



## COUNCIL REPORT

Report Date: March 12, 2024  
Contact: Jason Olinek  
Contact No.: 604.873.7492  
RTS No.: 16228  
VanRIMS No.: 08-2000-20  
Meeting Date: July 23, 2024  
[Submit comments to Council](#)

TO: Vancouver City Council  
FROM: General Manager of Planning, Urban Design and Sustainability  
SUBJECT: Vancouver Heritage Foundation Board – Annual Report 2023

### Recommendations

- A. THAT Council approve the 2023 Annual Report of Vancouver Heritage Foundation attached as Appendix A.
- B. THAT Council approve payment of a grant from the 2024 Operating Budget to Vancouver Heritage Foundation in the amount of \$146,458, which is equivalent to \$143,586 plus an inflation increment of two percent (2%) per year, to be used as operating funds for the second year of the three-year operating agreement (2023-2025).

Pursuant to Section 206(1) of the *Vancouver Charter*, Recommendation B requires an affirmative vote of at least 2/3 of all Council members.

### Purpose and Executive Summary

This report seeks Council approval of the *Vancouver Heritage Foundation (“VHF”) Annual Report 2023* (“VHF’s Report”), as required pursuant to the current operating agreement (2023-2025) with the City (the “Current Agreement”). This report also seeks approval of operating funds for 2024 as outlined in this report and in accordance with the terms of the *Current Agreement*.

### Council Authority/Previous Decisions

Council approved the creation of the City of Vancouver Heritage Conservation Foundation, now Vancouver Heritage Foundation (VHF), in June 1992, with the Mayor and Council as its Directors. On January 1, 1998, the Mayor and Council relinquished day-to-day governance to an independent Board of Directors appointed by City Council, who remain as Honorary Members.

On September 13, 2001, Council approved a three-year contract (2002-2004) with VHF at an annual cost of \$100,000, subject to an annual report from VHF. Since then, Council has approved annual reports from VHF and successive three-year operating agreements.

On April 27, 2022, Council approved the *Current Agreement* (2023-2025) for VHF, at an annual cost of \$143,586 (for 2023) plus inflation increment of two (2%) percent for each subsequent year.

### **City Manager's Comments**

The City Manager concurs with the foregoing recommendations.

### **Context and Background**

The *Current Agreement* for VHF states that the release of operating funds is subject to Council's approval of the *VHF's Report*, which is to consist of:

- a review of VHF's accomplishments during the prior year;
- an outline of VHF's challenges and opportunities in connection with heritage conservation in the City;
- a review of VHF's operations and a financial report (including audited financial statements) for the preceding year;
- an outline of VHF's budget for the current year and strategic projects that VHF intends to use to address the challenges and build on the opportunities; and
- a progress report on the generation of an operating endowment fund.

### **2023 Annual Report**

In 2023, VHF continued to implement a diverse program of activities to support heritage conservation in Vancouver. The subsequent sections are from *VHF's Report*:

#### Education & Awareness

Five courses through *Heritage Conservation Education Program* (formerly 'Old School'):

- Historic Colour Analysis using the True Colours Palette at Roedde House (presented by Elana Zysblat and John Atkin)
- Vancouver Heritage Program in Action: An Introduction to Heritage Conservation in Vancouver (presented by City of Vancouver – Elijah Sabadlan)
- Vancouver Heritage Program in Action: Heritage Grants and Other Management Tools (presented by City of Vancouver – Elijah Sabadlan)
- Heritage 101 Online (presented by Donald Luxton and Judy Oberlander)
- Writing a Statement of Significance at Heritage Hall (presented by Elana Zysblat)

#### *Heritage In Schools Program:*

- provided 21 grants to support guest speakers for classroom sessions, visits to museums and heritage sites, and walking tours led by local historians, with over 600 student participants.
- five professional development sessions in partnership with Vancouver, Filipino, and Chinese Communities to share their stories, with more than 145 participants.

### Special events:

- book talk by award-winning architect Robert Lemon.
- virtual artist talk with Jeffery Chong (“Home Edition” exhibited at CBC Plaza’s “The Wall” is extended until 2024)
- inaugural *Bricks & Brews Heritage Talk and Tasting*, hosted at Main Street Brewing by beer historian Noëlle Phillips, and shared stories from Brewery Creek.
- Heritage Week in-person events:
  - sixth annual Places That Matter Community Celebration at the Heritage Hall
  - official proclamation of Heritage Week from Mayor Ken Sim and Council
  - Upper Mount Pleasant stroll with John Atkin, to explore its little-known agricultural and industrial heritage.

### Grant Programs

The *Heritage Conservation Grants Program* is supported with funding from the City of Vancouver under the Council-approved Capital Plan 2023-2026. As part of the 2023 cycle, VHF offered 35 new conservation grants that have been allocated, and 27 of those grants have been released with the completion of the approved conservation projects. Notable projects include the carpentry repairs at Sun Yat Sen Gardens, painted signage restoration at Koret Lofts, and stained-glass repair at Shaughnessy Anglican Church.

The *Heritage Energy Retrofit Grant Program*, also supported with funding from the City of Vancouver, incentivizes reductions in greenhouse gas (GHG) emissions and water conservation measures for pre-1940 heritage homes. 12 projects that were completed in 2023 will receive their approved grants. These retrofits will prevent roughly 1,223 tonnes of GHG emissions over an average 21-year lifespan, the equivalent emissions of burning 510,319 litres of gasoline.

Other grant programs supported by other sources of funding include the *Yosef Wosk Publication Grant Program* (supporting publications on aspects of Vancouver’s heritage places, their conservation, and related topics) and the newly launched *Robert Lemon Heritage Studies Prize* (assisting students and young heritage professionals to cover costs associated with their education and research).

### Heritage Conservation in Vancouver: Challenges & Opportunities

VHF acknowledges the opportunity to expand our recognition and understanding of what is considered a heritage place in Vancouver to ensure that all residents see themselves reflected in the landscape and in the historical narratives presented by recognition and commemorative programs and events. In addition to VHF’s *Places That Matter Community History Website* and *Heritage Site Finder*, VHF identifies the importance of the upcoming *Vancouver Heritage Register Upgrade* and its role in recognizing diverse places and their heritage values.

VHF stressed that Heritage conservation in Vancouver is continuously challenged by increasing land prices and high rates of inflation, which negatively affect the retention of heritage buildings and sites and securing their long-term future through adaptive re-use. While recognizing that funding through conservation and energy retrofit grants are providing support and encouragement for smaller, individualized conservation projects throughout the city, VHF emphasizes the opportunity to improve facilitation of retention projects and good conservation practices through land-use policies and processes.

**Funding**

In 2023 VHF hosted a fundraising gala at the historic Cecil Green Park House. VHF's main source of fundraising revenue comes from this annual campaign, launched every year in the fall.

VHF relies on annual fundraising efforts to sustain educational programs, special projects, online resources, and granting activities throughout the year. Individual donations and fundraising events are key to VHF's continued success.

**Financial Implications**

The *Financial Statements 2023* (Appendix B) show that VHF continues to be a financially healthy organization, with expenses that are in line with its revenue from diverse sources. The *VHF Operating Budget 2024* (Appendix C) outlines the total revenues and expenses that reflect the 2024 Work Plan (Appendix D). The operations and financial reports have been approved by the VHF Board of Directors on April 8, 2024.

This report requests Council approve a grant to VHF in the amount of \$146,458, which will be its operating funds for the second year of the three-year operating agreement for 2023-2025. The source of funds for this grant is the 2024 Operating Budget.

**Legal Implications**

On April 27, 2022, Council approved the *Current Agreement (2023-2025)*.

\* \* \* \* \*

APPENDIX A

# ANNUAL REPORT TO COUNCIL 2023



VANCOUVER  
HERITAGE  
FOUNDATION

# ABOUT VHF

## OUR MISSION

VHF advances the appreciation and conservation of our city's diverse heritage places and their stories. We raise awareness of the vital contribution that heritage makes to a vibrant, inclusive, and sustainable community.

VHF does this by hosting informative events and creating resources about Vancouver's history and heritage places and providing financial and practical support for the successful conservation of historic buildings and sites.

VHF recognizes the diverse history and cultural heritage of Vancouver and that the city is located on the traditional, ancestral and unceded territories of the x<sup>w</sup>məθk<sup>w</sup>əyəm (Musqueam), S<sub>k</sub>wx̣ wú7mesh (Squamish), and səliłwətał (Tsleil-Waututh) peoples.

To find out more about Vancouver Heritage Foundation, visit:  
[www.vancouverheritagefoundation.org](http://www.vancouverheritagefoundation.org)

## 2023 YEAR IN SUMMARY



**59+**  
GRANTS  
AWARDED



**550+**  
HOUSE TOUR  
PARTICIPANTS



**1000+**  
EVENT  
ATTENDEES



**745+**  
STUDENTS &  
EDUCATORS  
REACHED



**410+**  
WALKING TOUR  
PARTICIPANTS



**145+**  
VOLUNTEERS



# THE VALUE OF HERITAGE

Heritage places have a vital role to play in the future of a vibrant, culturally rich, inclusive and sustainable city. Encouraging appreciation, retention and restoration offers many public benefits. Heritage conservation is a complementary goal with other City goals of sustainability, economic growth, reconciliation, and cultural vibrancy.

VHF programs encourage Vancouverites to understand and value the history and heritage places of the city, and to keep, reuse, restore and rehabilitate older buildings, structures and sites. This has far-reaching benefits.

Heritage buildings and sites provide markers in telling the stories of Vancouver's rich history. They anchor a sense of place for communities, they can be a focal point for social cohesion and cultural expression, and a catalyst for neighbourhood revitalization. Heritage buildings contribute to the economy through skilled jobs in renovating and caring for older structures, providing attractive work environments, as well as enhancing Vancouver's appeal as a tourist destination.

Retention and reuse of heritage buildings is also important for environmental sustainability, diverting waste from the landfill, sequestering carbon in existing structures, and reducing the need for new energy-intensive materials. Older buildings throughout the city also provide many of the more affordable housing options, small business premises, and valuable community spaces.



# HERITAGE CONSERVATION IN VANCOUVER: Challenges & Opportunities

Heritage buildings and sites are intrinsically connected to the history and cultural heritage of the city. They offer important opportunities to learn about Vancouver's diverse communities and their experiences and perspectives. Cultural shifts in recent years have brought greater interest in places that highlight and celebrate the contributions of different communities and VHF has expanded its program offerings in step with the interests of the Vancouver community.

There is an ever-growing need to expand recognition and understanding of what is considered a heritage place in Vancouver to ensure that all residents see themselves reflected in the landscape and in the historical narratives presented by recognition and commemorative programs and events. Further investment in research and ways to share information from the community can help build a deeper understanding. Successful examples include Vancouver Heritage Foundation's Places That Matter Community History Website and the Heritage Site Finder. The planned update to the City of Vancouver's Heritage Register presents an important opportunity to recognize and safeguard diverse places and their heritage value and to ensure that everyone feels included and recognized.

As land prices continue to rise and high rates of inflation continue to affect the pricing of trades and goods, heritage places will face significant ongoing challenges, with individual buildings as well as streetscapes and the distinctive character of different neighbourhoods at continuous risk of loss. Retaining heritage buildings and sites and securing their long-term future through adaptive re-use remains challenging and relies on both public and private sector support and investment to succeed. Building awareness of the importance and future potential of heritage places is critical to maintaining a vibrant community and addressing pressing climate change impacts.

Funding for conservation and energy retrofit grants is providing support and encouragement for smaller, individualized conservation projects throughout the city. However, improved facilitation of retention projects and good conservation practices through the policy and process framework, including the Vancouver Building By-Law and all proposed housing and land-use policies like the Vancouver Plan and the Broadway Plan, is still greatly needed.



# EDUCATION & AWARENESS

VHF was excited to launch a re-imagined **HERITAGE DISCOVERY DAY AND HOUSE TOUR** in 2023, returning to an in-person event for the first time since 2019.

On Sunday, June 4th, we welcomed over 500 visitors to one of Vancouver's oldest neighbourhoods, Strathcona. Eight properties were featured during the Heritage Discovery Day & House Tour, representing a wide range of housing styles – from an institutional Arts & Craft chapel turned artist studio and residence to a Victorian-era cottage and a garlic factory that was converted into loft-style condos. A number of additional sites of interest in the neighbourhood were featured through 3 self-guided discovery routes with themes of cultural

Over 120 dedicated volunteers were on hand to guide visitors through each home and showcase the unique features, answer questions, take photos and help visitors navigate the neighbourhood of Strathcona. In addition to our presenting sponsor, Equitable Real Estate Investment Corp Ltd., we would also like to thank our house sponsors – Buntain Insurance, Disher Construction Ltd., and Solus Trust Company Ltd. – as well as our friend sponsors – Penfolds Roofing & Solar, Quinton Construction, and Stonehouse Team.



Top Row L to R: Fountain Chapel, Volunteers in front of the Chan House, Inside the Lovegrove House House  
 Bottom Row L to R: Attendees at the VHF Info Table, MacPherson House, Volunteers at Montreal Bakery  
 (Photos: M. Knowles and K. Safari)

# EDUCATION & AWARENESS

VHF re-imagined our long-standing Evening Lectures program in 2023 as a series **HERITAGE HOUR** talks. In 2023, VHF offered five talks at Hycroft Manor throughout the year on a variety of topics, from 120 years of South Asian history in Vancouver to discovering an erased queer history that was foundational to the making of Canada.

The spring season began with a talk by Bill Pechet on contemporary cemetery design within historical settings, followed by Dr. Satwinder Kaur Bains' reflection on strength and resilience of the South Asian community in her talk on '(Re)making home away from home.' Henry Tsang concluded the spring season with an illustrated talk on his new book, 'White Riot: The 1907 Anti-Asian Riots in Vancouver.'



Masquerade costumes from Ivan Sayers' collection on display at Hycroft (S. Carlson)

The fall season kicked off with a talk by storyteller Glenn Tkach on 'The Queer Frontier', exploring the untold story of a unique queer subculture that thrived in Western Canada in its earliest days. Costume historian Ivan Sayers treated attendees to an entertaining evening of conversation, highlighting the masquerade costumes from his collection from the 1890's to the 1990's.



