓ the addition of 571 new video clips to Destination BC's image bank;
 - ✓ Video content was captured in 12 locations around the province, including Vancouver, Victoria, Richmond, Kelowna, Kamloops, Great Bear Rainforest, Alaska Highway, Whistler, Fernie, Big White Resort, Kicking Horse Resort and Red Mountain Resort; and
 - ✓ 1,000 new industry users gained access to the image bank.
- Destination BC's industry-leading social media program drove awareness of B.C. as a destination by reaching:
 - ✓ 1.2 million followers across our global social media channels; and
 - ✓ 3.7 million uses of the #exploreBC hashtag.
- Fostered alignment to the *Super, Natural British Columbia*® brand through ongoing collaboration with tourism industry partners.

Global Marketing Channels

Destination BC launched eight campaigns in 2017 in the North America market, including BC Journeys (Western U.S.), Explore BC (B.C.), Wildfire Recovery (B.C., Alberta, Washington), Passions-based marketing (golfing, mountain biking, wine touring), Connecting America (Western U.S.) and Ski.

Digital Strategy & IT

Destination BC deployed Salesforce, a new enterprise Customer Relationship Management (CRM) and email Marketing solution, and on-boarded our first partner, Indigenous Tourism BC (ITBC).

Foster Remarkable Experiences

Destination BC supports visitor experiences throughout the province and some of our achievements this year are presented below.

Visitor Services Network Program

- B.C.'s community visitor centres provided service to over 2.52 million visitors and interacted with a further 377,000 visitors through expanded "roaming ambassadors" and "mobile street team" programs.
- Destination BC's Social Media Visitor Services Program provided an innovative way to connect with travellers online and provide the same level of exceptional service that people experience in

visitor centres. There were 46 visitor services teams in the program across the province using digital and social media technology to proactively connect with travellers.

- Visitor service delivery was successfully transitioned from a provincial to community-led model in Golden, Osoyoos and Merritt.

Remarkable Experiences Program

Remarkable Experiences is an innovative program designed to support new tourism experience development and digital/social media marketing excellence, by providing small and medium size tourism operators with the tools and resources needed to achieve these goals. The digital/social media marketing program was delivered in 11 communities across the province, reaching over 230 tourism businesses. In 2017/18 Destination BC developed a new partnership with ITBC resulting in 25 Indigenous owned tourism businesses participating in the program.

Destination Development

In partnership with the Ministry of Tourism, Arts and Culture, Regional Destination Marketing Organizations and ITBC, destination development strategies for seven planning areas were created. The 2017/18 component of this program was to continue to create destination development strategies for the entire province for the next 10 years, ensuring the long term competitiveness and growth of B.C.'s tourism industry. The planning process relies on strong government and private sector collaboration and alignment on shared tourism priorities. This supports the development of compelling experiences around the province and will elevate B.C. as both a travel and investment destination of choice.

Engage our Collective People Power

- Implemented a formal leadership development program for all Destination BC employees which focussed on strengthening core competencies across the organization in: “building high performance teams”, “performance coaching”, “communication”, “critical thinking and decision making”, “driving innovation and change” and “diversity and inclusion”.
- Continued to develop and grow the key people capabilities identified in Destination BC's corporate strategy that are required to be an effective global competitor in the tourism sector: “collaborative”, “insights-driven”, “results focussed” and “courageous team”.

Goals, Strategies, Measures and Targets

The following section reports on 2017/18, 2018/19 and 2019/20 targets from the [2017/18 - 2019/20 Service Plan](#) created in September 2017. Note: some future targets for 2018/19 and 2019/20 have been revised in Destination BC's published [2018/19 - 2020/21 Service Plan](#).

Goal 1: Lead Canada in growth of overnight visitor expenditures: assist industry to increase revenue by attracting more visitors.

Strategies

- Inspire travel to B.C. by amplifying and strengthening B.C.'s world-wide reputation.
- Engage with travellers online to increase brand engagement and advocacy.

Performance Measures		2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
1.1a	Serious intent to visit B.C. from key North American markets ¹	33.8%	28.8%	29.0%	37.8%	NA	NA
1.1b	B.C.'s share of those with serious intent to visit Canada from key overseas markets ²	36.1%	58.6%	58.8%	58.9%	NA	NA
1.1c	Size of Destination BC's global social media community of brand advocates ³	758,126	999,782	1.1 M	1.1 M	1.3 M	1.6 M

Data Source:

¹ '2017 Key Performance Indicator Survey' commissioned by Destination BC and executed by 3rd party independent research firm.

