



T H E
P O L
Y G
O N

The background of the entire page is an abstract artwork. It features a dense network of glowing, translucent blue and purple lines that resemble shattered glass or a complex web. These lines are set against a solid black background, creating a high-contrast, ethereal effect. The lines vary in thickness and direction, some forming sharp angles while others curve gracefully. The overall composition is dynamic and visually striking.

THE P ONLY G ON

Cover: Skeena Reece, *My child* (detail), 2021

This page: Lacie Burning, *seeing in the dark* (detail), 2021



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Annual Report 2021



2021 Director's Report

As The Polygon emerges out of the uncertainty of the COVID-19 pandemic, and as we start to initiate programs and events in person again, I'm immensely grateful to see the Gallery acting as a catalyst for social activity and connection in ways that we have not seen for some time. We are at a pivot point in the pandemic, one that is hopefully not a lull in a storm, and the Gallery is taking stock of two very difficult years and the lessons we have learned throughout.

I would like to begin by acknowledging the immense good will and hard work of The Polygon's staff, who have steered the institution forward not just intact, but in growing health. It's a testament to a great team that the institution is thriving in ways that also build resiliency in the face of uncertainty and difficulty, and that the Gallery continues to stand for opportunities for artists and their communities above all else.

Central to this, the Gallery's programming continued to exhibit depth, diversity, and ambition. The year's first major exhibition, *Feast for the Eyes*, surveyed the many ways artists have pictured food through photography over the past century and a half. Rescheduling the exhibition from its original 2020 timing proved fortuitous, particularly for audiences gradually reattuning to gathering again, in the

wake of enforced isolation, and in particular the role of food as a social cohesive. Our thanks to the Aperture Foundation (with which the Gallery will partner again in 2023), as well as curators Susan Bright and Denise Wolff for their adaptive energies and hard work in bringing *Feast for the Eyes* to Vancouver.

In tandem with *Feast*, the Gallery was excited to mount Derya Akay's *Meydan*, our fourth public art commission in our ten-year collaboration with the Burrard Arts Foundation. *Meydan*—Turkish for town square or public space—took over the ground floor gallery in a provocative blend of interactive sculpture, farmer's market, and community gathering spot. Akay tested the parameters of the installation as a site of interactivity, and by extension blurred the line between artist and audience.

Also in the spring, *Response: Our Land Narrative* curated by Nicole Brabant, saw the conclusion of 2020's Response program. Participants engaged in a series of workshops led by Indigenous artists and Knowledge Keepers, culminating with two presentations in the spring—the first of installation-based works, followed by screenings of video works—that activated stories and conversations about connection, resistance, and migration, often through experimental approaches.

In the summer, Elliott Ramsey unveiled *Interior Infinite*, his first major exhibition in his new role as Curator at The Polygon. *Interior Infinite* brought an ambitious group of international and local artists together on the shared theme of costume and masquerade as methods of revealing, rather than concealing identity. Politically astute while also formally generous, *Interior Infinite* was amplified by provocative conversations in our ongoing Podcast series between Ramsey and artists Dana Claxton and Skeena Reece, as well as visual activist Zanele Muholi in dialogue with photography curator John Fleetwood and independent curator and writer Missla Libsekal.

In the fall, *The Lind Prize 2021* featured seventeen artists, its biggest iteration to date, and testament to the growing importance of both the exhibition and prize in providing a platform for BC's emerging artistic talent. We extend thanks to all the artists in the exhibition for terrific contributions, to the jury of Kristy Trinier, Joni Low and Cate Rimmer, and to the 2021 Lind Prize winner Charlotte Zhang, with whom we look forward to working in the future.

Ending 2021, the Gallery mounted an extensive survey of work by Vancouver artist Stephen Shearer, which focused on the importance of the artist's monumental archive of photographic

Opposite: Ursula Mayer, *Eternal Vomit Ground of Reality*, video still, 2020



and print material, and the ways this pictorial reservoir continues to act as source material for the artist's practice across diverse mediums. Shearer's career has been marked by consistently steady growth in international acclaim and prestige, and the solo show at The Polygon was one of a small number of opportunities that local audiences have had to see his work.

Parallel with Shearer's exhibition, *OG Punk* showcased portraits by photographer Dina Goldstein of key figures from the West Coast's legendary punk rock scene of the 1980s and 1990s. The show spoke to the legacy of punk as an anarchistic, youth counterculture rebelling against mainstream society, through current images of key protagonists from the Vancouver and Victoria scenes, as they carry their ethos into middle age.

Throughout the year, The Polygon continually adapted to the shifting challenges of the pandemic, while developing innovative ways to expand its program, engage new audiences and find creative ways to fund its growing initiatives. In June, for example, we moved our annual fundraising art auction online with a focus on emerging lens-based artists. We hosted a series of micro-events to showcase their work, and were proud to return a portion of revenues to the artists after the culmination of the sale.

Our earned revenue streams were a consistent strong point throughout the year, highlighted by an adaptive retail program that, over the course of the year and through keen work, returned to pre-Covid sales levels. The venue rentals program remained severely affected by the pandemic, of course, but we continued to work hard to host events tailored to the ever-shifting conditions. Through it all, the Gallery

ended the year with a surplus thanks to the incredible work of the Gallery's revenue team, led by Associate Director Jessica Bouchard, and to our generous donors and government partners. I'm also grateful for all the hard work of the Gallery's Board of Directors, led by Chair Kevin Shoemaker, for their guidance and support in 2021.