Glenn Tkach's presentation on the Queer Frontier at Hycroft (S. Carlson)



Graphic from 'White Riot: The 1907 Anti-Asian Riots in Vancouver' (H. Tsang)



# EDUCATION & AWARENESS

Re-launched as a virtual program in 2021, the **HERITAGE LUNCH & LEARN** series has continued to be a popular platform for discussing issues and topics that are relevant to the future of Vancouver's neighbourhoods and historic buildings, as well as highlighting major heritage conservation projects in Vancouver. VHF offered six Lunch & Learn sessions in 2023.

The spring talks focused on the Babes in the Wood cold case with Yosef Wosk Publication Grant recipient Katarina Thorsen; celebrating 90 years of the City of Vancouver Archives with their staff; and revitalizing the Broadhurst & Whittaker Block with architect Marianne Amodio.



Yaletown Square (Acton Ostry Architects)

The fall virtual lunch and learn season began with an in-depth look at the Rehabilitation of the MacPherson & Teetzel Company building with architect Derek Fleming, followed by an exploration of one of the largest redevelopment projects in Canada's history - The Post - with heritage consultant Chelsea Dunk, architect Aaron Petruic and VP of Development Graeme Scott.



Broadhurst and Whittaker Block (Francis Lai Photography)

The final Heritage Lunch and Learn of the year tapped into Vancouver's Beer History with an illustrated talk on the development of the SFU Beer History Archives with archivists Melanie Hardbottle and Richard Dancy, as well as the founder of Granville Island Brewing, Mitch Taylor.

# EDUCATION & AWARENESS

VHF's **WALKING TOURS** have long been a favourite for many and the 2023 season was our busiest yet! Long-time tour guide John Atkin explored the neighbourhoods along the Broadway corridor, and Rob Howatson focused on South Vancouver.

The 22 walking tours we hosted this year explored the following locations and covered the following topics:

- Fraser Street: South Van's Original Heartline (Rob Howatson)
- Fraserview: The Real Story of the War Vets' Pleasantville (Rob Howatson)
- Milk, Suitcases and Vegetables: A Stroll in Upper Mount Pleasant (John Atkin)
- The River District: From Carbolineum to Condominium (Rob Howatson)
- Walk the Plan: Glen Dr & 10th Ave (John Atkin)
- Walk the Plan: Manitoba St at 13th Ave (John Atkin)
- Walk the Plan: Hemlock St at 13th Ave (John Atkin)
- Walk the Plan: Maple St at 14th Ave (John Atkin)
- Walk the Plan: Yew St at 6th Ave (John Atkin)
- Walk the Plan: Hemlock St at 6th Ave (John Atkin)
- Walk the Plan: Columbia St at 4th Ave (John Atkin)
- Walk the Plan: Scotia St at 6th Ave (John Atkin)



L to R: Local historian and walking tour guide John Atkin in Upper Mount Pleasant (M. Shana); Exploring a historic apartment building in the Hemlock & 13th Ave area (C. McDonald); Touring Fraser Street with Rob Howatson (S. Carlson)

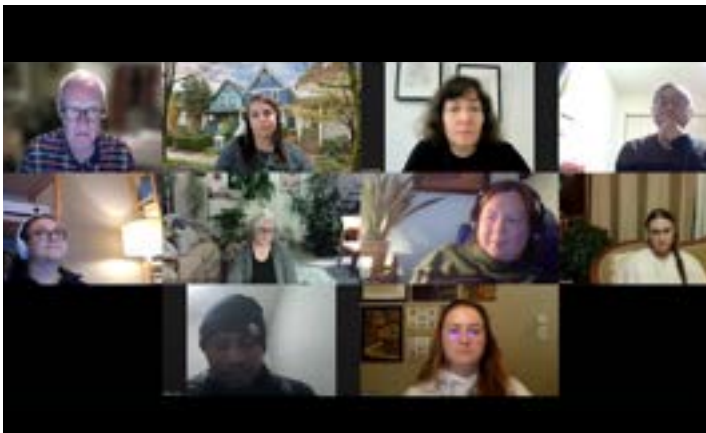


# EDUCATION & AWARENESS

In 2023, VHF offered five courses as part of the **HERITAGE CONSERVATION EDUCATION PROGRAM** (formerly 'Old School'). The program provides individual workshops as well as a certificate program for professionals, homeowners, and heritage building stewards.

Courses offered in 2023 included:

- Historic Colour Analysis using the True Colours Palette at Roedde House (Elana Zysblat and John Atkin)
- Vancouver Heritage Program in Action: An Introduction to Heritage Conservation in Vancouver (City of Vancouver Heritage)
- Vancouver Heritage Program in Action: Heritage Grants and Other Management Tools (City of Vancouver Heritage)
- Heritage 101 Online (Donald Luxton and Judy Oberlander)
- Writing a Statement of Significance at Heritage Hall (Elana Zysblat)



Top L to R: Elana and John leading a workshop at Roedde House (S. Carlson), An Introduction to Heritage Conservation in Vancouver Virtual Presentation (VHF)  
Bottom L to R: Discussion during Heritage 101 Online (VHF); Elana demonstrating paint scraping at the Historic Colour Analysis workshop (S. Carlson)

# EDUCATION & AWARENESS

VHF hosted a number of **SPECIAL EVENTS** in 2023 that offered unique programming and behind-the-scenes tours, beginning with a book talk by award-winning architect Robert Lemon that explored the some of the notable buildings and projects in Vancouver that shaped him personally and professionally.

VHF continued to support "**The WALL**" at CBC plaza, a public art platform that explores the theme of Vancouver's built environment in partnership with CBC Radio-Canada, JJ Bean Coffee Roasters and the City of Vancouver Public Art.

"Home Edition," the 2022 installation by Jeffery Chong was extended until 2024 and selected as part of the 2023 Capture Photography Festival. VHF hosted a virtual artist talk that delved into the process of creating his artwork for the wall and share how his personal family research and profession in archives have shaped his artistic practice.

VHF also hosted our inaugural Bricks & Brews Heritage Talk and Tasting over the summer. Hosted at Main Street Brewing, beer historian Noëlle Phillips shared stories from Brewery Creek, while attendees enjoyed a pint or flight and got a behind-the-scenes look at the production process at the brewery.



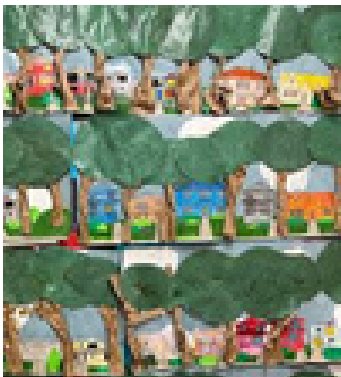
Top to Bottom L to R: Address Book Virtual Lecture (VHF), Behind the Scenes of 'Home Edition' (J. Chong), Bricks & Brews at Main St Brewing (S. Carlson)



# EDUCATION & AWARENESS



VHF's **HERITAGE IN SCHOOLS** Program continued to grow in 2023, focusing on expanding its reach by providing professional development opportunities for teachers and funding support for place-based learning opportunities.



This year, VHF provided 21 field trip grants that allowed over 600 students to take part in a field trip and learn about local heritage. The grants supported guest speakers for classroom sessions, visits to museums and heritage sites, and walking tours with local historians.



We also supported teachers through five professional development sessions with more than 145 participants attended these sessions. This allowed us to partner with member of the local Vietnamese, Filipino and Chinese communities to share their stories.



Funding for the first phase of **PTM STUDY GUIDE**, which will launch in fall 2024, was secured through a grant from the Vancouver Historical Society, as well as GMR Foundation.



Top to Bottom, L to R:

- 1) Lunch stop at Shameless Buns during Filipino history Pro-D (K.Safari);
- 2) House Styles Class Project (Britannia Elementary); Author H.P Fraser reading from at Ahn and Chi during Vietnamese history Pro-D (K. Safari);
- 3) Wing Sang Building tour for educators at Chinese Canadian Museum (S. Carlson);
- 4) Visit to the Chin Wing Chun Society Building during Chinese Connections Pro-D (K. Safari); First Nations presentation at the hiwus Feasthouse during a VHF supported field trip to Grouse Mountain (Maple Grove Elementary);
- 5) At Tupper Secondary Community Garden for the Kuwentuhan (Storytelling) on Fraser Street Filipino Connections Pro-D in April (K. Safari)

# EDUCATION & AWARENESS

In 2023, VHF celebrated **HERITAGE WEEK** in person for the first time since 2020. Programming included a family-friendly evening of storytelling at Heritage Hall during our sixth annual Places That Matter Community Celebration, which featured community organizations and Yosef Wosk Publication Grant recipients and special guest speakers on Vancouver's places that matter. Our Heritage Week events also included the official proclamation of Heritage Week from Vancouver's Mayor and Council and a stroll in Upper Mount Pleasant with John Atkin exploring its little known agricultural and industrial heritage.



L to R: Community members visiting the CCHS Table Display; Nikkei Elder, Internment Survivor and PTM Storyteller for Hastings Park, Mary Kitigawa; One of VHF Yosef Wosk Publication Grantees - The Vancouver Fruit Tree Project; Roedde House Table Display (Photos: K Safari)

## RESOURCES

Our **PLACES THAT MATTER** plaque program launched as part of Vancouver 125 and celebrates places that matter to Vancouverites, raising awareness of the city's diverse cultural history. In 2023, funding was secured to create a new place-based curriculum resource, the PTM Study Guide, which will launch in 2024. The Heritage Research Assistant also undertook a project to add additional content to PTM.

Learn about the history of these people, communities, and organizations by visiting [www.placesthatmatter.ca](http://www.placesthatmatter.ca)



# GRANT PROGRAMS



L to R Top: Roofing Grant recipient, Stained Glass, True Colours Painting (Photos: Edith Yiting Pan, Peter Kidd, Brooks Young)  
L to R Bottom: Window Restoration, Conservation Plan Grant Recipient, Carpentry Restoration (Photos: Kim Spencer-Nairn, VHF, Lorraine Lowe)

The **HERITAGE CONSERVATION GRANTS PROGRAM** was launched in September 2019 with \$300,000 in annual funding from the City of Vancouver. In 2023, the City of Vancouver renewed their support for the next 4 years of the program. 2023 therefore saw the beginning of this new phase of the agreement and the beginning of the fifth year of the program.

In total, VHF offered 35 new conservation grants and 27 projects completed from these and previous intakes. The grants supported carpentry repairs at Sun Yat Sen Gardens, painted signage resoration at Koret Lofts, stained glass repair at Shaughnessy Anglican Church, and many other conservation projects across the City.

The **HERITAGE ENERGY RETROFIT GRANT PROGRAM** is supported with funding from the City of Vancouver. It offers grants and support to pre-1940 or Heritage Register homes to incentivize reductions in greenhouse gas (GHG) emissions and water conservation measures. It has been at capacity since 2022.

In 2023, 12 energy retrofit grants were completed in heritage and character homes, with a total annual reduction in GHG emissions of 58.25 tonnes. These retrofits will prevent roughly 1,223 tonnes of GHG emissions over an average 21-year lifespan, the equivalent emissions of burning 134,812 gallons of gasoline.<sup>1</sup>

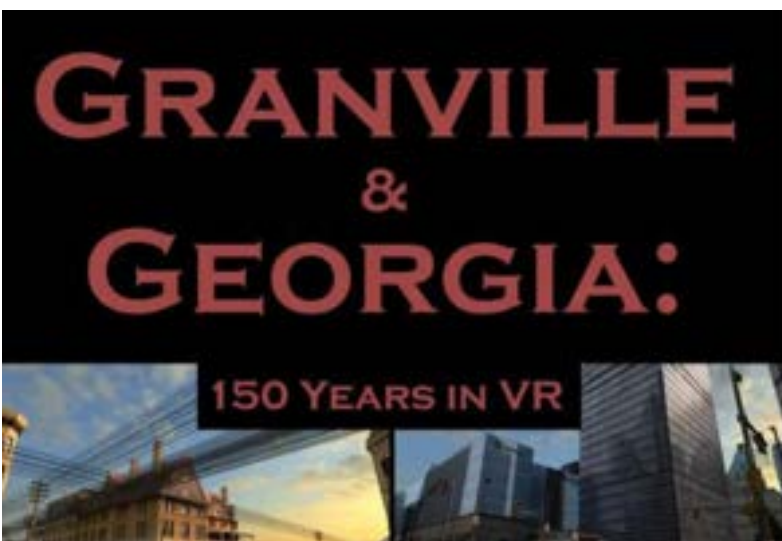
# GRANT PROGRAMS

The **YOSEF WOSK PUBLICATION GRANT** program completed its fifth year with support for four new, original publications in a variety of media on aspects of Vancouver's heritage places, their conservation, and related topics.

In 2023, grants were awarded to four projects for a total of \$10,000. Supported projects will complete in 2024 and include Centre A's 25th Anniversary Podcast, Theatre Replacement Society's "Vancouver Theatrics – 30 Years of Restless Innovation", A Kitsilano Literary and Architectural Walking Tour by Hadani Ditmars, and "Our Homes Can't Wait: A People's History of the Struggle for 58 West Hastings, 2007-2019" book by The Mainlander Writing Society.

We were also excited to see the completed projects from previous grant recipients, including:

- Brian Walters' "Granville and Georgia 150 years in VR" experience
- The BC Jewish Queer and Trans Oral History Project



Weaving Stories



Interviewee Statistics



The Klezbians



Queering Jewish Space 1

# GRANT PROGRAMS

The **ROBERT LEMON HERITAGE STUDIES PRIZE** was launched in 2023 with the generous support and guidance of a founding pillar of VHF and accomplished heritage architect, Robert Lemon (pictured right).

The goal of the Robert Lemon Heritage Studies Prize is to encourage interest in conservation and facilitate heritage conservation research in Canada and abroad. It is designed to assist the next generation of heritage conservation professionals to cover costs associated with their education and research.

The 2023 recipient of the \$4000 prize is Guy Taylor, a student from Vancouver entering his third year of studies at the Willowbank School of Restoration Arts, pursuing a certificate in Heritage Conservation.



# COMMUNICATIONS

In 2023, VHF's communications efforts focused on creating informative and trendy content, fostering relationships with like-minded organizations and individuals, and beginning the process of refreshing and creating VHF documents to reflect a more modern aesthetic. We successfully launched our first collaborative giveaway (with The Arts Club) on social media, which resulted in 635 entries - the most engagement VHF has seen on a post to-date.