² 'Global Tourism Watch Survey' commissioned by Destination Canada.

³ Numbers reported by Destination BC using a third party tracking tool.

Discussion

The "Serious Intent to Visit B.C. from key North American markets" measures the intentions of likely travellers to take an overnight leisure trip to B.C. in the next two years. The 2017/18 result (37.8 per cent) demonstrates an increase from results in previous years as follows: 2014/15 (35.2 per cent); 2015/16 (33.8 per cent); and 2016/17 (28.8 per cent).

The Global Marketing team focusses on creating compelling content around the destination brand of *Super, Natural British Columbia*. Serious intent to visit (performance measures 1.1a and 1.1b) from North America (north western U.S.) and from overseas markets (China, U.K., Australia, Germany and Japan) was intended to capture the impact of this important work.

The "Size of Destination BC's global social media community of brand advocates" (1.1c) measure addressed the importance of word-of-mouth referrals. Word-of-mouth referrals and recommendations are the most powerful marketing tools in the travel industry and influence 90 per cent of all trips. Accordingly, Destination BC works to ensure real life stories and positive experiences from travellers to B.C. are heard. For this reason, we track the size of Destination BC's social media community globally on Facebook, Instagram, Twitter and WeChat.

For 2018/19 and 2019/20, performance measures "Serious intent to visit B.C. from key North American markets" and "B.C.'s share of those with serious intent to visit Canada from key overseas

markets” were replaced with new performance measures that more closely align to our Corporate Strategy and Global Marketing Strategy as reflected in the [2018/19 - 2020/21 Service Plan](#).

Goal 2: Remarkable Guest Experiences: assist industry to deliver a world-class guest experience and secure the highest Net Promoter Score® in North America for British Columbia.

Strategies

- Improve the guest experience through integrated visitor information services.
- Assist tourism businesses to meet and exceed guest needs and expectations.

Performance Measures	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
2.1a Visitor satisfaction with visitor information services ¹	90.9%	90.4%	NA	NA	Maintain or Improve	NA
2.1b Net Promoter Score of visitors to British Columbia ²	63.3 (Max.100)	58.3	Improve by 0.5 pts.	59.5	NA	NA
2.1c Net Promoter Score of organizations participating in Remarkable Experiences Program ³	NA	34.2 (Max. 100)	Improve by 5.0 pts.	51.2	Maintain or Improve	Maintain or Improve

Data Source:

¹ Destination BC’s Visitor Satisfaction with Visitor Services Information Study (conducted by independent third party research firm). Visitor satisfaction with visitor services is measured every second year.

² 2017 Key Performance Indicator Survey commissioned by Destination BC and executed by 3rd party independent research firm. [Net Promoter Score®](#) measures the likelihood of visitors to recommend B.C. to their friends or family.

³ Destination BC’s Remarkable Experiences Program Overall Evaluation Study.

Discussion

The “Visitor satisfaction with visitor services” performance measure, as it relates to Destination BC’s information sources, including the HelloBC.com website and services provided by the Visitor Centres Network in B.C., is measured every two years. It will next be measured in 2018/19 with a target of maintaining or improving on our 2016/17 actual of 90.4 per cent.

The performance measure target of 58.8 for “Net Promoter Score of visitors to British Columbia” was exceeded in 2017/18 with an actual score of 59.5. This measure was replaced in Destination BC’s [2018/19 - 2020/21 Service Plan](#) with a new performance measure that ranks British Columbia’s Net Promoter Score against that of our key competitors. This more closely aligns with a key goal of our *Corporate Strategy and Global Marketing Strategy*, to “Become the most highly recommended destination in North America” and is reflected in the [2018/19 - 2020/21 Service Plan](#).

The “Net Promoter Score of organizations participating in Remarkable Experiences Program” is intended to measure results for Destination BC’s Remarkable Experiences Program. The target was exceeded in 2017/18. The target was adjusted for 2018/19 and 2019/20 as reflected in the [2018/19 -](#)

[2020/21 Service Plan](#). It was adjusted due to the dramatic increase from the 2016/17 Actual of 34.2 to 51.2 (from the previous Service Plan) as a result of the overwhelming favorable response of participants to program changes. This means that the program exceeded the original three-year target score of 49.2 sooner than expected. Accordingly, the performance targets have been modified to “Maintain or Improve”.

