



September 24, 2019

Susanne Thompson
Director of Finance
City of Victoria
#1 Centennial Square
Victoria, BC V8W 1P6

Re: 2020 Grant Funding Request

Dear Ms. Thompson,

The Victoria Heritage Foundation (VHF) respectfully submits our 2020 direct-award funding request as approved by our Board of Directors on September 24, 2019. The 2020 request of **\$226,803** (increase of \$5,963) is consistent with our 2018 and 2019 requests with a 2.7% cost of living increase. This amount represents VHF grants to homeowners, education awareness projects and our operating costs. Costs for heritage conservation work have increased dramatically in recent years. Skilled trades shortages, building code and seismic requirements and hazardous material abatement have all contributed to significantly higher costs. VHF plans to monitor and analyze the continued demand and costs for grants.

Victoria has long recognized that heritage conservation is critical to maintaining its image as a vibrant city of distinctive neighbourhoods. The City of Victoria established the Victoria Heritage Foundation (VHF) in 1983 to administer a financial grant program to support the conservation of existing Heritage-designated houses and encourage future designations. The program has thrived for 36 years, with 89% of the City's 420 designated houses receiving at least one grant towards restoration, enhancement and vital maintenance. Continued support for the grant program upholds the City's Official Community Plan policy commitment to enable and support heritage conservation through incentives.

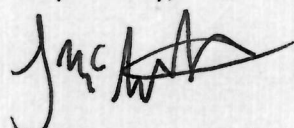
Attached is the list of grants approved for 2019. VHF is able to fund up to 50% of project costs to a maximum of \$25,000, although many projects exceed this amount. 2019 grant funding leveraged over **\$176,827** in private investment. The 50% ratio matches VHF's historical 1983-1990 matching grants and brings our funding in line with other heritage programs including those of the Victoria Civic Heritage Trust. We hope to be able to maintain this percentage in the future.

VHF's 2018 Annual Report includes Financial Statements that document our yearly expenditures and budget allocations. The Annual Report was distributed to Mayor and Council and key City staff in July and can be viewed on our website. In 2018, members and volunteers contributed over 1,320 volunteer hours towards the success of the Victoria Heritage Foundation.

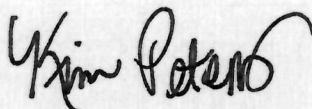
VHF undertakes educational projects including our comprehensive website, neighbourhood heritage walking tour brochures and the award-winning four-volume series *This Old House: Victoria's Heritage Neighbourhoods*, furthering knowledge and awareness of Victoria's built heritage. Our nine walking tour brochures are reprinted annually as required. In 2019 our newest brochure was completed for the Oaklands neighbourhood. A FAQ brochure was produced. VHF also assists the City's planning department with research for potential new designations when requested.

The Victoria Heritage Foundation is appreciative of the continued support from the City of Victoria. We would be pleased discuss this request at any time. Thank you for your consideration.

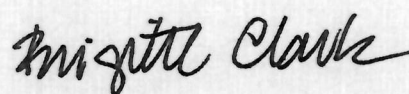
Respectfully,



Theresa McFarland,
Board President



Kim Peters, BCom, CPA, CMA
Treasurer

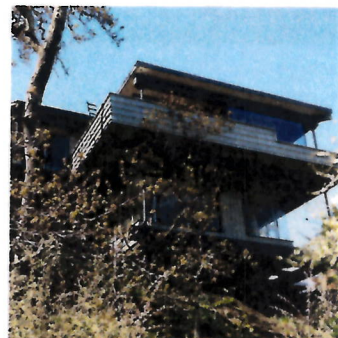


Brigitte Clark,
Executive Director

cc: Andrea Hudson, Acting Director, Sustainable Planning & Community Development
Alison Meyer, Assistant Director, Sustainable Planning & Community Development
John O'Reilly, Senior Heritage Planner, VHF Board
Sarah Potts, Council Liaison, VHF Board

2019 VHF HOUSE GRANTS			
ADDRESS		PROJECT	GRANT
27	Olympia	replace 5 windows, woodwork repairs	\$12,500
1135	Catherine	re-roof	\$12,500
1320	Rockland	storms	\$12,500
643-45	Niagara	chimney, re-roof	\$9,664
2744	Avebury	repair 2 chimneys	\$4,410
135	Medana	windows	\$4,315
1964	Fairfield	conservation report	\$1,500
1260	Denman	re-roof	\$6,248
1052	Amphion	prep + paint, original colours, MPDA	\$13,739
629	Niagara	rebuild chimney	\$2,615
1444-48	Pembroke	window repairs	\$1,322
1261-63	Richardson	prep + paint, MPDA inspection	\$13,563
1270	Balmoral	restore front façade, engineer	\$12,933
1857-59	Fern	window repairs	\$1,419
1231	Montrose	shingle repairs, original colour consult	\$4,455
1924-26	Belmont	prep + paint, MPDA inspection	\$13,635
1001	Terrace	window, door repairs	\$1,082
601	Trutch	1 storm, shingles, stucco	\$2,584
43	Lewis	7 storms	\$1,353
1490	Fairfield	4 storms	\$1,079
2251	Lydia	re-roof	\$5,775
865	Academy	stone wall repairs	\$1,916
2645	Fernwood	2 sets new windows	\$10,889
602	Gorge E	structural bracing & shoring	\$7,361
110	Medana	re-roof	\$12,500
1448	Pembroke	window repairs/new lower sashes	\$4,970
26 GRANTS		@ 50% FUNDING	\$176,827