We have continued to maintain a high open and engagement rate on our online newsletter, which remains an excellent tool to boost interest in events and programming.



# VOLUNTEERS

This year, VHF finally saw our dedicated event volunteers return after a three year hiatus due to COVID-19. VHF had been supported through remote and casual volunteer work during this time but many were eagerly checking in to see when meaningful in-person opportunities would return.

We saw a great number of long-time volunteers return when our popular in-person community events, PTM Community Celebration & Heritage Discovery Day (HDD) resumed this year, plus an enthusiastic group of 60 new volunteers. VHF also partnered with the UBC English Language Institute to support HDD with two teams of student volunteers. These events would not have been made possible without the 645 hours of volunteer work and the experience of established volunteers to assist filling in the gaps of our event knowledge.



Left to Right: Volunteers greeting visitors at the PTM Community Celebration at Heritage Hall; Heritage Discovery Day Volunteer with their sketch of at the Baldasso House (Photos: K. Safari, M. Knowles)



# FUNDING

VHF events throughout the year generate revenue to help cover costs of programs and projects. However, essential funding comes from donations and fundraising each year. Interest income from investments, sponsorships, grants, and donations for specific projects also contribute vital support to enable VHF's programs.

## FUNDRAISING

VHF relies on annual fundraising efforts to sustain educational programs, special projects, online resources, and granting activities throughout the year. Individual donations and fundraising events are key to VHF's continued success.

In 2023 VHF hosted a fundraising gala at the historic Cecil Green Park House. Thank you to everyone who attended the event to support VHF's work.

VHF's main source of fundraising revenue comes from its annual campaign, launched every year in the fall. With the support of our committed friends, we can continue to raise awareness of our city's valuable heritage places, foster a commitment to conservation, and provide direct support for preservation and restoration so that our heritage places can be appreciated by generations to come. Donations support our informative educational programming, our Heritage in Schools program, and our special programs like Places That Matter and the Heritage Site Finder.



VHF Staff and Volunteers at Cecil Green House for the Fall Gala; Attendee viewing silent auction items (Photos: K. Safari)

# FUNDS FOR LONG-TERM PURPOSES

## ENDOWMENT FUNDS

VHF has two endowment funds that have been established to sustain the organization in the long term and support programs each year through interest income. They are managed by the Vancouver Foundation and Odlum Brown Limited. VHF is grateful to the Founding Pillars and Endowment Donors who have contributed generously to these funds, starting in 2003.

Value at December 31, 2023

VHF Fund at Odlum Brown Limited	\$1,066,586
VHF Fund at Vancouver Foundation	\$457,989.73

## VHF FUNDS FOR LONG-TERM INITIATIVES

VHF has two funds that have been established to support long-term initiatives. The 'Save The Buildings Fund' was launched in 2008 to be used to purchase and protect heritage sites. The 'Yosef Wosk Publication Fund' was established with a generous donation from Dr. Yosef Wosk and provides annual funding for the Yosef Wosk Publication Grant program.

Value at December 31, 2023

Save the Buildings Fund	\$215,153
Yosef Wosk Publication Fund	\$65,062

VHF welcomes donations to all of these funds to help sustain the work of the organization to ensure a positive future for heritage places in Vancouver.

Please contact VHF's Executive Director if you would like to discuss how your gift can make a difference or how you can leave a legacy gift in your will.

# STATEMENT OF OPERATIONS

## Vancouver Heritage Foundation

### STATEMENT OF OPERATIONS

Year ended December 31

	2023	2022
	\$	\$
<b>REVENUE</b>		
Funding for grants <i>[note 8]</i>	500,294	582,091
Investment income (loss) <i>[note 6]</i>	178,680	(36,259)
City of Vancouver - operating grant	143,586	140,771
Tours, events and other programs	89,952	79,988
Donations and fundraising <i>[note 12]</i>	68,472	111,491
Special projects <i>[note 8]</i>	34,860	147,214
	<b>1,015,844</b>	<b>1,025,296</b>
<b>EXPENSES</b>		
Staff and contractors <i>[note 13]</i>	342,402	348,381
Granting programs - HERG	195,655	227,349
- conservation	187,363	265,622
- publications	—	12,513
Tours, events and other programs	47,774	48,358
Office supplies, services and other	26,997	35,211
Professional fees	15,688	13,625
Rent	14,790	19,151
Special projects	11,929	95,841
Fundraising	8,780	16,432
Marketing and communication	7,698	5,472
Bank charges and interest	4,152	3,745
Insurance	3,460	3,504
GST expense	852	3,866
Board of directors	321	416
	<b>867,861</b>	<b>1,099,486</b>
<b>Excess of revenue (expenses) for the year</b>	<b>147,983</b>	<b>(74,190)</b>

# STATEMENT OF FINANCIAL POSITION

## STATEMENT OF FINANCIAL POSITION

As at December 31

	2023 \$	2022 \$
<b>ASSETS</b>		
<b>Current</b>		
Cash (overdraft)	(4,254)	191,548
Term deposits <i>[note 3]</i>	1,166,562	1,102,693
Accounts receivable <i>[note 4]</i>	45,118	20,181
Prepaid expenses	2,911	2,643
	<b>1,210,337</b>	<b>1,317,065</b>
Restricted cash <i>[note 5]</i>	1,000	1,000
Long-term investments <i>[note 6]</i>	1,346,801	1,231,661
	<b>2,558,138</b>	<b>2,549,726</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Current liabilities</b>		
Accounts payable and accruals <i>[note 7]</i>	66,151	34,803
Deferred revenue <i>[note 8]</i>	816,952	983,371
Heather Pavilion Restoration <i>[note 5]</i>	1,000	1,000
<b>Total current liabilities</b>	<b>884,103</b>	<b>1,019,174</b>
Deferred contributions <i>[note 9]</i>	—	4,500
<b>Total liabilities</b>	<b>884,103</b>	<b>1,023,674</b>
<b>Fund Balances</b>		
Internally restricted funds <i>[note 6]</i>	1,346,801	1,231,661
Unrestricted	327,234	294,391
	<b>1,674,035</b>	<b>1,526,052</b>
	<b>2,558,138</b>	<b>2,549,726</b>





Baldasso House during the 2023 Heritage Discovery Day & House Tour in Strathcona (Photo: M. Knowles)

Address: 303 - 3102 Main Street, Vancouver BC, V5T 3G7

Email: [mail@vancouverheritagefoundation.org](mailto:mail@vancouverheritagefoundation.org)

Phone: 604-264-9642

Website: [www.vancouverheritagefoundation.org](http://www.vancouverheritagefoundation.org)

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VANCOUVER  
HERITAGE  
FOUNDATION

# APPENDIX B

[www.twmca.com](http://www.twmca.com)

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## FINANCIAL STATEMENTS

# VANCOUVER HERITAGE FOUNDATION

**December 31, 2023**

Limited Liability Partnership



**Tompkins Wozny**  
Chartered Professional Accountants



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# INDEPENDENT AUDITOR'S REPORT

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To the Members of  
**Vancouver Heritage Foundation**

## ***Qualified Opinion***

We have audited the financial statements of Vancouver Heritage Foundation (VHF), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the 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 the report, the accompanying financial statements present fairly, in all material respects, the financial position of VHF as at December 31, 2023, 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 common with many not-for-profit organizations, VHF derives revenue from donations and fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of VHF. Therefore, we were not able to determine whether any adjustments might be necessary to donations and fundraising revenue, excess of revenues (expenses), and cash flows from operations for the years ended December 31, 2023 and 2022, current assets as at December 31, 2023 and 2022, and net assets as at January 1 and December 31 for both the 2023 and 2022 years.

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 VHF 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 audit 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 VHF'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 VHF or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing VHF'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 VHF's internal control.

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# INDEPENDENT AUDITOR'S REPORT

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- 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 VHF'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 VHF 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.

### **Report on Other Legal and Regulatory Requirements**

As required by the British Columbia Societies Act, we report that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

*Tompkins Wozny LLP*

Vancouver, Canada  
April 8, 2024

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at December 31

	2023	2022
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash (overdraft)	(4,254)	191,548
Term deposits [note 3]	1,166,562	1,102,693
Accounts receivable [note 4]	45,118	20,181
Prepaid expenses	2,911	2,643
	<b>1,210,337</b>	<b>1,317,065</b>
Restricted cash [note 5]	1,000	1,000
Long-term investments [note 6]	1,346,801	1,231,661
	<b>2,558,138</b>	<b>2,549,726</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Current liabilities</b>		
Accounts payable and accruals [note 7]	66,151	34,803
Deferred revenue [note 8]	816,952	983,371
Heather Pavilion Restoration [note 5]	1,000	1,000
<b>Total current liabilities</b>	<b>884,103</b>	<b>1,019,174</b>
Deferred contributions [note 9]	—	4,500
<b>Total liabilities</b>	<b>884,103</b>	<b>1,023,674</b>
<b>Fund Balances</b>		
Internally restricted funds [note 6]	1,346,801	1,231,661
Unrestricted	327,234	294,391
	<b>1,674,035</b>	<b>1,526,052</b>
	<b>2,558,138</b>	<b>2,549,726</b>

Line of credit [note 10]

Economic dependence [note 15]

See accompanying notes to the financial statements

On behalf of the Board:

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

STATEMENT OF CHANGES IN FUND BALANCES

Year ended December 31

	Internally Restricted			Unrestricted	Total
	Long-term Purposes	Save the Building Fund	Publication Fund		
	\$	\$	\$	\$	\$
<b>2023</b>	<i>[note 6]</i>	<i>[note 6]</i>	<i>[note 6]</i>		
<b>Balance, beginning of year</b>	976,077	197,721	57,863	294,391	1,526,052
Excess of revenue for the year	—	—	—	147,983	147,983
Interfund transfers - investment income <i>[note 11]</i>	90,509	17,432	7,199	(115,140)	—
<b>Balance, end of year</b>	<b>1,066,586</b>	<b>215,153</b>	<b>65,062</b>	<b>327,234</b>	<b>1,674,035</b>
<b>2022</b>					
<b>Balance, beginning of year</b>	1,031,374	214,951	73,809	280,108	1,600,242
Excess of expenses for the year	—	—	(12,513)	(61,677)	(74,190)
Interfund transfers - investment income <i>[note 11]</i>	(55,297)	(17,230)	(3,433)	75,960	—
<b>Balance, end of year</b>	<b>976,077</b>	<b>197,721</b>	<b>57,863</b>	<b>294,391</b>	<b>1,526,052</b>

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended December 31

	2023	2022
	\$	\$
<b>REVENUE</b>		
Funding for grants <i>[note 8]</i>	500,294	582,091
Investment income (loss) <i>[note 6]</i>	178,680	(36,259)
City of Vancouver - operating grant	143,586	140,771
Tours, events and other programs	89,952	79,988
Donations and fundraising <i>[note 12]</i>	68,472	111,491
Special projects <i>[note 8]</i>	34,860	147,214
	<b>1,015,844</b>	<b>1,025,296</b>
<b>EXPENSES</b>		
Staff and contractors <i>[note 13]</i>	342,402	348,381
Granting programs - HERG	195,655	227,349
- conservation	187,363	265,622
- publications	—	12,513
Tours, events and other programs	47,774	48,358
Office supplies, services and other	26,997	35,211
Professional fees	15,688	13,625
Rent	14,790	19,151
Special projects	11,929	95,841
Fundraising	8,780	16,432
Marketing and communication	7,698	5,472
Bank charges and interest	4,152	3,745
Insurance	3,460	3,504
GST expense	852	3,866
Board of directors	321	416
	<b>867,861</b>	<b>1,099,486</b>
<b>Excess of revenue (expenses) for the year</b>	<b>147,983</b>	<b>(74,190)</b>

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended December 31

	2023	2022
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Excess of revenue (expenses) for the year	147,983	(74,190)
Changes in non-cash working capital items:		
Accounts receivable	(24,937)	(10,241)
Prepaid expenses	(268)	4,466
Accounts payable and accruals	31,348	(24,901)
Deferred revenue	(166,419)	147,479
Deferred contributions recognized in income	(4,500)	(17,500)
<b>Cash provided by (used in) operating activities</b>	<b>(16,793)</b>	<b>25,113</b>
<b>INVESTING ACTIVITIES</b>		
Long-term investments - reinvested investment (income) loss	(115,140)	75,960
- transferred to cash	—	12,513
<b>Cash provided by (used in) investing activities</b>	<b>(115,140)</b>	<b>88,473</b>
<b>Increase (decrease) in cash and term deposits during the year</b>	<b>(131,933)</b>	<b>113,586</b>
Cash and term deposits, beginning of year	1,295,241	1,181,655
<b>Cash and term deposits, end of year</b>	<b>1,163,308</b>	<b>1,295,241</b>
<b>Cash and term deposits consists of:</b>		
Cash (overdraft)	(4,254)	191,548
Term deposits	1,166,562	1,102,693
Restricted cash	1,000	1,000
	<b>1,163,308</b>	<b>1,295,241</b>

See accompanying notes to the financial statements



## NOTES TO FINANCIAL STATEMENTS

---

December 31, 2023

### 1. NATURE OF THE ORGANIZATION

Vancouver Heritage Foundation ("VHF") is a not-for-profit organization incorporated in 1992 and is registered under the B.C. Societies Act. Its principal activity is operating programs to promote the preservation, maintenance, and restoration of Vancouver city buildings, structures and lands with historical or architectural significance in recognition of their public benefit. VHF is a registered charity and is exempt from income taxes.

### 2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 financial statements and the amounts of revenues and expenses reported during the year. Significant areas requiring the use of management estimates relate to the determination of the deferred portion of contributions and grants. Actual results could differ from these estimates.

#### Fund Accounting

VHF has the following internally restricted funds:

The Save the Buildings Fund is a self-sustaining fund managed by VHF that purchases heritage buildings within the City of Vancouver that are under threat of either demolition or renovation that would remove their character defining elements.

The Long-term Purposes Fund is for the purpose of providing operating funds to VHF.

The Publication Fund supports new and original publications on Vancouver's history and heritage places, and their conservation.

#### Revenue Recognition

VHF follows the deferral method of accounting for contributions.

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

## NOTES TO FINANCIAL STATEMENTS

---

December 31, 2023

### 2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Contributions externally restricted for ten years are recognized as deferred contributions when received, net of a ten percent Administration Cost Recovery that is included as revenue in the unrestricted fund. After ten years, the contributions are no longer restricted and are recognized as revenue in the unrestricted fund.