Goal 3: Create a Powerful Marketing Network: collaborate with stakeholders, partners and communities to align and focus collective efforts, amplify British Columbia’s marketing message in a competitive global marketplace and use resources more effectively for destination development.

Strategies

- Strengthen relationships with key industry stakeholders and cross-government partners.
- Work across government with regional and community organizations, and tourism business operators to create and implement a provincial destination development strategy.

Performance Measures	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
3.1a Tourism businesses’ satisfaction with Destination BC programs and services ¹	6.86 (out of 10)	7.27	Improve	7.31	Improve	Improve
3.1b Progress on developing and implementing a provincial destination development strategy ²	Planning process in place. Strategy development in all regions starting in early 2016/17.	8 planning area destination development processes initiated and 4 destination development processes completed. Preliminary identification of provincial destination development priorities.	Phase 2 destination development strategies completed. Provincial destination development priorities updated.	Phase 2 destination development strategies completed. Provincial destination development priorities updated.	Remaining Phase 3 strategies completed. Provincial destination development strategy implemented. Implementation measures TBD ^A	Implementation measures TBD

^A These measures will link with the provincial destination development strategy, which is currently under development

Data Source:

¹ Destination BC’s Annual Stakeholder Survey (conducted by independent third party research firm). Tourism businesses comprise one of the six strata whose satisfaction is tracked through the corporate stakeholder survey. Scores of the other strata are reported elsewhere and used to inform corporate planning and program evaluation.

² Destination BC’s program area.

Discussion

To ensure that Destination BC delivers programs and activities that provide value for tourism sector stakeholders across six strata (Destination Marketing Organizations, Industry Associations and Organizations, Travel Trade, Visitor Centres, Travel Media and Tourism Businesses), an independent third-party survey of industry stakeholders is conducted at the end of each fiscal year. This survey allows Destination BC to evaluate and improve the quality of programs and services delivered, and the effectiveness of communications with stakeholders. In 2017/18, Destination BC increased tourism businesses' satisfaction with Destination BC programs and services as compared to 2016/17.

In 2017/18, as part of a multi-year, multi-partner project to create destination development strategies to enhance tourism experiences, businesses and jobs, all six strategies scheduled in Phase 2, plus one of six strategies in Phase 3 were completed. The remaining five strategies in Phase 3 will be completed in 2018/19.

Goal 4: Business Efficiency: conduct our business efficiently in a changing environment.

Strategies

- Ensure cost effective provision of support services that meet business requirements.

Performance Measure	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
4.1a Percentage of Destination BC funds allocated to support services ¹	8.4%	7.3%	<10%	7.0%	<10%	<10%

Data Source:

¹ Destination BC's Annual Financial Statements (Corporate Services expenditures).

Discussion

Support services costs include accounting operations, facilities, administration, human resources and Chief Executive Officer's office and Board's expenses. In 2017/18, support services were 7.0 per cent of the annual operating expenses, and met the 2017/18 target of less than 10 per cent. Strategically lowering support services costs increases the funds available for tourism marketing and destination development programs.

Goal 5: Our People – Build a collaborative, insights driven, results focused team.

Strategies

- Attract, retain and develop highly skilled and engaged people.

Performance Measure	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
5.1a Employee engagement ¹	4.10 (out of 5)	4.12	4.20	4.04	4.25	Maintain or Improve

Data Source:

¹ Destination BC's Annual Employee Engagement Survey (conducted by independent third party research firm).

Discussion

The long-term success of Destination BC depends on talented and engaged employees dedicated to the success of the organization and its goals to strengthen the tourism industry. The annual employee engagement survey assists the Board of Directors and senior management in identifying opportunities to sustain and enhance a thriving workplace. Employee engagement remained very high at 4.04 (on a one to five scale) in 2017/18, but fell short of the 4.20 target. A series of actions, based on insights gained from analysis of the survey results, will be carried out in 2018/19 to support employee engagement.

Financial Report

Discussion of Results

Highlights

The 2017/18 fiscal year was Destination BC's fifth year of operation. Operating surpluses of \$178,000 in 2016/17 and \$148,000 in 2017/18 are reported. An accumulated operating surplus of \$709,000 is reported as identified in Destination BC's Statement of Operations.