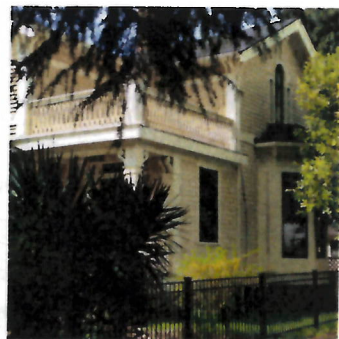
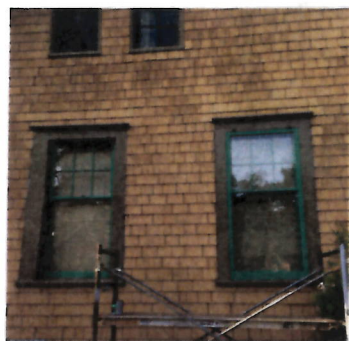
8 projects exceeded the VHF \$25,000 annual maximum
MPDA – Master Painters & Decorators Assoc.



VICTORIA
HERITAGE
FOUNDATION

2018

ANNUAL
REPORT



623 Avalon Rd
James Bay

built: 1899
for: Thomas & Agnes Booz

Heritage-designated: 1977



VHF Grants

2001	seismic specs	\$313
2002	storm drain	\$1,108
2006	re-roof	\$3,588
2017	prep & paint part	\$5,578
2018	12 storm windows	\$3,421



photo: VHF House Grants files

1948

photo: collection Jean Greenaway



photo: VHF House Grants files



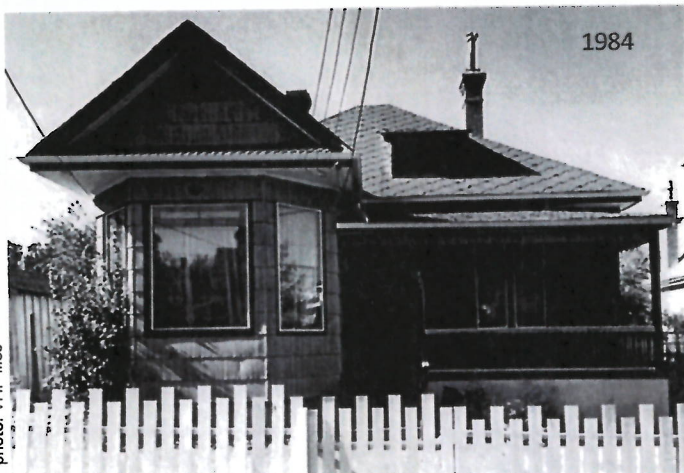
2017

photo: VHF/Vernonica McEllister



1984

photo: VHF files





**2018 REPORT FROM
VICTORIA HERITAGE FOUNDATION PRESIDENT
Theresa McFarland**

The Victoria Heritage Foundation (VHF) has been responsible for administering the City of Victoria's residential grant program for heritage-designated houses since 1983. The economic incentives residents receive assist with the appropriate maintenance, repairs and rehabilitation of heritage homes. As a result, the City of Victoria is known for its charming and distinct heritage neighbourhoods and streetscapes.

In 2018, the VHF completed numerous projects with a goal to educate the public about the important role heritage houses play in our communities and the benefits of the grant program administered by the VHF. These included developing a VHF FAQ document and completing the Oaklands Walking Tour brochure and This Old House - Volume Two: James Bay. The VHF also successfully increased the amount home owners received for their grants in 2018, bringing the percentage up to 40%.

The VHF sincerely wishes to thank former City of Victoria Councillor Pamela Madoff who, over the last 25 years, has contributed countless hours to the VHF as council liaison. The VHF is grateful that Pamela remains as a Board Member and continues to share her time and expertise with the organization.

The Board would like to welcome its new council liaison, Councillor Sarah Potts and thank Senior Heritage Planner Merinda Conley and Heritage Planner John O'Reilly for their continued support.

The work of the House Grants and Education Committees are fundamental to the functioning, decision-making and administration of the VHF. These committees are only possible because of the generosity of the many volunteers who dedicate their valuable time, expertise and enthusiasm to the organization. On behalf of the Board, I would like to sincerely thank you for your contribution.

A handwritten signature in black ink, appearing to read "Theresa McFarland". The signature is stylized with a large initial "T" and a long horizontal stroke at the end.

A BRIEF HISTORY OF THE VICTORIA HERITAGE FOUNDATION

The Victoria Heritage Foundation (VHF) is a not-for-profit organization under the Societies Act that supports owners of Heritage Designated buildings in the City of Victoria which were originally intended as single-family houses.

In 1978 the City of Victoria began allotting direct grants to heritage homeowners, through a system of tax rebates. In 1982 it was learned that the Municipal Act did not allow for such grants to be given directly to private individuals. The City then became the first municipality in BC to establish an arms-length, not-for-profit society, to administer City grant funds for Heritage Designated buildings. The Victoria Heritage Foundation was established in May 1983 to act on the City's behalf, using annual funds provided by the City, to disperse grants to owners of Heritage Designated residences towards rehabilitation costs.