Revenue from donations and fundraising is recorded when received.

Revenue from house tours and special events are recorded when the event takes place.

Interest and dividend income is recognized when received or receivable.

#### **Contributed Services**

VHF benefits from services contributed in the form of volunteer time. Due to the difficulty in determining the fair value of such services, the value of contributed services are not recognized in these financial statements.

#### **Long-term Investments**

Long-term investments are recorded at market value, with changes in market value being recognized in net income.

#### **Measurement of Financial Instruments**

VHF initially measures its financial assets and financial liabilities at fair value.

VHF subsequently measures all its financial assets and financial liabilities at amortized cost, except for its long-term investments, which are measured at market value.

Financial assets measured at amortized cost include cash, term deposits, accounts receivable, restricted cash.

Financial liabilities measured at amortized cost include accounts payable and accruals.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Cash

Cash is defined as cash on hand, cash on deposit, and net of cheques issued and outstanding at the year-end.

VHF's statement of cash flows is prepared on a net cash basis and cash flows from operating activities are reported using the indirect method.

Capital Assets

Capital assets are recorded at cost less accumulated amortization. Capital assets contributed to VHF are recorded at the estimated fair value at the date the contribution was made.

3. TERM DEPOSITS

VHF's term deposits bear interest rates of 4.0% to 5.2% and have maturity dates ranging from January 13, 2024 to October 17, 2024.

4. ACCOUNTS RECEIVABLE

	2023	2022
	\$	\$
Accrued interest	35,909	15,037
Operations	7,308	—
Government - GST	1,901	5,144
	<b>45,118</b>	<b>20,181</b>

5. RESTRICTED CASH

VHF has restricted \$1,000 of cash held on behalf of the Heather Heritage Society for the restoration of the Heather Pavilion at the Vancouver General Hospital building at 855 West 12th Avenue in Vancouver.

NOTES TO FINANCIAL STATEMENTS

December 31, 2023

6. LONG-TERM INVESTMENTS

	2023		2022	
	Cost \$	Market Value \$	Cost \$	Market Value \$
Publication Fund	52,819	65,062	52,054	57,863
Save the Buildings Fund	192,101	215,153	167,389	197,721
Long-Term Purposes	773,780	1,066,586	757,333	976,077
	<b>1,018,700</b>	<b>1,346,801</b>	<b>976,776</b>	<b>1,231,661</b>

The long-term investments restricted for the Save the Buildings Fund are managed by VHF to purchase, as a last resort, heritage buildings that are under threat of demolition in order to protect their heritage designation and to upgrade heritage buildings with energy efficient retrofits. The long-term investments restricted for the Publication Fund are managed by VHF to support new original publications on aspects of Vancouver's heritage places, their conservation and related topics. The balance of the long-term investments is restricted for the deferred contributions and the internally restricted fund.

During the year, the total investment income generated was:

	2023 \$	2022 \$
Interest	13,392	12,243
Dividends	16,045	15,678
Realized gains	25,140	15,215
Unrealized gains (loss)	73,215	(106,242)
Investment fees	(12,052)	(11,906)
	<b>115,740</b>	<b>(75,012)</b>
Term deposit and bank interest	40,524	16,783
Vancouver Foundation investment income [note 16]	22,416	21,970
	<b>178,680</b>	<b>(36,259)</b>

7. ACCOUNTS PAYABLE AND ACCRUALS

	2023 \$	2022 \$
Operations	57,625	24,748
Government remittances - Payroll taxes	7,619	6,407
- WorkSafeBC	746	756
Wages and vacation payable	161	2,892
	<b>66,151</b>	<b>34,803</b>



NOTES TO FINANCIAL STATEMENTS

December 31, 2023

8. DEFERRED REVENUE

	Deferred Beginning of Year \$	Received & Receivable \$	GST \$	Revenue Earned \$	Deferred End of Year \$
<b>FUNDING FOR GRANTS</b>					
City of Vancouver - HCGP	379,425	300,000	163	253,327	425,935
City of Vancouver - HERG	547,412	—	2,533	246,967	297,912
	<b>926,837</b>	<b>300,000</b>	<b>2,696</b>	<b>500,294</b>	<b>723,847</b>
<b>SPECIAL PROJECTS</b>					
Schools Program	14,900	15,000	—	19,526	10,374
The Wall Project	—	20,011	—	5,385	14,626
Places That Matter	1,725	1,643	—	3,368	—
Employee grants	—	3,240	—	3,240	—
Thanks Vegan Foundation	10,107	—	—	2,957	7,150
Other	—	384	—	384	—
	<b>26,732</b>	<b>40,278</b>	<b>—</b>	<b>34,860</b>	<b>32,150</b>
<b>OTHER</b>					
United Way BC	—	48,776	—	12,260	36,516
True Colours	24,335	—	—	4,867	19,468
Other	3,007	595	—	1,091	2,511
CoV - First Nations Programming	2,460	—	—	—	2,460
	<b>29,802</b>	<b>49,371</b>	<b>—</b>	<b>18,218</b>	<b>60,955</b>
<b>TOTAL</b>	<b>983,371</b>	<b>389,649</b>	<b>2,696</b>	<b>553,372</b>	<b>816,952</b>

9. DEFERRED LONG-TERM CONTRIBUTIONS

	2023 \$	2022 \$
<b>Balance, beginning</b>	<b>4,500</b>	22,000
Recognized as revenue during the year	(4,500)	(17,500)
	<b>—</b>	<b>4,500</b>

## NOTES TO FINANCIAL STATEMENTS

---

December 31, 2023

### 10. LINE OF CREDIT

VHF has a line of credit available bearing interest at prime plus 2% and is secured by a general security agreement over VHF's properties. The total financing available under the facility is \$30,000. As at December 31, 2023 no amount has been drawn on this facility.

### 11. INTERFUND TRANSFERS

VHF transfers investment income on long-term investments to the respective fund which holds the long-term investments. Other transfers were also made in the current year to balance the fund for previous unrealized income and transfers to the general account.

### 12. RELATED PARTY TRANSACTIONS

For the year ended December 31, 2023, VHF received donations from board members in the amount of \$6,466 [2022 - \$12,084] which is included in donations and fundraising revenue.

### 13. DISCLOSURE OF REMUNERATION

Pursuant to the British Columbia Societies Act, the Society is required to disclose remuneration paid to employees and contractors who are paid \$75,000 or more during the fiscal year. Staff and contractors expense includes \$Nil [2022 - \$101,634] paid to an employee above this threshold [2022 - one] during the year. No contractor exceeded this threshold and no remuneration was paid to any members of the board.

### 14. FINANCIAL INSTRUMENTS

VHF is exposed to various risks through its financial instruments. The following analysis presents VHF's exposures to significant risk as at December 31, 2023:

#### **Credit and Market Risk**

Credit risk is the risk that VHF will incur a loss due to the failure by its debtors to meet their contractual obligations. VHF is exposed to credit risk with respect to its cash, term deposits, restricted cash, long-term investments and accounts receivable. VHF limits its exposure to credit risk by placing its cash in bank accounts with a credit union.

VHF is exposed to market risk on its long-term investments.

## NOTES TO FINANCIAL STATEMENTS

---

December 31, 2023

### 14. FINANCIAL INSTRUMENTS (CONT'D)

#### Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

VHF manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

#### Interest Rate Risk

VHF has variable interest rate term deposit investments which are subject to periodic review. Changes in the bank's prime lending rate or other rates can cause fluctuations in interest payments and cash flows.

There has been no change in VHF's risk exposure in the above noted risks since the previous year.

### 15. ECONOMIC DEPENDENCE

Excluding funding for grant programs, project grants and unrealized gains or losses from investments VHF received 43% [2022 - 36%] of its revenue from the City of Vancouver. VHF remains dependent upon this funding.

### 16. VANCOUVER FOUNDATION INVESTMENTS

Funds held at the Vancouver Foundation, from which VHF is the sole recipient of the income, have a market value at December 31, 2023 of approximately \$482,045 [2022 - \$457,631]. VHF recognized \$22,416 [2022 - \$21,970] of interest in the year. As the VHF has the right to receive only the interest income on these funds and has no access to the contributed capital, VHF's financial statements do not reflect the amount as an asset.



February 20, 2024

**PRIVATE & CONFIDENTIAL**

Vancouver Heritage Foundation  
#303 – 3102 Main Street  
Vancouver, BC  
V5T 3G7

Attention: Finance Committee (or equivalent)

Dear Committee Members:

**Re: Audit Findings Letter**

We have completed the audit of the financial statements of Vancouver Heritage Foundation for the year ending December 31, 2023. This letter has been prepared to assist you with your review of those financial statements.

Management is responsible for establishing and maintaining an adequate internal control structure and procedures for financial reporting. This includes the design and maintenance of accounting records, recording transactions, selecting and applying accounting policies, safeguarding of assets, and preventing and detecting fraud and error.

**Our Responsibility as Auditors**

As stated in the engagement letter, our responsibility as auditors of your Foundation is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the organization in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion) even though the audit is properly planned and performed.

It is important to understand that we review only internal control systems that could result in a material error on the financial statements if those systems were to fail. We review them with specific audit objectives, focusing only on certain assertions that apply to the financial statements. This means that an unqualified opinion on the financial statements does not necessarily mean that Vancouver Heritage Foundation's internal control systems are all operating as intended.

In our financial statement audit process, we have a unique opportunity to view certain financial systems and procedures and provide feedback. We consider this feedback to be an opportunity to assist you to improve the effectiveness of the Foundation's accounting and reporting systems. If recommendations are





made, it does not mean we consider the current internal controls and systems to be poor, nor are they a reflection on any person in the Foundation.

### **Difficulties Encountered During the Audit**

We encountered no significant difficulties during our audit that should be brought to the attention of the audit committee.

### **Comments on Accounting Practices**

#### *Accounting Policies*

The significant accounting policies used by Vancouver Heritage Foundation are outlined in Note 2 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

#### *Significant Accounting Estimates*

The following significant estimates/judgments are contained in the financial statements:

- Deferred portion of grants and accrued liabilities

Based on audit work performed, we are satisfied with the estimates made by management.

#### *Significant Financial Statement Disclosures*

Disclosure required by the BC Societies Act provided in note #13.

Economic dependence on the City of Vancouver disclosed in note #15.

An off-balance sheet investment held at the Vancouver Foundation is disclosed in note #16.

Otherwise, we did not identify any financial statement disclosures that we believe should be specifically drawn to your attention, including any that are particularly significant or sensitive or that require significant judgments.

### **Uncorrected Misstatements**

We accumulated uncorrected misstatements (if any) that we identified during our audit and communicated them to management. We then requested that management correct these misstatements. All uncorrected misstatements for the current period have been corrected.

### **Evaluation of Internal Controls**

A deficiency in internal control exists when a control is designed, implemented, or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely



basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

During the course of our audit, we encountered the following specific internal control matters that we wish to bring to your attention:

#	Internal Control	Implication for the Financial Statements	Recommendation
1	<i>Journal entries are being reviewed, however there is no documented proof of this review.</i>	<i>Potential account errors (including fraud) may not be detected.</i>	<i>We recommend the monthly journal entry spreadsheets be reviewed and approval be documented.</i>
<b>Management response:</b>			

**Written Representations**

In a separate communication we have requested and received a number of written representations from management with respect to their responsibility for the preparation of the financial statements in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

We would like to thank the board, management, and staff for the assistance they provided to us during the audit.

We hope the information in this audit findings letter will be useful. We would be pleased to discuss the contents of this letter with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Vancouver Heritage Foundation to assist them in carrying out and discharging their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Yours truly,

**TOMPKINS WOZNY LLP**

**Acknowledgment of Finance Committee (or equivalent):**

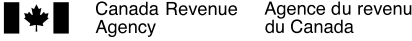
We have read and reviewed the above disclosures and understand and agree with the comments therein:

\_\_\_\_\_ Name

\_\_\_\_\_ Date

\_\_\_\_\_ Name

\_\_\_\_\_ Date



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## Registered Charity Information Return

### Section A: Identification

To help you fill out this form, refer to Guide T4033, Completing the Registered Charity Information Return. It can be found at [canada.ca/cra-forms](https://canada.ca/cra-forms).

**Note:** Even if a charity is inactive, an information return must be filed to maintain its registered status.

**Complete the following:**

1. Charity name:

Vancouver Heritage Foundation

2. Return for fiscal period ending:

Year Month Day

2023-12-31

3. BN/registration number:

891765968RR0001

4. Web address (if applicable):

vancouverheritagefoundation.org

**A1** Was the charity in a subordinate position to a head body? **1510**  Yes  No

If yes, give the name and BN/registration number of the organization.

Name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
------	---

**A2** Has the charity wound-up, dissolved, or terminated operations? **1570**  Yes  No

**A3** Is the charity designated as a public foundation or private foundation? **1600**  Yes  No

If yes, you **must** complete Schedule 1, Foundations. To confirm the charity's designation, go to [canada.ca/charities-list](https://canada.ca/charities-list) and refer to the charity's detail page.

### Section B: Directors/trustees and like officials

**B1** All charities must complete Form T1235, Directors/Trustees and Like Officials Worksheet. Only the **public** information section of the worksheet is available to the public.

**For charities subject to the Ontario Corporations Act.**

As of May 15, 2021, the Canada Revenue Agency no longer collects this information on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit [ontario.ca/businessregistry](https://ontario.ca/businessregistry).

**Note:** If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to [canada.ca/charities-giving](https://canada.ca/charities-giving), select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

BN/registration number 891765968RR0001 Fiscal period end 2023-12-31

**Section C: Programs and general information**

**C1** Was the charity active during the fiscal period? ..... **1800**  Yes  No

If no, explain why in the "Ongoing programs" space below at C2.

**C2** Describe all **ongoing** and **new** charitable programs during this fiscal period that furthered the charity's purpose(s) (as defined in its governing documents). "Programs" includes:

- (1) charitable activities that the charity carries out on its own through employees, volunteers, or intermediaries, and
- (2) qualifying disbursements that the charity makes through gifts to qualified donees or grants to non-qualified donees (grantees).

Charities making qualifying disbursements should describe the types of organizations they support. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours.