Financial Resource Summary Table

\$ millions	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Actual	2017/18 Variance
Operating Revenue						
Government transfers	50.974	52.054	51.838	50.916	53.250	2.334
Deferred government contributions	0.442	0.572	0.579	0.760	0.566	(0.194)
Other revenue	3.256	1.175	0.735	0.362	0.544	0.182
Total Revenue	54.672	53.801	53.152	52.038	54.360	2.322
Operating Expenses						
Marketing	28.659	33.808	32.076	32.473	31.848	0.625
Destination & Industry Development	18.999	13.079	14.510	12.378	16.126	(3.748)
Research, Strategy & Communications	2.044	1.816	1.965	2.525	1.960	0.565
Corporate Services	4.427	4.469	3.844	3.902	3.712	0.190
Amortization	0.442	0.572	0.579	0.760	0.566	0.194
Total Expenses	54.571	53.744	52.974	52.038	54.212	(2.174)
Net Income from Operations	0.101	0.057	0.178	0	0.148	0.148
Capital Expenditures	0.475	0.069	0	1.309	0.789	0.520
Total Liabilities	12.993	8.933	8.011	5.541	10.337	(4.796)
Accumulated Surplus/ Retained Earnings	0.310	0.383	0.561	0.561	0.709	0.148

Note 1: Government transfers include \$2,334,000 received for the Tourism Events Program (TEP) which was implemented through Destination & Industry Development. The TEP agreement between the Ministry of Tourism, Arts and Culture and Destination BC delegates the administration of program funding to Destination BC for events approved through an application process administered by the Ministry. Ministry funding is released to Destination BC as projects are approved by the Ministry of Tourism, Arts and Culture. Destination BC ensures financial accountability through Shared Cost Arrangements with event proponents.

Variance and Trend Analysis

Additional provincial government transfers increased the funding to \$53.250 million. This included \$2.334 million for the distribution of Tourism Events Program funding, which in 2017/18 supported such high-profile events as the Women's and Men's World Rugby Sevens Series, the National Skating Championships, the Vancouver Marathon and the Juno Music Award events.

The funding for the Tourism Events Program was \$919,000 higher than 2016/17 with offsetting expenses in Destination and Industry Development supporting the Tourism Events Program. The funding for Explore BC was \$100,000 lower than 2016/17.

Capital expenditures were \$520,000 lower than budget as Destination BC, along with its tourism partners, developed a digital strategy and roadmap to be implemented throughout 2017/18 and 2018/19.

Risks and Uncertainties

Destination BC is primarily funded through provincial government appropriations. Destination BC allocates this funding to programs that deliver on its mandate as described in the [2018/19 - 2020/21 Service Plan](#).

Destination BC is subject to financial pressures resulting from the increasing costs of digital marketing world-wide and the impact of the depreciation of the Canadian dollar on the cost of marketing in the U.S. and other international markets. These pressures are managed by finding efficiencies, including: investing in continual improvement of workforce productivity; developing innovative new marketing partnerships; and improving program delivery.

Auditor's Report

Management's Report

Management's Responsibility for the Destination BC Corp. Financial Statements

The Destination BC Corp. financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the Destination BC Corp. financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the Destination BC Corp. financial statements. A summary of the significant accounting policies are described in Note 2 to the Destination BC Corp. financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board reviews internal Destination BC Corp. financial statements on a quarterly basis and external audited Destination BC Corp. financial statements yearly. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the Destination BC Corp. financial statements.

The external auditors, Office of the Auditor General of British Columbia, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the Destination BC Corp. financial statements. The external auditors have full and free access to financial management of Destination BC Corp. and meet when required. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Destination BC Corp. financial statements.

On behalf of Destination BC Corp.



Marsha Walden
Chief Executive Officer



Lesley Christian
Acting Chief Financial Officer

May 10, 2018



OFFICE OF THE
Auditor General
of British Columbia

INDEPENDENT AUDITOR'S REPORT

*To the Board of Governors of Destination BC Corp., and
To the Minister of Tourism, Arts and Culture, Province of British Columbia*

I have audited the accompanying financial statements of *Destination BC Corp.* ("the entity"), which comprise the statement of financial position as at March 31, 2018, and the statements of operations and accumulated surplus, changes in net debt, cash flows, and remeasurement gains and losses for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

In my view, the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

As described in Note 2e to the financial statements, the entity's accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related

DESTINATION BC CORP.
Independent Auditor's Report

expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

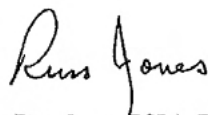
Under Canadian Public Sector Accounting Standards, the entity's method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In our opinion certain contributions of the entity do not meet the definition of a liability, and as such the entity's method of accounting for those contributions represents a departure from Canadian Public Sector Accounting Standards.