The original 1983 Purposes of the Society, which just mandated the conservation of Heritage Designated houses, were amended by City Council to read:

- a) To promote, at the discretion of the Foundation, the conservation of buildings originally intended as single family or duplex residences, including ancillary buildings, which are protected heritage properties, situated within the boundaries of the City of Victoria, in the Province of British Columbia; and.*
- b) To undertake projects as defined by the Board of Directors of an educational nature for the promotion of the conservation of built heritage.*
- c) To raise funds to fulfill the objectives of the society.*

VHF began by sharing a space in the Carr House with the Hallmark Society. The office was then moved briefly to space at the University of Victoria. In January 1987 the VHF office was located on the top floor of the St. Ann's Academy building until 1988 when rehabilitation initiatives at St. Ann's began. Since then VHF has operated from the home offices of the Executive Director.

HOUSE GRANTS PROGRAM

In 1983 the Victoria Heritage Foundation assumed responsibility for administering the City's funding program to promote the conservation of Victoria's built heritage through the House Grants Program, husbanded carefully by the House Grants Committee.

This was the first such funding program in the Province of British Columbia, and it is still the most comprehensive program for houses. VHF's House Grants Program allocates grants on a priority basis for: structural work such as foundations and seismic upgrading, roofs, chimneys, gutters and drainage systems, exterior rehabilitation including preparation and painting, woodwork, windows and doors. Outbuildings, fences, gates and masonry walls, and specific interior features may be eligible if they are also designated and funding is available.

Between 1978 and 1982, under the City's direct tax rebate system, the reimbursement was up to 100%, depending on the cost of the work. From 1983 to 1990, the ratio was 50% for the most part. The rate then declined steadily, due to the increase in new house designations and applications, with no corresponding increases in the City grant until 2000. This resulted in a considerable reduction over the years in the actual ratio of grant to cost.

Grants are a percentage of total project costs and can vary from year to year based on the number of applications, cost of projects and the grant VHF receives from the City. In 2018 the grants were set at 40% of a maximum annual project cost of \$25,000 and \$25,000 of grant funds per 10 years per house. In 40 years, VHF and the City of Victoria have contributed to 1,365 projects for the rehabilitation and maintenance of 374 Heritage Designated and Covenant houses.

EDUCATION PROGRAM

The Education Committee became active in 1985. In 1997, at the request of the Education Committee, the Board sought permission from the City to look at the building plans stored in the City Hall attic, in order to produce a more fully researched update of our 1991 “James Bay Neighbourhood Heritage Walking Tour” brochure. These plans had never been catalogued and were found to contain a wealth of valuable historical information. Cataloguing of the building plans started in January 2000 with a great number of volunteers. The plans were completed in 2006 and volunteers continued to catalogue plumbing, water or building permits.

In 1999 the VHF’s Education Committee began updating of the City’s *This Old House* book, first published in 1978, and reprinted in 1984 and 1991. The Committee began by cataloguing the residential building plans, with the help of a \$15,000 grant from BC Heritage Trust. Work on *This Old House* began in 1999 with a student grant from Heritage Canada Foundation. VHF’s Education Committee members and volunteers began their concentrated efforts towards this book in 2000. By 2003, it was realized that the new book would require several volumes to cover the then-600 buildings on the City’s Heritage Register in the residential neighbourhoods, including churches, schools, commercial, institutional and apartment buildings (this number has now climbed to over 717). The fourth and final volume of *This Old House* was published in late 2009. The series has received four awards for outstanding achievement in Heritage Advocacy. The Victoria Heritage Foundation has an ongoing goal to update all four volumes as they sell out and new designations are added to the Heritage Register.

In 2002, VHF agreed with the City of Victoria’s Heritage Planner to undertake the research for the new Heritage Designation and Register requests to the City, as the work also needed to be done for the TOH project. Two separate contracts from the City for doing Statements of Significance on 28 houses also ensued in later years.

The first “Neighbourhood Heritage Walking Tour” brochure was initiated in 1991. To date there are nine “Neighbourhood Heritage Walking Tour” brochures, covering sections of Fairfield, Fernwood, James Bay (2), North Park, Hillside-Quadra, Burnside, Vic West and Oaklands.

VHF’s do-it-yourself brochures were named “Your Old House” at the suggestion of heritage consultant and founding VHF Board Member Don Luxton. The first four were written and produced in 2000 in collaboration with the Heritage Society of BC (now Heritage BC) and with funding from BC Heritage Trust (now Heritage Legacy Fund). The Vancouver Heritage Foundation joined as a later partner in the process.

A series of lectures began through collaboration with Historic Seattle in 1998. Originally the Craftsmen Bungalow Society of Victoria took the major initiative for this, but VHF picked it up after four years, and the Craftsmen Bungalow Society of Victoria, an unincorporated group of Arts & Crafts enthusiasts, donated their residual profits to the VHF Education Committee.

“Your Old House Rehabilitation Workshops” have been coordinated in various ways since 1990, and since 1996, VHF has partnered with the Saanich Heritage Foundation.

This history of the Victoria Heritage Foundation is based on a report written in 2009 by Jennifer Nell Barr, Executive Director of VHF from 1986-2008.

ORGANIZATION

Board of Directors

The VHF Board of Directors is comprised of up to 15 members including the City's Heritage Planner and a representative from City Council. The Board meets one evening per month at City Hall to oversee the work of its Committees and to administer its programs. Board members should be informed of the programs and projects of the Board, as well as those of its Committees and other complementary organizations. They promote the Victoria Heritage Foundation in the community, demonstrate leadership and look for opportunities, while maintaining a long-range outlook.