**Do not** include the names of employees or volunteers.

**Do not** describe fundraising activities in this space.

**Do not attach additional sheets of paper or annual reports.**

Ongoing programs	<p>The Vancouver Heritage Foundation is an organization operating programs promoting the preservation, maintenance and restoration of Vancouver city buildings, structures, and lands with historical or architectural significance, in recognition of their public benefit.</p>
New programs	          



BN/registration number 891765968RR0001 Fiscal period end 2023-12-31

**Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the Income Tax Act.**

**C3** Did the charity make gifts or transfer funds to qualified donees or other organizations, excluding grants to non-qualified donees? **2000**  Yes  No  
**Important:** If **yes**, you **must** complete Form T1236, Qualified donees worksheet/Amounts provided to other organizations.

**C4** Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (excluding qualifying disbursements) for any activity/program/project outside Canada? **2100**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 2, Activities outside Canada.

**C5** Public policy dialogue and development activities  
This question has been removed.

**C6** If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, select all fundraising methods that it used during the fiscal period:

- |  |   |   |
|--|---|---|
| <b>2500</b> <input type="checkbox"/> Advertisements/print/radio/TV commercials | <b>2570</b> <input type="checkbox"/> Sales  | <b>2620</b> <input type="checkbox"/> Telephone/TV solicitations |
| <b>2510</b> <input checked="" type="checkbox"/> Auctions                       | <b>2575</b> <input checked="" type="checkbox"/> Internet                                  | <b>2630</b> <input type="checkbox"/> Tournament/sporting events |
| <b>2530</b> <input type="checkbox"/> Collection plate/boxes                    | <b>2580</b> <input checked="" type="checkbox"/> Mail campaigns                            | <b>2640</b> <input type="checkbox"/> Cause-related marketing    |
| <b>2540</b> <input type="checkbox"/> Door-to-door solicitation                 | <b>2590</b> <input type="checkbox"/> Planned-giving programs                              | <b>2650</b> <input type="checkbox"/> Other                      |
| <b>2550</b> <input type="checkbox"/> Draws/lotteries                           | <b>2600</b> <input checked="" type="checkbox"/> Targeted corporate donations/sponsorships | <b>2660</b> Specify: _____                                      |
| <b>2560</b> <input type="checkbox"/> Fundraising dinners/galas/concerts        | <b>2610</b> <input type="checkbox"/> Targeted contacts                                    |   |

**C7** Did the charity pay external fundraisers? **2700**  Yes  No  
**If yes**, you **must** complete the following lines, and complete Schedule 4, Confidential data, Table 1.

- (a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ \_\_\_\_\_
- (b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ \_\_\_\_\_
- (c) Select the method of payment to the fundraiser:
- |  |   |  |
|--|---|--|
| <b>2730</b> <input type="checkbox"/> Commissions | <b>2750</b> <input type="checkbox"/> Finder's fee         | <b>2770</b> <input type="checkbox"/> Honoraria |
| <b>2740</b> <input type="checkbox"/> Bonuses     | <b>2760</b> <input type="checkbox"/> Set fee for services | <b>2780</b> <input type="checkbox"/> Other     |
- 2790** Specify: \_\_\_\_\_

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800**  Yes  No

**C8** Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200**  Yes  No

**C9** Did the charity incur any expenses for compensation of employees during the fiscal period? **3400**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 3, Compensation.

**C10** Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following: **3900**  Yes  No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

**Important:** If **yes**, you **must** complete Schedule 4, Confidential data, Table 2, for each donation of \$10,000 or more.

**C11** Did the charity receive any non-cash gifts for which it issued tax receipts? **4000**  Yes  No  
**Important:** If **yes**, you **must** complete Schedule 5, Non-cash gifts.

**C12** Did the charity acquire a non-qualifying security? **5800**  Yes  No

**C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810**  Yes  No

**C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820**  Yes  No

**C15** Did the charity have direct partnership holdings at any time during the fiscal period? **5830**  Yes  No

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**Registered charities may make grants to non-qualified donees (grantees) as described in the Income Tax Act.**

**C16** Did the charity make qualifying disbursements by way of grants to non-qualified donees (grantees) in the fiscal period? **5840**  Yes  No  
If **yes**, you **must** complete lines 5841, 5842 and 5843.

Did the charity make grants to any grantees totalling more than \$5,000 in the fiscal period? **5841**  Yes  No  
If **yes**, you **must** complete Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees).

Enter the number of grantees that received grants totalling \$5,000 or less in the fiscal period **5842** \_\_\_\_\_

Enter the total amount paid to grantees that received grants totalling \$5,000 or less in the fiscal period **5843** \$ \_\_\_\_\_

**C17** In the 24 months before the beginning of the fiscal period, did the average value of your charity's property (cash, investments, capital property or other assets) not used directly in its charitable activities or administration:

(a) exceed \$100,000, if the charity is designated as a charitable organization; or  
(b) exceed \$25,000, if the charity is designated as a public or private foundation? **5850**  Yes  No

If **yes**, you **must** complete Schedule 8 – Disbursement quota

**C18** Did the charity hold any donor advised funds (DAF) during the fiscal period? **5860**  Yes  No

If **yes**, provide the following:

(a) Total number of accounts held at the end of the fiscal period **5861** \_\_\_\_\_ 1

(b) Total value of all accounts held at the end of the fiscal period **5862** \$ \_\_\_\_\_ 482,045

(c) Total value of donations to DAF accounts received during the fiscal period **5863** \$ \_\_\_\_\_

(d) Total value of qualifying disbursements from DAFs during the fiscal period **5864** \$ \_\_\_\_\_ 22,305

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Fiscal period end 2023-12-31

**Section D: Financial information**

Fill out either Section D or Schedule 6, Detailed financial information.

If **any** of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

**D1** Was the financial information reported below prepared on an accrual or cash basis? **4020**  Accrual  Cash

**D2 Summary of financial position:**

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050**  Yes  No

**Total assets (including land and buildings)** **4200** \$ \_\_\_\_\_

**Total liabilities** **4350** \$ \_\_\_\_\_

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400**  Yes  No

**D3 Revenue:**

Did the charity issue tax receipts for gifts? **4490**  Yes  No

If **yes**, enter the total eligible amount of all gifts for which the charity has issued or will issue tax receipts **4500** \$ \_\_\_\_\_

Total amount received from other registered charities **4510** \$ \_\_\_\_\_

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ \_\_\_\_\_

Did the charity receive any revenue from any level of government in Canada? **4565**  Yes  No

If **yes**, total amount received **4570** \$ \_\_\_\_\_

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ \_\_\_\_\_

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ \_\_\_\_\_

Total **non** tax-receipted revenue from fundraising **4630** \$ \_\_\_\_\_

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ \_\_\_\_\_

Other revenue not already included in the amounts above **4650** \$ \_\_\_\_\_

**Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650)** **4700** \$ \_\_\_\_\_

**D4 Expenditures:**

Professional and consulting fees **4860** \$ \_\_\_\_\_

Travel and vehicle expenses **4810** \$ \_\_\_\_\_

All other expenditures not already included in the amounts above (excluding qualifying disbursements) **4920** \$ \_\_\_\_\_

**Total expenditures (excluding qualifying disbursements) (add lines 4860, 4810, and 4920)** **4950** \$ \_\_\_\_\_

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ \_\_\_\_\_

(b) Total expenditures on management and administration **5010** \$ \_\_\_\_\_

Total amount of grants made to all non-qualified donees (grantees) **5045** \$ \_\_\_\_\_

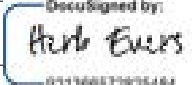
Total amount of gifts made to all qualified donees **5050** \$ \_\_\_\_\_

**Total expenditures (add lines 4950, 5045, and 5050)** **5100** \$ \_\_\_\_\_

BN/registration number 891765968RR0001 Fiscal period end 2023-12-31**Section E: Certification**

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this annual return and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print) Evers, Herb		Signature 
Position in charity Board CHair	Date 2024-04-11	Phone number (604) 264-9642

**Section F: Confidential data**

**F1** Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address	303-3102 Main Street	
City	Vancouver	
Province or territory and postal code	BC V5T 3G7	

**F2** Name and address of individual who completed this return.

Name	
Company name (if applicable) Tompkins Wozny LLP	
Complete street address 908 - 938 Howe Street	
City, province or territory, and postal code Vancouver BC V6Z1N9	
Phone number (604) 681-7703	Is this the same individual who certified in Section E above? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Privacy statement**

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers, like officials, and authorized representatives of the organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. Personal information will be used to assess the risk of registration with respect to the obligations and requirements as outlined in the Act and the common law. The social insurance number (SIN) is collected under subsection 237 of the Act and is used for identification purposes.

The Canada Revenue Agency (CRA) will make the information on this annual information return available to the public on the Charities Directorate website, except for information identified as confidential. Personal information may also be disclosed under information-sharing agreements and in accordance with section 241 of the Act. Incomplete or inaccurate information may result in compliance measures including revocation of registered status.

Personal information is described in personal information bank CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. You are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

**Checklist**

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)
- Form T1441, Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees) (if applicable)

If financial statements are not included, the charity's **registration may be revoked**.



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**Foundations** **Schedule 1**

- 1** Did the foundation acquire control of a corporation? . . . . . **100**  Yes  No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? . . . . . **110**  Yes  No
- 3** (a) What was the total value of all restricted funds held at the end of the fiscal period? . . . . . **111** \$ \_\_\_\_\_  
 (b) Of that amount, what amount was the foundation not permitted to spend due to a funder's written trust or direction? . . . . . **112** \$ \_\_\_\_\_

**For private foundations only:**

- 4** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? . . . . . **120**  Yes  No
- 5** Did the foundation own more than 2% of any class of shares of a corporation at any time during the fiscal period? . . . **130**  Yes  No

If **yes**, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations.

**Activities outside Canada** **Schedule 2**

**Important:** If you complete this section, you **must** answer **yes** to question C4.

For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving) and see **Guidance CG-002, Canadian registered charities carrying on activities outside Canada.**

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding qualifying disbursements . . . **200** \$ \_\_\_\_\_
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding qualifying disbursements)? . . . . . **210**  Yes  No

If **yes**, provide details of the amount reported in question 1 on line 200, that the charity transferred to these individuals or organizations in the following table:

Name of individual/organization	Country code where the activities were carried out (see list at the end of Schedule 2)	Amount (\$) Show amounts to the nearest Canadian dollar

**Important:** If you entered information in the table above, you **must** answer **yes** in line 210.

- 3** Using the table below, enter the countries outside Canada where the charity itself carried on programs or devoted any of its resources.


- 4** Were any projects undertaken outside Canada funded by Global Affairs Canada? . . . . . **220**  Yes  No  
 If **yes**, what was the total amount the charity spent under this arrangement? . . . . . **230** \$ \_\_\_\_\_
- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? . . . . . **240**  Yes  No
- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? . . . . . **250**  Yes  No
- 7** Did the charity export goods as part of its charitable activities? . . . . . **260**  Yes  No

If **yes**, list the items exported, their destination, the country code, and their value.

Item exported	Destination (city/region)	Country code	Value (CAN \$)

**Protected B** when completedBN/registration number 891765968RR0001Fiscal period end 2023-12-31**Country codes**

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

**Use the following codes for countries not listed above:**

- QS-Other countries in Africa
- QR-Other countries in Asia and Oceania
- QM-Other countries in Central and South America
- QP-Other countries in Europe
- QO-Other countries in the Middle East
- QN-Other countries in North America

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Fiscal period end 2023-12-31

**Compensation**

**Schedule 3**

**Important:** If you complete this section, you **must** answer **yes** to question C9.

**1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**

(b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes; use numbers.

<b>305</b> <input type="text" value="1"/> \$1 – \$39,999	<b>310</b> <input type="text" value="4"/> \$40,000 – \$79,999	<b>315</b> <input type="text"/> \$80,000 – \$119,999
<b>320</b> <input type="text"/> \$120,000 – \$159,999	<b>325</b> <input type="text"/> \$160,000 – \$199,999	<b>330</b> <input type="text"/> \$200,000 – \$249,999
<b>335</b> <input type="text"/> \$250,000 – \$299,999	<b>340</b> <input type="text"/> \$300,000 – \$349,999	<b>345</b> <input type="text"/> \$350,000 and over

**2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**

(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$

**3** Total expenditure on all compensation in the fiscal period. **390** \$

**Confidential data**

**Schedule 4**

**Important:** If you complete this section, you **must** answer **yes** to question C10.

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

**1. Information about external fundraisers**

Enter the name(s) and arm's length status of each external fundraiser.

Name (confidential)	At arm's length? Yes/No (confidential)

**2. Information about donors not resident in Canada**

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the table below. Select whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name (confidential)	Type of donor (confidential)			Value (CAN \$)
	Organization	Government	Individual	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

**Non-cash gifts**

**Schedule 5**

**Important:** If you complete this section, you **must** answer **yes** to question C11.

**1** Select all types of non-cash gifts received for which a tax receipt was issued:

<b>500</b> <input checked="" type="checkbox"/> Artwork/wine/jewellery	<b>525</b> <input type="checkbox"/> Ecological properties	<b>550</b> <input checked="" type="checkbox"/> Publicly traded securities/commodities/mutual funds
<b>505</b> <input type="checkbox"/> Building materials	<b>530</b> <input type="checkbox"/> Life insurance policies	<b>555</b> <input type="checkbox"/> Books
<b>510</b> <input type="checkbox"/> Clothing/furniture/food	<b>535</b> <input type="checkbox"/> Medical equipment/supplies	<b>560</b> <input checked="" type="checkbox"/> Other
<b>515</b> <input type="checkbox"/> Vehicles	<b>540</b> <input type="checkbox"/> Privately-held securities	<b>565</b> Specify: <input type="text" value="Gift card and basket"/>
<b>520</b> <input type="checkbox"/> Cultural properties	<b>545</b> <input type="checkbox"/> Machinery/equipment/computers/software	

**2** Enter the total amount of tax-receipted non-cash gifts **580** \$

BN/registration number 891765968RR0001

Fiscal period end 2023-12-31

**Detailed financial information**

**Schedule 6**

Fill out this schedule if **any** of the following applies to the charity:

- (a) The charity's revenue exceeded \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.