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. When the cumulative effects of this departure to date are adjusted through opening accumulated surplus, the entity's records indicate that the effects of this departure on the current year financial statements is an overstatement of the liability for deferred revenue of \$1,092,000, an understatement of accumulated surplus of \$870,000, and a current year understatement of revenue of \$222,000. Accordingly, the current year surplus is understated by \$222,000 and net debt is understated by \$1,092,000.

Qualified Opinion

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of *Destination BC Corp.* as at March 31, 2018, and the results of its operations, changes in its net debt, remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

Victoria, British Columbia
June 7, 2018



Russ Jones, FCPA, FCA
Deputy Auditor General



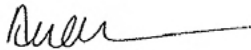
OFFICE OF THE
Auditor General
of British Columbia

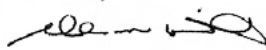
Audited Financial Statements

Destination BC Corp. Statement of Financial Position [\$000s]

	Note	March 31, 2018	March 31, 2017
Financial assets			
Cash and cash equivalents	3	9,385	7,288
Accounts receivable	4	483	269
Due from Ministry of Tourism, Arts and Culture		0	62
		<u>9,868</u>	<u>7,619</u>
Liabilities			
Accounts payable and accrued liabilities	5	7,859	5,121
Due to the Public Service Agency	6	1,244	1,090
Deferred capital contributions	7	1,234	1,800
		<u>10,337</u>	<u>8,011</u>
Net financial debt		<u>(469)</u>	<u>(392)</u>
Non-financial assets			
Tangible capital assets	8	1,075	852
Prepaid expenses		103	101
		<u>1,178</u>	<u>953</u>
Accumulated surplus		<u>709</u>	<u>561</u>
Accumulated surplus is comprised of:			
Accumulated operating surplus		693	545
Accumulated remeasurement gains		16	16
		<u>709</u>	<u>561</u>
Contractual obligations	9		
Risk Management	10		

The accompanying notes are an integral part of these Destination BC Corp. financial statements.

Signature 
Andrea Shaw, Board Chair

Signature 
Laird Miller, Chair, Finance & Audit Committee

Destination BC Corp.
Statement of Operations
 [\$000s]

	<i>Note</i>	Budget (Note 15)	March 31, 2018	March 31, 2017
Revenues				
Government transfers	11	50,916	53,250	51,838
Program revenue	12	362	361	578
Interest income		0	183	157
Capital contribution	7	760	566	579
		<u>52,038</u>	<u>54,360</u>	<u>53,152</u>
Expenses				
	13			
Global Marketing		32,473	31,848	32,076
Destination and Industry Development		12,378	16,126	14,510
Research, Strategy and Communications		2,525	1,960	1,965
Corporate Services		3,902	3,712	3,844
Amortization		760	566	579
		<u>52,038</u>	<u>54,212</u>	<u>52,974</u>
 Annual operating surplus		 0	 148	 178
Accumulated operating surplus, beginning of year		<u>545</u>	<u>545</u>	<u>367</u>
Accumulated operating surplus, end of year		<u>545</u>	<u>693</u>	<u>545</u>

The accompanying notes are an integral part of these Destination BC Corp. financial statements.

Destination BC Corp.
Statement of Remeasurement Gains and Losses
 [\$000s]

	March 31, 2018	March 31, 2017
Opening balance	16	16
Unrealized gains on foreign bank accounts	0	16
Amount of foreign exchange reclassified to the Statement of Operations	(0)	(16)
Accumulated remeasurement gains, end of year	<u>16</u>	<u>16</u>

The accompanying notes are an integral part of these Destination BC Corp. financial statements.

Destination BC Corp.
Statement of Change in Net Financial Debt
(\$000s)

	Budget	March 31, 2018	March 31, 2017
Annual operating surplus	0	148	178
Acquisition of tangible capital assets	(1,309)	(789)	0
Amortization of tangible capital assets	760	566	579
	(549)	(223)	579
Acquisition of prepaid expenses	0	(103)	(101)
Use of prepaid expenses	0	101	234
	0	(2)	133
Effect of remeasurement gains (losses) for the year	0	0	0
Decrease (Increase) in net financial debt	(549)	(77)	890
Net financial debt at beginning of year	(392)	(392)	(1,282)
Net financial debt at end of year	(941)	(469)	(392)

The accompanying notes are an integral part of these Destination BC Corp. financial statements.