House Grants Committee

House Grants Committee members are appointed by the Board. The Committee consists of volunteer inspectors that include professionals, trades people, homeowners and other interested persons, who have house construction, rehabilitation or related experience. House Grant Committee members meet one evening a month to draft policies and review grants. They provide the essential function of House Grant Inspectors, guiding both the homeowner and the Board regarding appropriate rehabilitation work. Inspectors make site visits before, during and after project completion. From February to April, new grant applications are reviewed and the yearly list of accepted projects is established. Members perform on-site inspections to ensure the work is being done according to the approved application. Upon project completion, inspectors provide reports to the Committee, Executive Director and the Board. VHF has established clear guidelines and priorities for approving applications. The House Grants Committee annually reviews policy issues and the program's "Application Guidelines & Conditions", and "Rehabilitation Requirements".

Education Committee

Education Committee members are appointed by the Board. The Education Committee promotes the preservation and public awareness of built heritage in Victoria. Projects to date have included: the production of educational booklets entitled "Your Old House" for rehabilitation and maintenance of elements of old houses; the development of "Neighbourhood Heritage Walking Tour" brochures; the cataloguing the City of Victoria's house plans & permits, and historical research and architectural descriptions on properties requesting Heritage Designation or Registration. The Committee has also produced and updated the four volumes of *This Old House*, detailing properties in the residential neighbourhoods on Victoria's Heritage Register. The Education Committee has sponsored special events such as lectures by renowned experts and Your Old House Workshops.

Staff

The administration and day-to-day operations of VHF are carried out by the Executive Director. This is a part-time contract position. While the VHF's mailing address is at Victoria City Hall, the Executive Director operates from a home office.

Volunteers

Volunteers are the backbone of this organization. Board members, Committee members and other volunteers continue to donate many hours to the work of VHF. Some volunteers work on specific or ongoing projects, while others volunteer as needed for special events. Volunteers are not required to attend meetings, although they are occasionally invited to meet Committee members and report on their projects. New volunteers and ideas for promoting the work of the Victoria Heritage Foundation in the community are always welcome.

2018 BOARD & COMMITTEE MEMBERS, CITY OF VICTORIA LIAISON, STAFF & VOLUNTEERS

Board of Directors

Doug Koch, VHF President, retired city planner (until June 2018)
 Theresa McFarland, VHF President, heritage officer, BC Government (since June 2018)
 Andrew Rushforth, VHF Vice-President, structural engineer
 Kim Peters, VHF Treasurer, chartered professional accountant (since May 2018)
 Aureleo Reyes, VHF Treasurer, chartered professional accountant (resigned April 2018)
 Stephen Lyons, VHF Legal Advisor, lawyer
 Colin Gareau, Director, realtor (since February 2018)
 Maggie Graham-Bell, Director, conservator consultant
 Ben Schweitzer, House Grants Committee co-chair, project manager
 Keith Thomas, Education Committee chair, researcher
 Jeff Sheldrake, executive director, BC Government (since November 2018)
 Pamela Madoff, Council liaison (until November 2018) Director (since November 2018)
 Sarah Potts, Council liaison (since November 2018)
 Merinda Conley, senior heritage planner
 John O'Reilly, heritage planner

House Grants Committee

Christine Belzile, joiner RSE
 Graham Leavett-Brown, retired structural technician
 Veronica McEllister, architectural technologist
 Davyd McMinn, carpenter/woodworker
 Sean Nowak, joiner/woodworker
 Lee Ottewell, licensed building inspector
 Andrew Rushforth, structural engineer
 Ben Schweitzer, project manager

Education Committee

Jennifer Barr, retired heritage consultant
 Jackie Krismer, retired teacher
 Theresa McFarland, Education Committee Chair, heritage officer, BC Government (until June 2018)
 Audrey Prendergast, retired librarian
 Nick Russell, heritage researcher
 Keith Thomas, Education Committee Chair, researcher (since June 2018)
 John Veillette, retired museum collections manager

VHF Contract Staff

Brigitte Clark, executive director

Other Volunteers

John Adams	Mark Aitken	Colin Barr
Janet Cross	Ron Greene	Russell Fuller
Donald Luxton	Dorothy Mindenhall	Margaret Narain
Susan Nickum	Sherri Robinson	Sharon Russell
Stuart Stark	Janet Stevens	Ken Sudhues
Leona Taylor	Margot Todd	Julia Trachsel
Drew Wavelyn	Greg Windwick	

2018 HOUSE GRANTS PROGRAM

The Victoria Heritage Foundation's house grants help offset the higher costs of rehabilitating a heritage-designated property. VHF grants encourage homeowners to undertake necessary rehabilitation of the building's character-defining elements. The grants also help to ensure that the work is compatible with the character and era of the house and follows the *Standards and Guidelines for the Conservation of Historic Places in Canada*.

2018 saw a continuation of the building boom in Victoria resulting in labour shortages and high construction costs. These factors had an effect on the availability of trades and quality of work for heritage projects.

In 2018 VHF made important changes to the painting requirements. Inspection of VHF funded painting projects was done through the Master Painters and Decorators Association. This non-profit quality assurance company provided painters with detailed specifications for painting heritage houses and followed up with site visits and written reports before signing off on completed projects. This resulted in superior paint projects that satisfied both the homeowners and VHF. Four houses were painted in 2018.

The grant percentage in 2018 was increased to 40%. The last time VHF was able to offer this level of funding was in 1991.

VHF and homeowners continue to benefit from the knowledge and commitment of our volunteer house grants inspectors. Their participation is greatly appreciated.