Was the financial information reported below prepared on an accrual or cash basis?  **4020**  Accrual  Cash

**Statement of financial position**

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments	<b>4100</b> \$ 1,163,308	Accounts payable and accrued liabilities	<b>4300</b> \$ 66,151
Cash and bank accounts	<b>4101</b> \$	Deferred revenue	<b>4310</b> \$ 816,952
Short-term investments	<b>4102</b> \$	Amounts owing to non-arm's length persons	<b>4320</b> \$
Amounts receivable from non-arm's length persons	<b>4110</b> \$	Other liabilities	<b>4330</b> \$ 1,000
Amounts receivable from all others	<b>4120</b> \$ 45,118	<b>Total liabilities (add lines 4300 to 4330)</b>	<b>4350</b> \$ 884,103
Investments in non-arm's length persons	<b>4130</b> \$		
Long-term investments	<b>4140</b> \$ 1,346,801		
Inventories	<b>4150</b> \$		
Land and buildings in Canada	<b>4155</b> \$	<b>Amount included in lines 4150, 4155, 4160, 4165 and 4170 not used in charitable activities</b>	<b>4250</b> \$
Used for charitable programs or administration	<b>4157</b> \$		
Used for other purposes	<b>4158</b> \$		
Other capital assets in Canada	<b>4160</b> \$		
Capital assets outside Canada	<b>4165</b> \$		
Accumulated amortization of capital assets	<b>4166</b> \$		
Other assets	<b>4170</b> \$ 2,911		
Impact investments	<b>4190</b> \$		
<b>Total assets (add lines 4100, 4110 to 4155, and 4160 to 4170)</b>	<b>4200</b> \$ 2,558,138		

**Statement of operations**

<b>Revenue:</b>			
Total eligible amount of all gifts for which the charity has issued or will issue tax receipts	<b>4500</b> \$ 38,206		
Total eligible amount of tax-receipted tuition fees	<b>5610</b> \$		
Total amount received from other registered charities	<b>4510</b> \$ 16,873		
Total other gifts received for which a tax receipt was <b>not</b> issued by the charity (excluding amounts at lines 4575 and 4630)	<b>4530</b> \$		
Total revenue received from federal government	<b>4540</b> \$		
Total revenue received from provincial/territorial governments	<b>4550</b> \$		
Total revenue received from municipal/regional governments	<b>4560</b> \$ 643,880		
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	<b>4571</b> \$		
Total <b>non</b> tax-receipted revenue from all sources outside Canada (government and non-government)	<b>4575</b> \$		
Total interest and investment income from impact investments	<b>4576</b> \$		
Total interest and investment income from persons not at arm's length	<b>4577</b> \$		
Total interest and investment income received or earned	<b>4580</b> \$ 105,466		
<b>Gross proceeds</b> from disposition of assets	<b>4590</b> \$		
<b>Net proceeds</b> from disposition of assets (show a negative amount with brackets)	<b>4600</b> \$		
Gross income received from rental of land and/or buildings	<b>4610</b> \$		
Total <b>non</b> tax-receipted revenues received for memberships, dues and association fees	<b>4620</b> \$		
Total <b>non</b> tax-receipted revenue from fundraising	<b>4630</b> \$ 8,892		
Total revenue from sale of goods and services (except to any level of government in Canada)	<b>4640</b> \$ 124,812		
Other revenue not already included in the amounts above	<b>4650</b> \$ 4,500		
Specify type(s) of revenue included in the amount reported at 4650	<b>4655</b> Deferred contributions		
<b>Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)</b>	<b>4700</b> \$ 942,629		

Protected B when completed

BN/registration number 891765968RR0001 Fiscal period end 2023-12-31

**Expenditures:**

Advertising and promotion	4800	\$	7,698
Travel and vehicle expenses	4810	\$	
Interest and bank charges	4820	\$	4,152
Licences, memberships, and dues	4830	\$	
Office supplies and expenses	4840	\$	26,997
Occupancy costs	4850	\$	14,790
Professional and consulting fees	4860	\$	15,688
Education and training for staff and volunteers	4870	\$	
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	342,402
Fair market value of all donated goods used in charity's own activities	4890	\$	
Purchased supplies and assets	4891	\$	
Amortization of capitalized assets	4900	\$	
Research grants and scholarships as part of charity's own activities	4910	\$	
All other expenditures not included in the amounts above (excluding qualifying disbursements)	4920	\$	456,134
Specify type(s) of expenditures included in the amount reported at 4920	4930		Grants, special projects, tours, insurance, etc.
Total expenditures before qualifying disbursements (add lines 4800 to 4920)	4950	\$	867,861

Of the amounts at lines 4950:

(a) Total expenditures on charitable activities	5000	\$	745,487
(b) Total expenditures on management and administration	5010	\$	113,594
(c) Total expenditures on fundraising	5020	\$	8,780
(d) Total other expenditures included in line 4950	5040	\$	
Total amount of grants made to all non-qualified donees (grantees)	5045	\$	
Total amount of gifts made to all qualified donees	5050	\$	
<b>Total expenditures (add lines 4950, 5045 and 5050)</b>	<b>5100</b>	<b>\$</b>	<b>867,861</b>

**Other financial information**

**Permission to accumulate property:**

Only registered charities that have written permission to accumulate should complete this section.

- Enter the amount accumulated for the fiscal period, including income earned on accumulated funds 5500 \$
- Enter the amount disbursed for the fiscal period for the specified purpose 5510 \$

**Permission to reduce disbursement quota:**

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period 5750 \$

**Property not used in charitable activities:**

Enter the average value of property not used for charitable activities or administration during:

- The 24 months before the **beginning** of the fiscal period 5900 \$
- The 24 months before the **end** of the fiscal period 5910 \$



NE/numéro d'enregistrement 891765968RR0001Fin de l'exercice fiscal 2023-12-31**Disbursement quota****Schedule 8****Important:** If you complete this section, you **must** answer yes to question **C17**.For more information, go to [Canada.ca/charities-disbursement-quota](https://Canada.ca/charities-disbursement-quota).**Step 1. Calculating the disbursement quota requirement for the current fiscal period**

Average value of property not used in charitable activities or administration (line 5900 from your return)	<b>805</b>	\$
If permission to accumulate property has been granted, enter the total amount accumulated less all disbursements made for the specified purpose (add all amounts from lines 5500 minus all amounts at lines 5510 from <b>all returns</b> to date covered by the permission to accumulate property period)	<b>810</b>	\$
Line 805 minus line 810 (if negative, enter 0)	<b>815</b>	\$

**If line 815 is \$1,000,000 or less**Multiply line 815 by 3.5% **820** \$**If line 815 is over \$1,000,000**

Line 815 minus \$1,000,000	<b>825</b>	\$
Line 825 multiplied by 5%	<b>830</b>	\$
Line 830 plus \$35,000	<b>835</b>	\$

Enter the amount from line 820 or line 835. This is your charity's disbursement quota requirement for the current fiscal period	<b>840</b>	\$
Total expenditures on charitable activities (line 5000 of your return)	<b>845</b>	\$
Total amount of grants made to non-qualified donees (line 5045 of your return)	<b>850</b>	\$
Total amount of gifts made to qualified donees (line 5050 of your return)	<b>855</b>	\$
Add lines 845 to line 855	<b>860</b>	\$
Line 860 minus line 840. This is your charity's disbursement quota excess or shortfall for the current fiscal period	<b>865</b>	\$

**If a shortfall exists (line 865 is negative), your charity can draw on disbursement excesses from the five previous fiscal periods to help it meet its shortfall. If no excesses are available to draw on, your charity can try to spend enough the following year to create an excess that it can carry back to cover the shortfall.**

**Step 2. Estimating the disbursement quota requirement for the next fiscal period**

Average value of property not used in charitable activities or administration prior to the next fiscal period (line 5910 from your return)	<b>870</b>	\$
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**If line 870 is \$1,000,000 or less**Multiply line 870 by 3.5% **875** \$**If line 870 is over \$1,000,000**

Line 870 minus \$1,000,000	<b>880</b>	\$
Line 880 multiplied by 5%	<b>885</b>	\$
Line 885 plus \$35,000	<b>890</b>	\$

**The amount shown at line 875 or line 890 is your charity's estimated disbursement quota requirement for the next fiscal period.**

# Vancouver Heritage Foundation

Year End: December 31, 2023

Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg	L/S
1030 VanCity #1 Operating ;:Branch #8 464453	(4,862.05)	0.00	0.00	(4,862.05)	191,012.77	(103)	A. 1
1070 Odium Brown	1,249,908.48	96,891.38	0.00	1,346,799.86	1,231,661.34	9	B. 1
1089 Term Deposits	0.00	0.00	0.00	0.00	500,000.00	(100)	A. 2
1095 VanCity Shares Acct # 464453	1,563.39	0.00	0.00	1,563.39	1,489.78	5	A. 1
1098 Vancouver Foundation	0.00	482,044.53	0.00	482,044.53	0.00	0	B. 2
1099 Vancouver Foundation - Contra	0.00	(482,044.53)	0.00	(482,044.53)	0.00	0	B. 2
1100 Petty Cash	45.00	0.00	0.00	45.00	45.00	0	A. 1
1201 Accrued interest (term deposits)	9,544.39	20,760.31	0.00	30,304.70	9,544.39	218	C. 1
1202 Interest Rec Vancouver Fdn	5,492.55	111.55	0.00	5,604.10	5,492.55	2	C. 1
1205 Accrued receivables	4,067.73	3,240.00	0.00	7,307.73	0.00	0	C. 1
1500 Prepaid Expenses	0.00	2,910.90	0.00	2,910.90	2,643.00	10	L. 1
1800 GST Receivable	6,309.15	(3,154.40)	0.00	3,154.75	5,144.18	(39)	C. 2
2000 Accounts Payable	(46,001.22)	0.00	0.00	(46,001.22)	(4,907.09)	837	CC. 1
2007 CIBC Aventura	0.00	0.00	0.00	0.00	(745.82)	(100)	CC. 1
2009 Royal Bank Avion	(1,348.32)	0.00	0.00	(1,348.32)	0.00	0	CC. 1
2010 Accrued Payables	(8,500.00)	(500.00)	0.00	(9,000.00)	(8,500.00)	6	CC. 1
2012 Publication grant Funds(4047)	(2,012.50)	0.00	0.00	(2,012.50)	(11,350.00)	(82)	CC. 1
2014 Thanks Vegan	(7,149.35)	0.00	0.00	(7,149.35)	(10,106.15)	(29)	GG. 1
2018 Schools Program	(10,373.86)	0.00	0.00	(10,373.86)	(14,899.82)	(30)	GG. 1
2019 Student Access Program Fund	(2,406.78)	0.00	0.00	(2,406.78)	(2,932.52)	(18)	GG. 1
2021 Gift Certificates	(105.00)	0.00	0.00	(105.00)	(75.00)	40	GG. 1
2022 Prepaid True Colours	(19,468.30)	0.00	0.00	(19,468.30)	(24,335.38)	(20)	GG. 1
2035 Heather Pavillion	(1,000.00)	0.00	0.00	(1,000.00)	(1,000.00)	0	GG. 2
2039 Deferred - Wall Project	0.00	(14,625.81)	0.00	(14,625.81)	0.00	0	GG. 1
2046 Prepaid Places that Matter	0.00	0.00	0.00	0.00	(1,724.85)	(100)	GG. 1
2048 C of V First Nations Programing	(2,460.00)	0.00	0.00	(2,460.00)	(2,460.00)	0	GG. 1
2053 HERG Grant-Water	(33,825.77)	0.00	0.00	(33,825.77)	(34,325.77)	(1)	GG. 1
2054 HERG Prepaid Admin Fee-Water	(2,850.00)	0.00	0.00	(2,850.00)	(3,200.00)	(11)	GG. 1
2056 HERG Energy 3.0 Grant Funds	(235,981.13)	0.00	0.00	(235,981.13)	(431,437.13)	(45)	GG. 1
2057 HERG Energy 3.0 Admin Funds	(25,255.12)	0.00	0.00	(25,255.12)	(63,139.12)	(60)	GG. 1
2058 HERG Energy 3.0 Promotional Fd	0.00	0.00	0.00	0.00	(6,300.00)	(100)	GG. 1
2059 HERG Energy 3.0 Support Funds	0.00	0.00	0.00	0.00	(9,010.00)	(100)	GG. 1
2060 CONSERVATION Grant 2019-2022	(425,935.04)	0.00	0.00	(425,935.04)	(379,424.89)	12	GG. 1
2190 Publication Fund	(57,863.54)	(7,197.98)	0.00	(65,061.52)	(57,863.54)	12	UU. 2
2200 GST Payable	(5,756.55)	2,302.62	0.00	(3,453.93)	0.00	0	C. 2
2201 GST Installments	2,200.00	0.00	0.00	2,200.00	0.00	0	C. 2
2220 PST Payable	(5.88)	0.00	0.00	(5.88)	0.00	0	CC. 1
2400 Deferred Revenue	(24,387.75)	(12,127.75)	0.00	(36,515.50)	0.00	0	GG. 1
2410 Vacation Pay accrued	(160.92)	0.00	0.00	(160.92)	0.00	0	CC. 2
2415 Bonus Payable	0.00	0.00	0.00	0.00	(2,892.00)	(100)	CC. 2
2710 Save the Buildings	(197,720.96)	(17,431.59)	0.00	(215,152.55)	(197,720.96)	9	UU. 2
3900 Surplus/Deficit	(294,391.57)	115,138.52	0.00	(179,253.05)	(368,581.50)	(51)	UU. 1
3950 Internally Restricted	(976,076.60)	(90,508.95)	0.00	(1,066,585.55)	(976,076.60)	9	UU. 2
4000 Donations	0.00	(4,500.00)	0.00	(4,500.00)	(17,500.00)	(74)	10. 1
4002 Annual Campaign	(32,002.12)	0.00	0.00	(32,002.12)	(45,628.40)	(30)	10. 1
4006 Donations for Projects	0.00	12,127.75	(24,387.75)	(12,260.00)	(5,000.00)	145	10. 3
4041 Vancouver Foundation	(22,304.85)	0.00	22,304.85	0.00	0.00	0	10. 8
4046 COV Funds for Heritage Gr (2060)	(193,238.17)	0.00	9,911.00	(183,327.17)	(265,473.67)	(31)	10. 2
4047 Pub Grants Funds(2012-6198)	(9,337.50)	0.00	0.00	(9,337.50)	(9,912.50)	(6)	40. 2. 4
4048 True Colours	(4,867.08)	0.00	0.00	(4,867.08)	(7,169.62)	(32)	10. 3
4250 Heritage House Tour Revenues	0.00	0.00	0.00	0.00	(30.00)	(100)	10. 4
4610 Heritage Grants Program Mngmt	(70,000.00)	0.00	0.00	(70,000.00)	(69,996.00)	0	10. 2
4612 Other project Admin Fees	(105.22)	0.00	0.00	(105.22)	(3,365.43)	(97)	10. 3
4900 Interest & Dividends	(19,763.15)	(20,871.86)	(22,304.85)	(62,939.86)	(38,752.90)	62	10. 8
4901 Unrealized (Gain)/Loss	0.00	(73,215.34)	0.00	(73,215.34)	106,242.44	(169)	10. 8
4902 Interest Earned Odium Brown	(14,723.03)	1,330.86	0.00	(13,392.17)	(12,242.91)	9	10. 8