Destination BC Corp.
Statement of Cash Flows
 [\$000s]

	March 31, 2018	March 31, 2017
Operating transactions		
Surplus for the year	148	178
Cash and non-cash items included in surplus:		
Amortization of tangible capital assets	566	579
Deferred capital contributions -- government	(566)	(579)
Accounts receivable	(213)	238
Accounts payable and accrued liabilities	2,737	(74)
Prepaid expenses	(2)	133
Due to/from Ministry of Tourism, Arts and Culture	62	288
Due to Public Service Agency	154	(269)
Cash provided (used in) by operations	<u>2,886</u>	<u>494</u>
Capital transactions		
Acquisition of tangible capital assets	<u>(789)</u>	<u>0</u>
Increase (decrease) in cash and cash equivalents	<u>2,097</u>	<u>494</u>
Cash and cash equivalents at beginning of year	<u>7,288</u>	<u>6,794</u>
Cash and cash equivalents at end of year	<u><u>9,385</u></u>	<u><u>7,288</u></u>

The accompanying notes are an integral part of these Destination BC Corp. financial statements.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

1. Nature of Operations

Destination BC Corp. (the Corporation) is a provincial Crown corporation initially created under the *BC Business Corporations Act* on November 2, 2012, and subsequently confirmed under the *Destination BC Corp. Act*, which received Royal Assent in March 2013.

The Corporation reports to the Legislative Assembly through the Ministry of Tourism, Arts and Culture. The accumulated operating surplus includes 1 issued share of Destination BC Corp., value \$1, which is held by the Province of British Columbia.

The purposes of the Corporation are to:

- a) market British Columbia domestically, nationally and internationally as a tourist destination;
- b) promote the development and growth of the tourism industry in British Columbia to increase revenue and employment in, and the economic benefits generated by, the industry;
- c) provide advice and recommendations to the minister on tourism-related matters; and
- d) enhance public awareness of tourism and its economic value to British Columbia.

The Corporation commenced operations on April 1, 2013.

The Corporation is exempt from federal and provincial income taxes but is subject to the federal goods and services tax and provincial sales tax.

2. Summary of Significant Accounting Policies

a. Basis of accounting

These Destination BC Corp. financial statements are prepared by management in accordance with Section 23.1 of the *Budget Transparency and Accountability Act (BTAA)* of the Province of British Columbia which requires that financial statements be prepared in accordance with Canadian public sector accounting standards.

b. Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets.

The cost, less residual value, of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	5 years
Websites, hardware and software	5 years

Assets under development are not amortized until the asset is available for productive use.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

2. Summary of Significant Accounting Policies (continued)

Tangible capital assets are written down when conditions indicate that they no longer contribute to Destination BC Corp.'s ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the Destination BC Corp. statement of operations.

Intangible assets, such as copyrights, trademarks, etc. are not recognized in these financial statements.

c. Employee future benefits

- i. The employees of Destination BC Corp. belong to the Public Service Pension Plan, which is a multi-employer joint trustee plan. This plan is a defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding.

The joint trustee board of the plan determines the required plan contributions annually.

Destination BC Corp.'s contribution to the plan is recorded as an expense for the year.

- ii. The costs of insured benefits reflected in these financial statements are the employer's portion of the insurance premiums owed for coverage of employees during the period.
- iii. The cost of non-vesting sick leave benefits are determined using management's best estimate of salary escalation, accumulated sick days at retirement, long-term inflation rates and discount rates.

d. Prepaid expenses

Prepaid expenses include items which are charged to expenses over the periods expected to benefit from them.

e. Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

2. Summary of Significant Accounting Policies (continued)

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability, including capital contributions which are recognized as revenue to match the amortization expense in accordance with Section 23.1 of the BTAA. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

f. Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Transfers include entitlements, grants and transfers under shared cost agreements. Grants and transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

g. Foreign currency translation

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions.