The following page lists 2018 completed grants. A summary of statistics of the City of Victoria's funding assistance program for protected heritage houses over the past 40 years can be found on the last page of this report.

In 2018:

- 31 projects completed totaling \$166,404 in grants
- homeowners invested a minimum of \$416,010
- maximum eligible project costs was \$25,000
- grants were 40% of project costs
- average grant was \$5,368
- 10 houses were re-roofed
- 7 houses installed wood storm windows

2018 HOUSE GRANTS



106 Medana St
front porch repairs



1261-63 Richardson St
re-roof



333 Simcoe St
new windows, storms

2018 HOUSE GRANTS

ADDRESS		PROJECT	GRANT \$
126	South Turner	re-roof	\$7,688
623	Avalon	storms	\$3,421
1109	Catherine	cresting, conservatory repairs	\$2,465
106	Medana	front porch repairs	\$4,149
652	Battery	window repairs	\$664
1261-63	Richardson	re-roof	\$10,000
333	Simcoe	new windows, storms	\$7,042
505-07	Springfield	repoint foundation	\$1,155
40	Government	re-roof	\$9,574
1444-48	Pembroke	prep+paint, colours	\$9,998
1203	Yukon	re-roof	\$6,559
1421	Grant	re-roof	\$3,696
589	Toronto	storms	\$5,712
0743	Vancouver	re-roof	\$5,345
2645	Fernwood	stained glass repairs, garage roof	\$1,734
218-20	St. Andrews	re-roof	\$6,942
0942-44	St. Charles	stucco	\$756
0725	Vancouver	prep+paint	\$10,967
1231	Montrose	re-roof, gutters	\$9,082
242	Robert	wdwk repairs, storms, prep+paint	\$4,685
1759	Rockland	re-roof part	\$10,000
1001	Terrace	window repairs	\$1,228
3020	Quadra	stone foundation, brick repairs	\$8,562
1646	St. Francis Wood	new windows & door	\$10,000
140	Government	prep+paint north & west sides	\$5,209
39	Lewis	windows, storms	\$567
601	Trutch	windows	\$1,646
35	Olympia	prep+paint	\$10,613
43	Lewis	11 storms	\$1,432
1490	Fairfield	2 storms	\$490
35	San Jose	re-roof	\$5,023
31 GRANTS		@ 40% FUNDING	\$166,404

2018 EDUCATION PROGRAM

The Victoria Heritage Foundation's Education Committee's mandate is, "to undertake projects of an educational nature for the promotion of the conservation of built heritage."

VHF volunteers once again offered the popular guided walking tours of the Fernwood neighbourhood at their annual Fernfest. They also participated in Ross Bay Villa's BC Confederation Day Event.

This Old House

In 2018 volunteers completed the updating and revising of Volume Two - James Bay. The addition of 200 demolished houses has been very well received and renewed interest in the history of the James Bay neighbourhood and highlights what has been lost over the years. Updating and revising of Volume Three - Rockland, Burnside, Harris Green Hillside-Quadra, North Park & Oaklands was underway. In 2018, volunteers spent over 880 hours on updates and revisions of This Old House. Over 8,100 copies of This Old House have been sold to date.

Neighbourhood Heritage Walking Tour Brochures

VHF has now produced nine tour brochures. Every year several thousand printed brochures are distributed through Tourism Victoria's Visitor Centre, City Hall, The Central Branch of the Victoria Public Library and locations throughout the neighbourhoods. In 2018 the "Oaklands Rise" brochure, covering a portion of the Oaklands neighbourhood, was completed. The online web map version includes photos of all the properties. The next walking tour is planned for part of the Gonzales neighbourhood.

Cataloguing City Plans

The Education Committee began cataloguing residential building plans at Victoria City Hall in 2000. This valuable research resulted in a searchable database of the City's building plans and other permits for the residential neighbourhoods and continues to be indispensable for researching This Old House and the walking tour brochures. While VHF volunteers haven't been able to access the plans at City Hall for several years, we are still reaping the benefits of their valuable research. The following page is a look back at the work of the volunteers provided by long time VHF volunteer and researcher Nick Russell.

Volunteers

VHF members & volunteers contributed **over 1,320 hours** towards the work of the Victoria Heritage Foundation. Their commitment, time and expertise stretches our resources and promotes relationships that support heritage conservation.

We are grateful for the continued support of our members and volunteers, without whom we could not have delivered our programs in 2018.

This Old House Volumes

1. Fernwood & Vic West (2013)
2. James Bay (2018)
3. Rockland, Burnside, Harris Green, Hillside-Quadra, North Park, Oaklands (2014)
4. Fairfield (2009)

Neighbourhood Heritage Walking Tours

1. James Bay No 1 - Emily Carr Walk
2. James Bay No 2 - Ogden Pt - Inner Harbour
3. Fernwood - Fernwood Village
4. Hillside-Quadra - Smith Hill
5. North Park - Central Park
6. Fairfield - Southwest Fairfield
7. Burnside - Burnside-Gorge
8. Vic West - Vic West-Gorge
9. Oaklands - Oaklands Rise

CATALOGUING PLANS-A RETROSPECTIVE

by Nick Russell

To most people, they are just a bunch of boring data. To a crew of devoted heritage volunteers, they are fascinating, frustrating and rewarding statistics and old house descriptions. To future historical and heritage researchers, they will be a goldmine.