4/11/2024

3:40 AM

Prepared by	Prepared by	Prepared by	Partner Review
KU 2/7/2024			EA 2/16/2024
Administrator	Manager Review	Prep/Admin-LK	

# Vancouver Heritage Foundation

Year End: December 31, 2023

Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg	L/S
4903 Odlum Brown Dividend Revenue	(16,178.97)	133.54	0.00	(16,045.43)	(15,677.50)	2	10.8
4904 Realized Gain/Loss	(2,976.29)	(22,164.15)	0.00	(25,140.44)	(15,214.57)	65	10.8
4990 PST Commission	(5.53)	0.00	0.00	(5.53)	(124.88)	(96)	10.3
5100 Interest & Bank Charges	4,152.24	0.00	0.00	4,152.24	3,744.85	11	40.10
5101 Odlum Brown Fees	12,052.22	0.00	0.00	12,052.22	11,906.22	1	10.8
5105 GST Expense Foundation portion	0.00	851.78	0.00	851.78	3,865.71	(78)	40.14
5150 Dues Fees & Licenses	121.53	0.00	0.00	121.53	538.89	(77)	40.4
5240 Photocopying & Printing	671.52	0.00	0.00	671.52	721.85	(7)	40.4
5250 Courier/Postage/Delivery	911.55	0.00	0.00	911.55	473.59	92	40.4
5260 Storage	3,740.41	0.00	0.00	3,740.41	2,673.52	40	40.4
5350 Board of Directors	321.08	0.00	0.00	321.08	415.85	(23)	40.13
5490 Professional Development	2,987.56	0.00	0.00	2,987.56	444.85	572	40.4
5600 Insurance	6,371.00	(2,910.90)	0.00	3,460.10	3,503.62	(1)	40.11
6196 Other Grant Program Expenses	4,000.00	0.00	0.00	4,000.00	0.00	0	40.2.3
6197 Heritage Grants HCGP (4046)	182,101.88	0.00	0.00	182,101.88	263,963.45	(31)	40.2.3
6198 Publication Gr Funds (4047)	9,337.50	0.00	0.00	9,337.50	22,425.00	(58)	40.2.4
6199 Heritage Grants Prog Expenses	1,261.56	0.00	0.00	1,261.56	1,658.39	(24)	40.2.3
24000 Payroll Liabilities:Unpaid payroll liabilities.	(7,619.29)	0.00	0.00	(7,619.29)	(6,407.40)	19	CC.3
1089.1090 Term Deposits:Operating Term Deposit	661,561.85	0.00	0.00	661,561.85	602,692.60	10	A.2
1089.1094 Term Deposits:Term deposit #4	505,000.00	0.00	0.00	505,000.00	0.00	0	A.2
2900.2905 Net Endowments:Endowment Contributions	(4,500.00)	4,500.00	0.00	0.00	(4,500.00)	(100)	GG.3
4000.4001 Donations:Friends Donations	(20,101.05)	(2,976.29)	0.00	(23,077.34)	(15,467.04)	49	10.1
4000.4003 Donations:City Drinks Donations	0.00	0.00	0.00	0.00	(220.00)	(100)	10.1
4000.4004 Donations:Student Access Donations	0.00	0.00	0.00	0.00	(902.25)	(100)	10.1
4020.4030 Grants:HRDC/Young Canada Works	0.00	(3,240.00)	0.00	(3,240.00)	(7,325.00)	(56)	10.2.2
4020.4035 Grants:City of Vancouver	(143,586.00)	0.00	0.00	(143,586.00)	(140,771.00)	2	10.2.1
4400.4460 Fundraising Events Revenues:City Drinks	(6,292.71)	0.00	(2,599.50)	(8,892.21)	(31,773.70)	(72)	10.1
4600.4605 Energy Retrofit Management/Adm	(51,010.99)	0.00	0.00	(51,010.99)	(20,000.04)	155	10.2
5200.5210 Office Expenses:Office Supplies	5,472.04	0.00	0.00	5,472.04	8,524.54	(36)	40.4
5200.5211 Office Expenses:Capital Office Supplies	0.00	0.00	0.00	0.00	3,348.86	(100)	40.4
5200.5215 Office Expenses:Computer related expense	11,313.73	0.00	0.00	11,313.73	16,461.01	(31)	40.4
5200.5226 Office Expenses:Rent	14,789.54	0.00	0.00	14,789.54	19,151.22	(23)	40.3
5200.5230 Office Expenses:Telecommunications-Office	1,778.74	0.00	0.00	1,778.74	2,024.16	(12)	40.4
5445.5450 Marketing:Advertising & Promotion	110.00	0.00	0.00	110.00	187.25	(41)	40.9
5445.5460 Marketing:Newsletter	1,259.75	0.00	0.00	1,259.75	592.97	112	40.9
5445.5470 Marketing:Web Site	6,327.86	0.00	0.00	6,327.86	4,691.97	35	40.9
5500.5520 Professional Fees:Payroll	332,092.64	0.00	0.00	332,092.64	337,526.30	(2)	40.1
5500.5525 Professional Fees:Employee Benefits	10,309.63	0.00	0.00	10,309.63	10,854.75	(5)	40.1
5500.5530 Professional Fees:Accounting & Audit:Acco	15,187.50	500.00	0.00	15,687.50	13,625.00	15	40.5
5500.5540 Professional Fees:Consulting:Consulting Ex	26,250.00	0.00	0.00	26,250.00	25,356.30	4	40.7
6100.6110 Program Expenses:Other Event Expenses(	12,225.48	0.00	0.00	12,225.48	7,399.09	65	40.7
6100.6160 Program Expenses:Old School Expenses	1,215.25	0.00	0.00	1,215.25	5,227.48	(77)	40.7
6100.6185 Program Expenses:Volunteer appreciation	1,769.77	0.00	0.00	1,769.77	298.34	493	40.7
6400.6410 Fundraising Expenses:Annual Fundraising	3,213.17	0.00	0.00	3,213.17	4,790.87	(33)	40.8
6400.6430 Fundraising Expenses:Annual Campaign	0.00	0.00	0.00	0.00	1,080.54	(100)	40.8
6400.6460 Fundraising Expenses:Fundraising Dinners	5,567.00	0.00	0.00	5,567.00	10,560.67	(47)	40.8
4020.4040.4043 Grants:Heritage/Sustainability Grants:	(185,345.00)	0.00	(9,911.00)	(195,256.00)	(226,421.88)	(14)	10.2
4020.4040.4044 Grants:Heritage/Sustainability Grants:	(700.00)	0.00	0.00	(700.00)	(200.00)	250	10.2
4100.4105.4110 Program Revenues:Total Other event	(53,932.13)	0.00	26,987.25	(26,944.88)	(24,619.24)	9	10.4
4100.4105.4130 Program Revenues:Total Other event	0.00	0.00	0.00	0.00	(335.40)	(100)	10.4
4100.4150.4155 Program Revenues:Old School Cours	0.00	0.00	0.00	0.00	(2,000.00)	(100)	10.4
4100.4150.4160 Program Revenues:Old School Cours	0.00	0.00	(8,415.04)	(8,415.04)	(15,573.81)	(46)	10.4
4100.4300.4310 Program Revenues:Special Projects F	(20,010.81)	14,625.81	0.00	(5,385.00)	(23,117.85)	(77)	10.2.2
4100.4300.4315 Program Revenues:Special Projects F	(2,956.80)	0.00	0.00	(2,956.80)	(77,437.37)	(96)	10.2.2
4100.4300.4330 Program Revenues:Special Projects F	(384.40)	0.00	0.00	(384.40)	(20,365.20)	(98)	10.2.2
4100.4300.4335 Program Revenues:Special Projects F	(3,368.54)	0.00	0.00	(3,368.54)	(1,555.15)	117	10.2.2

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Prepared by	Prepared by	Prepared by	Partner Review
KU 2/7/2024	Manager Review	Prep/Admin-LK	EA 2/16/2024
Administrator			

**Vancouver Heritage Foundation**

Year End: December 31, 2023

Trial balance

Account	Prelim	Adj's	Reclass	Rep	Rep 12/22	%Chg	L/S
4100.4300.4341 Program Revenues:Special Projects F	(27,941.08)	0.00	<b>8,415.04</b>	<b>(19,526.04)</b>	(17,413.56)	<b>12</b>	10. 2. 2
6100.6190.6191 Program Expenses:Grant Programs:T	0.00	0.00	<b>0.00</b>	<b>0.00</b>	7,162.27	<b>(100)</b>	40. 7
6100.6190.6193 Program Expenses:Grant Programs:E	194,955.00	0.00	<b>0.00</b>	<b>194,955.00</b>	227,149.00	<b>(14)</b>	40. 2
6100.6190.6194 Program Expenses:Grant Programs:E	700.00	0.00	<b>0.00</b>	<b>700.00</b>	200.00	<b>250</b>	40. 2
6100.6200.6250 Program Expenses:Buildings and Hol	6,313.36	0.00	<b>0.00</b>	<b>6,313.36</b>	2,914.91	<b>117</b>	40. 7
6100.6300.6310 Program Expenses:Special Project Ex	62.06	0.00	<b>0.00</b>	<b>62.06</b>	15,654.58	<b>(100)</b>	40. 2. 2
6100.6300.6330 Program Expenses:Special Project Ex	0.00	0.00	<b>0.00</b>	<b>0.00</b>	69,230.02	<b>(100)</b>	40. 2. 2
6100.6300.6335 Program Expenses:Special Project Ex	1,725.45	0.00	<b>0.00</b>	<b>1,725.45</b>	1,058.76	<b>63</b>	40. 2. 2
6100.6300.6340 Program Expenses:Special Project Ex	382.75	0.00	<b>0.00</b>	<b>382.75</b>	365.20	<b>5</b>	40. 2. 2
6100.6300.6341 Program Expenses:Special Project Ex	9,758.67	0.00	<b>0.00</b>	<b>9,758.67</b>	9,532.51	<b>2</b>	40. 2. 2
4100.4200.4250.4255 Program Revenues:Building anc	(25,831.91)	0.00	<b>0.00</b>	<b>(25,831.91)</b>	(6,770.00)	<b>282</b>	10. 4
4100.4200.4250.4265 Program Revenues:Building anc	(11,521.15)	0.00	<b>0.00</b>	<b>(11,521.15)</b>	(15,000.00)	<b>(23)</b>	10. 4
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	
<b>Net Income (Loss)</b>	<b>47,675.04</b>			<b>147,983.84</b>	<b>(74,189.93)</b>	<b>(299)</b>	

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Prepared by <i>KU 2/7/2024</i>	Prepared by Manager Review	Prepared by Prep/Admin-LK	Partner Review <i>EA 2/16/2024</i>
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**Vancouver Heritage Foundation**

Year End: December 31, 2023

Adjusting journal entries

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	12/31/2023	Accrued interest (term deposits)	1201	C20	30,304.70			
1	12/31/2023	Accrued interest (term deposits)	1201	C20		9,544.39		
1	12/31/2023	Interest & Dividends	4900	C20		20,760.31		
To adjust accrued interest receivable on term deposits								
2	12/31/2023	Prepaid Expenses	1500	L10	2,910.90			
2	12/31/2023	Insurance	5600	L10		2,910.90		
To record prepaid insurance								
3	12/31/2023	Interest Rec Vancouver Fdn	1202	B64	111.55			
3	12/31/2023	Interest & Dividends	4900	B64		111.55		
Adjust Vancouver Foundation receivable.								
4	12/31/2023	Odlum Brown	1070	B10	96,891.38			
4	12/31/2023	Unrealized (Gain)/Loss	4901	B10		73,215.34		
4	12/31/2023	Interest Earned Odlum Brown	4902	B10	1,330.86			
4	12/31/2023	Odlum Brown Dividend Revenue	4903	B10	133.54			
4	12/31/2023	Realized Gain/Loss	4904	B10		24,299.63		
4	12/31/2023	Realized Gain/Loss	4904	B10		840.81		
To correct Odlum Brown investment revenue.								
5	12/31/2023	Realized Gain/Loss	4904	B99	2,976.29			
5	12/31/2023	Donations:Friends Donations	4000.4001	B99		2,976.29		
Correct securities donation.								
6	12/31/2023	Publication Fund	2190	B10/ UU		7,197.98		
6	12/31/2023	Save the Buildings	2710	B10/ UU		17,431.59		
6	12/31/2023	Surplus/Deficit	3900	B10/ UU	115,138.52			
6	12/31/2023	Internally Restricted	3950	B10/ UU		90,508.95		
Adjust equity accounts for investment income.								
7	12/31/2023	GST Receivable	1800	C10		3,154.40		
7	12/31/2023	GST Payable	2200	C10	2,302.62			
7	12/31/2023	GST Expense Foundation portion	5105	C10	851.78			
Correct GST balance.								
8	12/31/2023	Donations	4000	GG20		4,500.00		
8	12/31/2023	Net Endowments:Endowment Contributions	2900.2905	GG20	4,500.00			
To recognize deferred contributions that have lapsed after 10 years from initial contribution.								
9	12/31/2023	Accrued receivables	1205	GG10	3,240.00			
9	12/31/2023	Grants:HRDC/Young Canada Works	4020.4030	GG10		3,240.00		
[Per client] Accrue expected funding to be received from National Trust for Canada (Young Canada Works Program).								
10	12/31/2023	Accrued Payables	2010	CC		500.00		
10	12/31/2023	Professional Fees:Accounting & Audit:Accounting	5500.5530	CC	500.00			
Adjust audit accrual.								
11	12/31/2023	Vancouver Foundation	1098	B	482,044.53			
11	12/31/2023	Vancouver Foundation - Contra	1099	B		482,044.53		