Monetary assets and liabilities included in the fair value measurement category denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses. In the period of settlement, realized foreign exchange gains and losses are recognized in the statement of operations, and the cumulative amount of remeasurement gains and losses is reversed in the statement of remeasurement gains and losses.

h. Cash and cash equivalents

Cash and cash equivalents are entirely funds in bank accounts and therefore subject to an insignificant risk of change in value, other than potential exchange gains or losses on the USD bank accounts as described in Note 10.

i. Financial instruments

Financial assets and financial liabilities are measured at cost or amortized cost.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

2. Summary of Significant Accounting Policies (continued)

j. Measurement uncertainty

The preparation of Destination BC Corp. financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the Destination BC Corp. financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of capital assets, rates for amortization, provision for doubtful accounts.

Estimates are based on the best information available at the time of preparation of the Destination BC Corp. financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these Destination BC Corp. financial statements. Actual results could differ from these estimates.

3. Cash and Cash Equivalents

Destination BC Corp. had unrestricted cash consisting of the following:

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Royal Bank of Canada - CAD	9,314	7,217
Royal Bank of Canada - USD	71	71
Total	9,385	7,288

4. Accounts Receivable

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Accounts receivable	488	269
Less provision for doubtful accounts	(5)	(0)
Net Accounts Receivable	483	269

5. Accounts Payable and Accrued Liabilities

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Accounts payables and accrued liabilities	7,358	4,683
Accrued vacation pay	501	438
Total	7,859	5,121

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

6. Employee Future Benefits

Destination BC Corp. and its employees are subject to the *Public Service Act* and benefits are managed through the Public Service Agency. Destination BC makes contributions to the PSA who administers payment of benefits to employees to whom the act applies.

Other employee benefits available to employees of Destination BC Corp. are:

a. Retirement benefits

The employees of Destination BC Corp. belong to the Public Service Pension Plan (the "Plan"), which is a multi-employer joint trustee plan. The Public Service Pension Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. Basic pension benefits are based on a formula. The Plan has about 59,470 active plan members, 46,282 retired plan members and 16,868 inactive members.

The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of \$1,896 million for basic pension benefits. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

No pension liability is included in the Destination BC Corp. financial statements.

Destination BC Corp.'s contribution of \$680 thousand (2016/17 - \$684 thousand) to the Plan was expensed during the year.

b. Other employee future benefits

Workplace safety and insurance board obligations

Destination BC Corp. is an employer under the Workers Compensation Act part 3 ("Act") and, as such, assumes responsibility for the payment of all claims to its injured workers under the Act. Destination BC Corp. does not fund these obligations in advance of disbursement.

Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018

7. Deferred Capital Contribution

The deferred contribution consists of a capital contribution from the Province of British Columbia for the purpose of acquiring capital assets. The amount recorded as revenue matches the amortization expense for the year.

8. Tangible Capital Assets

(in \$ thousands)

	Furniture and equipment	Websites, hardware and software	2018 Total
Opening Balance	69	2,826	2,895
Additions	0	789	789
Disposals	0	0	0
Closing balance	69	3,615	3,684
Opening balance	20	2,023	2,043
Amortization	14	552	566
Disposals	0	0	0
Closing balance	34	2,575	2,609
Net book value	35	1,040	1,075

(in \$ thousands)

	Furniture and equipment	Websites, hardware and software	2017 Total
Opening Balance	69	2,826	2,895
Additions	0	0	0
Disposals	0	0	0
Closing balance	69	2,826	2,895
Opening balance	6	1,458	1,464
Amortization	14	565	579
Disposals	0	0	0
Closing balance	20	2,023	2,043
Net book value	49	803	852

Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018

9. Contractual Obligations

Destination BC Corp. has entered into a number of contractual arrangements for the delivery of services in the future, the development of assets, and property leases. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

	(in \$ thousands)					
	2019	2020	2021	2022	2023	Thereafter
Property leases	1,180	0	0	0	0	0
Other contractual arrangements	11,299	4,453	190	50	0	0
Total contractual obligations	12,479	4,453	190	50	0	0

10. Risk Management

Destination BC Corp. is exposed to certain risks from the entity's financial instruments. Qualitative and quantitative analysis of the significant risks from Destination BC's financial instruments is provided below by type of risk.

i) Foreign exchange risk

The carrying amount of Destination BC Corp.'s foreign currency denominated financial assets at March 31, 2018 is \$71 thousand (2016/17 - \$71 thousand).