It's over a decade since the first volunteers of the Victoria Heritage Foundation crept up a dark stairway to the dust-covered attic of Victoria City Hall, and began cataloguing old house plans from A to Z: Academy, Acton, Adanac, Albany, Albert, Alderman, Alma.... the bundles of plans were stuffed into pigeon-holes all round the room and almost to the ceiling. A thousand? Ten thousand? It would take a decade to find out!

The idea was to identify what plans the City had for residential buildings, and to catalogue them. The plans were clearly at risk (Many a century old, in a fire-trap, and some so fragile they disintegrated as they were unfolded). One or two afternoons a week, teams of two volunteers gathered in a disused, unfinished attic space, with an obsolete computer and a template for plan descriptions. They would gather up an armful of plans from the plans room nearby, then carefully unroll, one by one. They might find a single sheet of paper, showing details of a basement suite added to a house in 1947, with no further information, or they might find a fat bundle documenting all the lives of a Rockland mansion, from 1912, including later suites and perhaps eventually conversion back to single-family status. Sometimes they might find a beautiful, original drawing by one of Victoria's many fine early architects, from Burris to Teague, from James to Wilson. And if they were exceptionally lucky, they would find drawings by Samuel Maclure of a house that nobody knew he'd designed.

One person would "read" the plans, while the other did the data-entry and consulted: Address, Legal description, plumbing permit number, owner....

Some of the volunteers knew little about architecture, but swiftly learnt about quoins, corbels and capitals. One was a retired architect, happy to pass on his expertise. They came to respect builders they had never heard of before—Parfitt Brothers, Luney Brothers, McCrimmon—

While this was going on, the volunteers were able to see the first fruits of their work: The Victoria Heritage Foundation began producing what became a four-volume series, *This Old House....*, incorporating large amounts of the new-found data.



Stacks of plans in City Hall attic. Photo: 2004, Nick Russell



Nick and Sharon Russell cataloguing plans in 2004.



Janet Stevens and Sharon Russell. Photo: 2011, Nick Russell

VICTORIA HERITAGE FOUNDATION

Financial Statements

For the year ended December 31, 2018

(Unaudited)

Anthony R. Lobmeier

Chartered Professional Accountant

REVIEW ENGAGEMENT REPORT

To The Board of Directors of Victoria Heritage Foundation

I have reviewed the accompanying financial statements of Victoria Heritage Foundation (the "Foundation") that comprises the balance sheet as at December 31, 2018 and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which requires me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Victoria Heritage Foundation as at December 31, 2018, 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.



Victoria, BC
June 4, 2019

Chartered Professional Accountant

VICTORIA HERITAGE FOUNDATION
STATEMENT OF FINANCIAL POSITION

As at December 31, 2018

(Unaudited)

	2018	2017
ASSETS		
Current		
Cash (Note 2c)	\$ 139,390	\$ 140,018
Account receivable	1,900	815
GST receivable	2,937	1,449
Prepaid expenses	2,773	2,732
Inventory (Note 2d)	<u>3,495</u>	<u>1,735</u>
	<u>\$ 150,495</u>	<u>\$ 146,749</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 3,378	\$ 2,795
Grants payable	49,804	35,566
Deferred revenue (Note 3)	<u>298</u>	<u>842</u>
	53,480	39,203
NET ASSETS		
Net assets		
Unrestricted net assets	<u>97,015</u>	<u>107,546</u>
	<u>\$ 150,495</u>	<u>\$ 146,749</u>

On behalf of the board:

_____ Director
_____ Director

**The accompanying notes are an integral part of
these financial statements**

VICTORIA HERITAGE FOUNDATION

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the year ended December 31, 2018

(Unaudited)

	2018	2017
Revenues		
Grant - City of Victoria	\$ 220,841	\$ 210,125
Publication revenue	5,144	2,440
Interest income	<u>983</u>	<u>289</u>
	226,968	212,854
Grants For Heritage House Restoration	<u>168,190</u>	<u>119,751</u>
	<u>58,778</u>	<u>93,103</u>
Expenses		
Insurance	3,173	435
Memberships and dues	256	156
Office	2,704	2,073
Professional fees	2,921	2,069
Education Committee	495	554
Publication costs	4,375	3,609
Sub-contracts	54,882	53,649
Telephone	<u>503</u>	<u>489</u>
	<u>69,309</u>	<u>63,034</u>
Excess (deficiency) of revenues over expenses	(10,531)	30,069
Unrestricted net assets, beginning of year	<u>107,546</u>	<u>77,477</u>
Unrestricted net assets, end of year	<u>\$ 97,015</u>	<u>\$ 107,546</u>

The accompanying notes are an integral part of
these financial statements

VICTORIA HERITAGE FOUNDATION

STATEMENT OF CASH FLOWS

For the year ended December 31, 2018

(Unaudited)

	2018	2017
Cash flows from operating activities	\$ (10,531)	\$ 30,069
Excess (deficiency) of revenues over expenses		
Changes in non-cash working capital	(1085)	8
Accounts receivable	(1,760)	2,890
Inventory	(41)	(2,732)
Prepaid expenses	583	(734)
Accounts payable and accrued liabilities	14,238	(27,342)
Grants payable	(1488)	(776)
Due from government agencies	(544)	(726)
Deferred revenue		
	<u>(628)</u>	<u>657</u>
Cash flows from operating activities	(628)	657
Net decrease in cash	<u>140,018</u>	<u>139,361</u>
Cash, beginning of year		
	<u>\$ 139,390</u>	<u>\$ 140,018</u>
Cash, end of year		

The accompanying notes are an integral part of these financial statements

VICTORIA HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

(Unaudited)

1. Purpose of the organization

The Victoria Heritage Foundation ("the Foundation") was incorporated June 9, 1983 under the Society Act of British Columbia. The Foundation administers the City of Victoria's funding program for heritage houses. The purpose of the Foundation is to promote the conservation of buildings originally intended as single family or duplex residences, including ancillary buildings, which are protected heritage properties, situated within the boundaries of the City of Victoria, in the Province of British Columbia and to undertake projects of an educational nature for the promotion of the conservation of built heritage. The Foundation is a non-profit organization as described in paragraph 149(1)(l) of the Income Tax Act and therefore is not subject to either federal or provincial income taxes.