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Prepared by KU 2/7/2024 Administrator	Prepared by Manager Review	Prepared by Prep/Admin-LK	Partner Review EA 2/16/2024
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**Vancouver Heritage Foundation**

Year End: December 31, 2023

Adjusting journal entries

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
Record Vancouver Foundation endowment (offset) for tracking purposes.								
12	12/31/2023	Deferred - Wall Project	2039	GG10		14,625.81		
12	12/31/2023	Program Revenues:Special Projects Revenues:\	4100.4300.4310	GG10	14,625.81			
Defer funding from CBC for the Wall Project - no expenses in fiscal 2023.								
13	12/31/2023	Deferred Revenue	2400	GG10		12,127.75		
13	12/31/2023	Donations for Projects	4006	GG10	12,127.75			
[Per client] Adjust United Way of BC funding.								
					<b>769,990.23</b>	<b>769,990.23</b>		
<b>Net Income (Loss)</b>			<b>147,983.84</b>					

Prepared by KU 2/7/2024	Prepared by Manager Review	Prepared by Prep/Admin-LK	Partner Review EA 2/16/2024
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**Vancouver Heritage Foundation**

Year End: December 31, 2023

Reclassifying journal entries

Date: 1/1/2023 To 12/31/2023

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
R1	12/31/2023	Vancouver Foundation	4041	10	22,304.85			
R1	12/31/2023	Interest & Dividends	4900	10		22,304.85		
Reclassify interest income for presentation purposes.								
R2	12/31/2023	COV Funds for Heritage Gr (2060	4046	10	9,911.00			
R2	12/31/2023	Grants:Heritage/Sustainability Grants:COV Fund	4020.4040.4043	10		9,911.00		
Reclassify HERG Grant - Margaret Campbell.								
R3	12/31/2023	Donations for Projects	4006	GG10		24,387.75		
R3	12/31/2023	Program Revenues:Total Other events:Other Ev	4100.4105.4110	GG10	24,387.75			
Reclassify United Way funding for FS presentation purposes.								
R4	12/31/2023	Program Revenues:Old School Courses:Old Sch	4100.4150.4160	10		8,415.04		
R4	12/31/2023	Program Revenues:Special Projects Revenues:§	4100.4300.4341	10	8,415.04			
Reclassify Old Schools - program revenue.								
R5	12/31/2023	Fundraising Events Revenues:City Drinks	4400.4460	10		2,599.50		
R5	12/31/2023	Program Revenues:Total Other events:Other Ev	4100.4105.4110	10	2,599.50			
Reclassified estimated Gala ticket sales included in other ticket revenue.								
					<b>67,618.14</b>	<b>67,618.14</b>		
<b>Net Income (Loss)</b>			<b>147,983.84</b>					

Prepared by KU 2/7/2024 Administrator	Prepared by Manager Review	Prepared by Prep/Admin-LK	Partner Review EA 2/16/2024
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# APPENDIX C

## VANCOUVER HERITAGE FOUNDATION OPERATING BUDGET 2024

<b><u>Budget &amp; Actuals</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>	<b><u>2023</u></b>
<b>Revenue</b>	<b>Budget</b>	<b>Actuals</b>	<b>Budget</b>
City of Vancouver	143,586	143,586	143,586
Funds from investments	93,000	178,680	66,964
Total donations and fundraising	85,000	65,515	113,000
House Tours	50,000	37,303	30,000
Old School - sponsorship / fees	11,000	8,415	7,000
Other Program Revenue -walking tours / lectures	32,500	26,445	20,550
Special Project revenue (YCWorks here)	109,655	52,649	83,800
Grant Programs Management GL 4600	120,000	121,116	100,000
COV Funding for Grants	400,000	369,840	300,000
Yosef Wosk Publication Grant (deferred revenue)	10,000	9,338	10,000
CEWS CERS			
ThanksVegan	7,150	2,957	10,000
<b>TOTAL REVENUE</b>	<b>1,061,891</b>	<b>1,015,844</b>	<b>884,900</b>
<b>Expenses</b>			
<b>Administrative Expenses</b>			
Interest, Bank Charges, GST expenses	4,152	5,004	4,000
Insurance	6,500	3,460	4,000
Office exp's, storage, parking (incl. supplies/equipment/utilities/computers, IT support)	18,600	17,594	18,600
Dues, Fees, Licenses	1,500	122	500
Courier, Postage	800	912	500
Printing & Copying	1,000	671	700
Board of Directors	500	321	500
Marketing (Newsletter, website, AR)	6,880	7,698	6,700
Fundraising	10,300	8,780	16,000
Rent	15,600	18,530	14,500
Investment Fees	12,060	12,052	12,000
<b>Consulting Fees and Payroll</b>			
Salaries, benefits, training	441,861	342,402	380,000
Consulting	30,000	26,250	30,000
Audit + Book keeping + professional fees	16,000	15,688	14,000
<b>Program Expenses</b>			
House Tours	8,000	6,313	5,000
Old School	1,200	1,215	2,200
Grant Programs - VHF grants/Grant Expenses	6,000	5,262	1,000
COV Funding for Grants	400,000	369,840	300,000
Other programs (Lectures, Tours, Workshops)	7,400	2,712	4,200
Yosef Wosk Publication Grants	10,000	9,337	10,000
Special Projects	61,538	11,929	58,500
Volunteers	2,000	1,770	2,000
<b>TOTAL EXPENDITURES</b>	<b>1,061,891</b>	<b>867,861</b>	<b>884,900</b>
<b>Net Income (Operating)</b>	<b>0</b>	<b>147,982</b>	<b>0</b>

# APPENDIX D



## 2024 WORK PLAN

In 2024, Vancouver Heritage Foundation (VHF) is in the second year of our three-year Strategic Plan (2023-2025). This year two areas of deepening focus are:

i) To continue open dialogue and relationship building with Musqueam, Squamish and Tsleil-Waututh Nations

ii) To develop materials regarding the Vancouver Heritage Register, in conjunction with the City of Vancouver

We are expanding our small staff team – promoting our Program Manager of 3 years to our first Director of Education and hiring a new Program Manager. This expanded staff capacity will allow us to provide more access to our educational programming in areas where we have seen consistent waitlists, specifically our Pro-D days for Vancouver teachers.

Over the coming year, VHF will continue to deliver a diverse range of engaging programming, resources, and communications and will provide direct support for heritage conservation through grants, professional guidance, and information resources. VHF will work with a variety of community stakeholders and partners to highlight a wide range of heritage places across the city, showcasing their stories and value to the community.

We resumed many of our in-person activities in 2022/2023, while maintaining several virtual program offerings that proved successful during the early pandemic years. We are excited to be able to offer an in-person heritage house tour once again and will be expanding the reach of the program to celebrate the history and community of one specific neighbourhood, or adjoining neighborhoods. The new expanded program is called *Heritage Discovery Day & House Tour* and is a celebration of a distinct Vancouver neighbourhood or adjoining neighborhoods, incorporating the best of VHF's popular heritage house tour, while building on programming we debuted in 2022 and partnering with local community organizations and businesses to offer a fulsome neighbourhood experience.

Programming and initiatives throughout 2024 will continue to focus on promoting the value of Vancouver's historic places, highlighting the meaningful connections between heritage conservation and environmental sustainability, providing practical support for heritage conservation, and strengthening VHF's own capacity and effectiveness.

### I. PUBLIC ENGAGEMENT AND ACCESS TO HERITAGE

In 2024, VHF will offer a range of educational programming, workshops, walking tours, and a wide array of online resources to help people of all ages learn about local history and heritage places and stay connected to their neighbourhoods and the wider community.

VHF's 2024 programming will include the following:

- **Heritage Week** programming as part of a province and Canada-wide celebration on the theme of ‘Layer by Layer’ (February 19-25). Events include the seventh annual **Places That Matter Community Celebration** at Heritage Hall and a walking tour that explores some of Vancouver’s unique heritage places.
- **Historic Places Days with the National Trust**, focusing on the conservation efforts on the Vancouver Block.
- **Summer Storytelling: Vancouver’s Places That Matter** event, with Keynote speakers Sk̓wx̓wú7mesh Úxwumixw (Squamish Nation) Ta Tsítpi7lh̓kn (Language Nest), an early childhood education centre focusing on Sk̓wx̓wú7mesh sníchim (Squamish Language), for learners 0-3 and their caregivers.
- **‘Heritage Hour’ lecture series** consisting of four presentations throughout the year from local heritage experts on a variety of topics related to the history and heritage of the city. We are scheduled to continue our in-person lecture series in partnership with Hycroft Manor.
- A **Lunch & Learn series** consisting of four events throughout the year featuring architects, engineers, and heritage professionals offering a closer look at major heritage conservation and renovation projects around the city.
- A series of **Walking Tours and Virtual Strolls** exploring Vancouver’s heritage places from a variety of perspectives.
- **Heritage Discovery Day**, including our popular in-person **Heritage House Tour** as well as a heritage scavenger hunt, and partnerships with local businesses and organizations. Heritage Discovery Day will highlight a range of themes and will showcase the benefits of retaining and rehabilitating older buildings and heritage places.
- **Bricks & Brews** lecture series related to Vancouver’s history of brewing (in various senses of the word) in partnership with Vancouver breweries, coffee roasters and distilleries.
- The **Places That Matter Community History Resource website** will continue to grow with new submissions as we launch a new nominations process to identify additional places across the city. The content on the website will be supplemented with additional research and photographs. New plaques will be celebrated with community-driven events.
- **PTM Study Guide** classroom resource for Vancouver Teachers, launching in Fall 2024.
- The **Heritage Site Finder** interactive map of the more than 2200 sites on Vancouver’s Heritage Register will be supplemented with additional research and photographs to grow this rich source of information that is widely used by the community.
- **Field Trip Grants** will be available as part of the Heritage in Schools Program to provide support for local heritage-themed field trips, up to \$250 per classroom.
- **Professional Development** opportunities will be provided for educators including in-class presentations related to available heritage resources, walking tours, support for collaborative inquiry projects, and additional Pro-D Day presentations. For the first time in 2024 we will be able to host more than one Pro-D day programs on the same day, due to our staff expansion. This will increase the reach of our high quality heritage education for Vancouver teachers.



- The sixth annual intake for the **Yosef Wosk Publication Grant** will provide funding to local authors and projects.
- The second annual **Robert Lemon Heritage Studies Prize**, valued at \$10,000.
- A regular **e-newsletter** will be distributed twice per month to approximately 7,500 people.
- VHF's social media strategy will focus on encouraging younger audiences to value, support, and interact with local heritage.
- Strategic communications will continue through a variety of **media** channels (TV, radio, print) to reach a wide audience.

## II. PRACTICAL SUPPORT FOR HERITAGE CONSERVATION

VHF will continue to provide practical support for heritage conservation through educational programs, information resources, grant programs, and input to policy.

In 2024, VHF will offer the following:

- The **Heritage Conservation Grants Program**, which is supported by funding from the City of Vancouver. The first year of the current program will have two intakes (February and October) providing support for heritage conservation across the city according to industry-standard best practices that support the retention of heritage buildings across the city. Grantees will have support throughout the year to complete their projects. VHF will be submitting a report to Council with all relevant data from the program.
- A range of **Heritage Conservation Education workshops** for homeowners, building and site owners/stewards, and heritage professionals to increase knowledge and skills related to heritage planning and conservation. The intention is to offer a mix of virtual and in-person courses depending on the content. We are excited to be able to offer some in-person, hands-on courses in 2024, including a True Colours paint scraping workshop in partnership with the Roedde House Museum.
- **Heritage 101 On Demand** fully online heritage conservation course, launching in Fall 2024.
- New presentations in the **Steps for Sustainability** series to provide learning opportunities related to reducing carbon emissions in older buildings and homes.
- Learning opportunities for students and new graduates of related disciplines through **internships** and the **Student Access Program**.
- New online **information resources** relating to heritage conservation and sustainability in addition to the wide range of existing information on the VHF website.
- The **VHF Reading Room**, which provides access to hundreds of published resources related to Vancouver's history and to heritage conservation. A new online catalogue was launched in 2022 and provides improved searchability of the collection. As pandemic restrictions have lifted, we are now able to welcome researchers to consult material on-site at our office at Heritage Hall.
- The VHF **Trades and Professionals List**, which will continue to be maintained and updated. The list ensures homeowners and building stewards have access to high quality, reputable skilled trades people for heritage conservation projects.

- Support and provide input to **policy initiatives** relating to cultural heritage, heritage buildings and sites, their recognition, retention, and conservation.

In 2024, VHF will continue to work with the City to:

- REVIEW The **Heritage Energy Retrofit Grant Program**. The program supports energy efficiency upgrades and the reduction of greenhouse gas emissions in heritage and character homes and buildings. VHF will continue to publicize the incredible results of this program through several Case Studies and will look to expand the program in partnership with the City of Vancouver to increase the impact and related sustainability benefits.
- Steward the **Heritage Register** and work to promote the resource to the public.

### III. CAPACITY AND EFFECTIVENESS: FUNDRAISING, OPERATIONS AND GOVERNANCE

VHF will continue to generate operating and project funding and work towards long-term funding sustainability.

In 2024, VHF will aim to do the following:

- Submit an **Annual Report** to the City of Vancouver to facilitate the release of the 2024 operating funds in the amount of \$143,586 which is the second year of a three-year operating grant (2023-2025).
- Raise \$85,000 through a number of virtual and in-person **fundraising** events and charitable donations.
- Generate \$82,500 through **tours, events, and workshops** from ticket sales and corporate sponsorships.
- Generate \$109,655 in funding for **special projects**, including new and ongoing initiatives, from grants, donations, and sponsors.
- Continue management of VHF **long-term investments** to achieve growth for long-term stability of funding. Receive \$95,000 in interest and dividend income from endowment investments to support programs.
- Continue work related to the findings of the 2021 **diversity, equity and inclusion** audit with the guidance of the Diversity, Equity, and Inclusion Committee.
- Retain and further build broad participation and high level of engagement on **VHF Board of Directors and committees**, along with relevant skill sets and expertise.
- Set goals and conduct performance reviews and mid-year goal reviews with **staff** to help them grow their careers in non-profit management and heritage conservation and provide continuing education opportunities.
- Continue to recruit, recognize, and reward **volunteers** and provide meaningful opportunities to contribute to VHF's work.
- Acknowledge the support of individual **donors** in a variety of ways through the year.