The sensitivity of Destination BC Corp.'s operating surplus (deficit) and remeasurement gains (losses) due to change in foreign exchange rate between the Canadian dollar and US dollar can be summarized as follows:

A 5% change in USD exchange rate will have an impact on the remeasurement gains or losses of CDN\$3,500.

ii) Interest rate risk

The sensitivity of Destination BC Corp.'s operating surplus (deficit) and accumulated remeasurement gains (losses) due to changes in the interest rate is minimal as it carries no debt.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

11. Government Transfers

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Revenue:		
Province of British Columbia	53,250	51,838
Expenses:		
Shared cost agreements	16,801	17,111
Tourism Events Program	2,334	1,415
	19,135	18,526

Revenue includes \$2.334M (2016/17 \$1.415M) received for the Tourism Events Program (TEP) which was implemented through Destination & Industry Development. The TEP agreement between the Ministry of Tourism, Arts and Culture and Destination BC delegates the administration of program funding to Destination BC for events approved through an application process administered by the Ministry. Ministry funding is released to Destination BC as projects are approved. Destination BC ensures financial accountability through Shared Cost Agreements with event proponents.

In 2016/17, funding also included \$100,000 for ExploreBC marketing campaign.

Shared cost agreements include transfers to Municipalities, local governments and Service providers.

12. Program Revenue

Destination BC Corp. earned the following program revenues during the year:

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Merchandise sales, royalties and other	238	382
Remarkable Experiences Program	123	39
WorldHost	0	153
Reservations, commission and listings	0	4
Total program revenue	361	578

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

13. Expenses

The following is a summary of expenses by category:

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Government transfers - note 11	19,135	18,526
Advertising	9,399	8,370
Professional services	7,656	7,501
Salaries and wages	7,346	7,335
Information systems	2,721	3,401
Office and business	2,582	2,528
Rental expenditures	1,990	1,775
Employee benefits	1,751	1,769
Travel	628	579
Amortization	566	579
Materials and supplies	224	140
Other	114	127
Board expenses	61	71
Support services	39	273
Total expenses	54,212	52,974

As of March 31, 2018, Destination BC Corp.'s actual expenses did not exceed its legislated expenses limit.

**Destination BC Corp.
Notes to the Financial Statements
for the year ended March 31, 2018**

14. Related Party Transactions

Destination BC Corp. is related through common ownership to all Province of British Columbia ministries, agencies and Crown corporations. Transactions with these entities considered to be in the normal course of operations, are recorded at the exchange amounts, predominantly under prevailing trade terms.

Destination BC Corp. had the following transactions with the government and other government controlled organizations:

	(in \$ thousands)	
	March 31, 2018	March 31, 2017
Grants from the Province	53,250	51,838
Amounts paid or due to the Ministry of Finance:		
Payroll	9,034	9,099
Building Occupancy Costs	1,909	1,726
Information Technology Services	767	645
Visitor Experience Support	97	104
Postage, supplies, printing	49	72
Legal Services	37	198
Audit Fees	35	35
BC Stats	27	28
Insurance Premiums	21	22
Corporate Communications	12	12
World Host Online Workshop	3	26
International Travel Trade	0	10
Other (including bank charges)	4	5

Grants from the Province include \$2.334M (2016/17 \$1.415M) distribution to successful applicants in Government's Tourism Events Program. The distribution of the Tourism Events Program funds is included as expenses under Destination and Industry Development in the Statement of Operations. In 2016/17, Grants also included \$100,000 for ExploreBC marketing campaign.

15. Budgeted Figures

Budgeted figures from the 17/18 Service Plan have been provided for comparison purposes.

16. Comparative Figures

Certain comparative figures, have been restated to conform to current year's presentation.

Appendix A – Additional Information

Corporate Governance

Destination BC is governed by a Board of Directors that is responsible to the Minister of Tourism, Arts and Culture for the implementation of Government direction. The Board's direction is implemented by management, which carries out the day-to-day operations of the Destination BC under the supervision of the Chief Executive Officer. For more information on Corporate Governance, please see our web pages on [Leadership](#).

Organizational Overview

For an overview, please see Destination BC's [Organizational Overview](#).

Contact Information

For more information on Destination BC contact:

12th Floor, 510 Burrard Street

Vancouver, B.C.

V6C 3A8

Phone: (604) 660-2861

Fax: (604) 660-3383

Email: ContactTourism@DestinationBC.ca

Or visit our website at www.DestinationBC.ca