2. Significant Accounting Policies

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and include the following significant accounting policies:

a. Revenue Recognition

(i) Grants

The annual operating grant from the City of Victoria is recognized in revenue once the City advises the Foundation of the expected operating grant for the year.

Publication grants are recognized when the related publications are printed and available for distribution to the public.

(ii) Publications and services

Revenue is recognized at the time of shipment or when the service is rendered.

(iii) Interest income

Interest income derived from a cash savings account is recognized as received and from a redeemable guaranteed investment certificate is accrued monthly.

b. Donated Services

The work of the Victoria Heritage Foundation is dependent on volunteer services. The value of donated services is not recognized in these statements.

c. Cash

Cash consists of bank deposits and short-term investments with maturity or redemption dates of less than 90 days. The short-term investment consists of a redeemable guaranteed investment certificate which is recorded at amortized cost, which approximates current market value.

d. Inventories

Inventories are measured at the lower of cost and net realizable value. The cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition and is determined using the weighted average cost method. Net realizable value is the estimated selling price in the ordinary course of business, less any applicable variable selling costs.

e. 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 amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Actual results could differ from these estimates.

VICTORIA HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

(Unaudited)

3. Deferred Revenue

Deferred revenue represents grants received from the City of Victoria that will be spent in a subsequent year. Deferred revenue is outlined as follows:

	2018	2017
Grant - City of Victoria - This Old House Volume 1	298	538
Grant - City of Victoria - This Old House Volume 3	<u>-</u>	<u>304</u>
	<u>\$ 298</u>	<u>\$ 842</u>

4. Economic Dependence

The Foundation is economically dependent on an operating grant from the City of Victoria representing 97.3% of total revenue (2017- 98.7%).

5. Financial Instruments

Under the standards for recognizing and measuring financial instruments, all financial assets are classified into one of the following four categories: held for trading, held to maturity, loans and receivables or available for sale. All financial liabilities are classified into one of the following two categories: held for trading or other financial liabilities.

The Foundation's financial assets and liabilities are classified and measured as follows:

Asset/ Liability	Category	Measurement
Cash	Held for trading	Fair value
Accounts receivable	Loans and receivable	Amortized cost
Accounts payable and accrued liabilities	Other financial liabilities	Amortized cost
Grants payable	Other financial liabilities	Amortized cost

Financial instruments measured at amortized cost are initially recognized at fair market value and then subsequently at amortized cost with gains and losses recognized in the statement of operations in the period in which the gain or loss occurs.

a. Fair Value of Financial Instruments

The fair value of a financial instrument is the estimated amount the Foundation would receive or pay to settle a financial asset or financial liability as at the reporting date.

The fair values of amounts receivable, accounts payable and accrued liabilities and grants payable approximate their carrying values due to their nature or capacity for prompt liquidation.

b. Risks and Concentrations

The Foundation is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Foundation's risk exposure at the balance sheet date.

VICTORIA HERITAGE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS

For the year ended December 31, 2018

(Unaudited)

5. Financial Instruments (continued)

b. Risks and concentrations (continued)

(i) Cash flow risk

The Foundation is exposed to cash flow risk resulting from the possibility that future cash flows associated with a monetary financial instrument will fluctuate in amount. The exposure to cash flow risk arises from its deposits with a major credit union which earns interest at market rates. The Foundation has no interest bearing liabilities.

(ii) Credit risk

Credit risk is the possibility that other parties may default on their financial obligations. At year end, the maximum exposure of the Foundation to credit risk in cash was \$139,390 (2017-\$140,018). This risk is minimized by ensuring that the Foundation's funds are held in major financial institutions.

(iii) Liquidity risk

Liquidity risk is the risk that the Foundation will not be able to fund its obligations as they come due, including being able to liquidate assets in a timely manner at a reasonable price. The Foundation monitors forecasts of cash flows from operations and maintains its financial assets in the form of cash. Investment income is not a primary source of revenue. The Foundation has not entered into any derivative transactions.

(iv) Price risk

The Foundation is not exposed to significant price risks in the form of currency risk, interest rate risk or market risk as it has no material financial assets other than cash.

6. Remuneration

On November 28, 2016, the British Columbia Societies Act came into force. Included in the new Act is a requirement to disclose remuneration paid to all directors, the ten highest paid employees and all contractors who are paid at least \$75,000 annually.

During the year, the Foundation paid no remuneration to the Board of Directors, had no employees and had no contractors whose remuneration was in excess of \$75,000.

1978 - 2018 FUNDING FOR PROTECTED HERITAGE HOUSES

Year	No. of New Designated Houses	Total Designated Houses	City Funding \$	Administration & Education Costs \$	¹ Total House Grants Paid \$	Admin/Ed. & House Grants Spent \$	No. of House Grants	No. of 1 st -time House Grants	House Grant %	Minimum Paid by Designated Homeowners \$
1974	3	3								
1976	8	11								
1977	53	64								
<i>City of Victoria grant program for heritage-designated houses instituted 1978; funded by tax rebates</i>										
1978	11	75	48,866		48,866	48,866	19	18	100	
1979	7	82	55,470		55,470	55,470	27	25	100	
1980	7	89	81,198		81,198	81,198	36	17	100	
1981	3	92	92,591		92,591	92,591	30	7	100	
1982	2	94	35,942		35,942	35,942	12	6	100	
<i>Victoria Heritage Foundation created by Victoria City Council May 1983; City funds VHF through annual grant</i>										
1983	2	96	65,972	3,038	60,584	63,622	23	4	50	60,584
1984	10	106	73,081	20,833	41,849	62,682	21	8	50	41,849
1985	16	122	64,141	30,000	49,494	79,494	26	8	50-75	45,000
1986	16	138	62,404	7,000	49,273	56,273	22	4	50	49,273
1987	11	149	60,000	7,622	52,224	59,846	27	10	50	52,224
1988	8	157	77,000	7,559	68,190	75,749	24	7	50	68,190
1989	12	169	80,000	11,265	68,577	79,842	26	9	50	68,577
1990	8	177	80,000	10,380	74,751	85,131	29	15	50	74,751
1991	15	192	80,000	8,815	74,576	83,391	27	12	40	111,864
1992	6	198	80,000	9,748	65,897	75,645	27	10	30	153,760
1993	8	206	80,100	10,847	71,562	82,409	30	6	33	143,124
1994	6	212	80,100	8,634	74,483	83,117	24	9	45	91,035
1995	10	222	80,100	9,564	69,225	78,789	28	13	35	128,561
1996	9	231	80,100	10,823	73,449	84,272	31	7	35	136,405
1997	9	240	80,100	14,870	65,203	80,073	35	9	25	199,617
1998	5	245	80,100	14,592	62,491	77,083	33	8	25	204,303
1999	20	265	80,100	20,990	58,736	79,726	31	6	25	196,812
2000	16	281	105,000	34,607	70,309	104,916	34	9	25	281,236
2001	18	299	118,000	39,187	78,255	117,442	39	14	29	269,875
2002	14	313	125,000	56,831	71,311	128,142	38	16	25	285,244
2003	12	325	125,000	43,043	73,957	117,000	34	7	25	295,828
2004	9	334	128,775	38,546	74,777	113,323	37	7	20	373,885
2005	7	341	136,351	82,200	83,811	166,011	49	12	20	419,055
2006	6	347	151,059	50,164	91,397	141,561	45	13	25	365,588
2007	11	358	168,746	103,043	123,770	226,813	51	9	27	422,607
2008	11	369	175,809	65,484	114,344	179,828	52	12	23	497,148
2009	5	374	196,139	124,836	98,900	223,736	42	10	25	395,600
2010	8	382	194,452	63,149	85,603	148,752	36	7	25	342,412
2011	6	388	189,368	62,990	135,378	198,368	38	2	30	451,260
2012	8	396	189,368	69,077	157,341	226,418	50	7	30	524,470
2013	8	404	193,931	62,729	181,023	243,752	53	11	35	517,209
2014	6	410	191,734	63,399	172,243	235,642	48	7	35	505,456
2015	1	411	189,368	63,579	131,277	194,856	39	3	35	375,077
2016	7	418	205,000	65,905	143,599	209,504	36	9	34	422,350
2017	0	418	210,125	63,034	124,677	187,711	25	0	38	328,097
2018	2	420	220,841	69,309	166,404	235,713	31	1	40	416,010
Totals	420	420	\$4,820,431	\$1,727,692	\$3,573,007	\$5,000,699	1,365	374		\$9,314,336

¹ House Grant figures differ from Financial Statements, which show House Grants approved for the year, minus cancellations.

photo: VHF / Brigitte Clark



2018

140 Government St
Woodlands
James Bay

built: 1861; 1909
architects: John Wright &
George H. Sanders (1861);
Samuel Maclure (1909)

for: James & Phoebe Bissett;
John & Emma Newbury

Heritage-designated: 1976

photo: collection R. Shandley



circa 1910

photo: Hallmark Heritage Society Archives



1978



VHF Grants

1989	upper verandah, windows	\$5,120
1990	re-roof	\$4,925
2001	seismic upgrade	\$2,873
2002	prep & paint	\$2,240
2007	steps, woodwork repairs	\$1,088
2011	re-roof	\$4,012
2012	prep & paint front	\$1,470
2015	repair 2 chimneys	\$202
2018	prep & paint N, W sides	\$5,209



Oaklands Rise Heritage Walking Tour

VHF's latest heritage walking tour was completed in 2018. The Oaklands Rise tour starts and ends at the Jewish Cemetery near the junction of Fernwood and Cedar Hill Roads. It explores a variety of 20th-century architectural house styles along the tree-lined streets of Oaklands. This self-guided 1.8 km (1.1 miles) walking tour briefly describes some history of selected houses on streets either side of Fernwood Rd, between Ryan and Haultain Streets. Some streets lack sidewalks, creating a shared space with a unique, almost rural feel within an urban area.

All nine heritage walking brochures are available from Victoria City Hall, the Tourist Info Centre on the Inner Harbour and the Central Library. The web app versions can be accessed from the VHF website.