In September, we were saddened by the loss of Andrew Gruft, a devoted fan of The Polygon, and one of Vancouver's most esteemed cultural figures. Andrew was an architect and photography lover, and among his many passions was an incredible investment and attentiveness to artists and galleries that helped form the city's visual arts community. Andrew would argue keenly, vociferously, and constructively, about exhibitions and artists he loved; his voice will be deeply missed. We are grateful that contributions in Andrew's honour have seeded the Andrew Gruft Endowment Fund for Photography Exhibitions, which will support the photo-based exhibitions at The Polygon.

At the end of 2021, Audain Chief Curator Helga Pakasaar made the decision to leave The Polygon after more than twenty years. Helga's affiliation with the Gallery began as an independent curator at Presentation House Gallery in the 1980s and 1990s, and then as a full-time employee in 2003. Over her time at the Gallery Helga produced some of its most important and exacting exhibitions, a small selection of which includes: Ian Wallace, *Clayoquot Protest* (1995); Judy Radul, *Downes Point and So Departed (Again)* (2005); Miroslav Tichy (2007); Glenn Lewis, *Flakey: The Early Works of Glenn Lewis* (2010); Liz Magor, *A Thousand Quarrels* (2014); Stan Douglas, *Synthetic Pictures* (2014); Batia Suter, *Parallel Encyclopedia*

Extended (2018); and Wael Shawky, *Al Araba Al Madfuna* (2019). In 2018, Helga worked with British/American Susan Hiller on the artist's last exhibition before her untimely passing the following year.

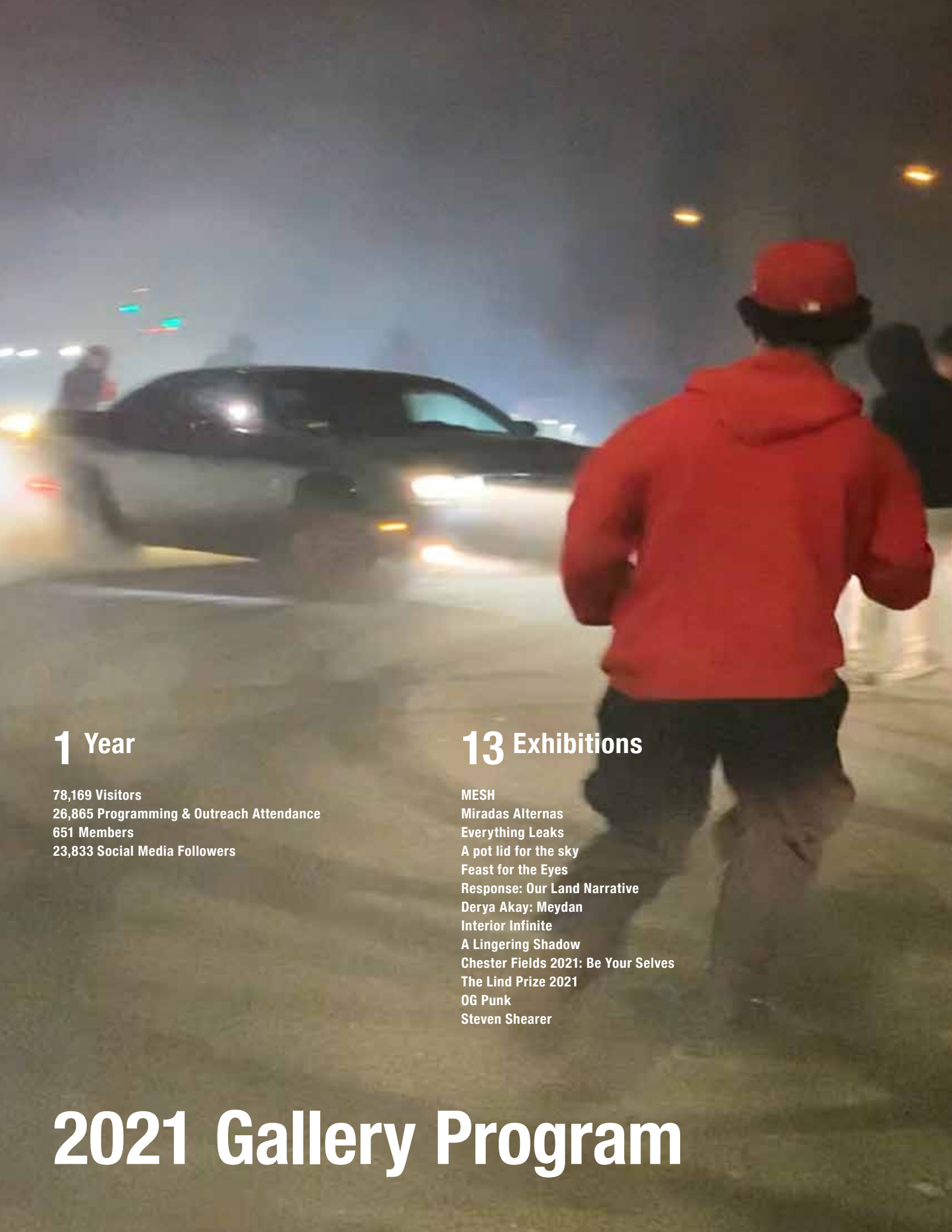
Helga has maintained an imaginative and investigative interest in how visual art and visual culture are inscribed—and by whom—together with a deep investment in, and advocacy for, artists. Her keenness for local and under-recognized practices has also resulted in critical contributions to evolving local histories, with exhibitions that refocused attention on the recent past. These include the first group shows to include Fred Herzog (*In Transition: Postwar Photography in Vancouver*, 1986 and *The Just Past of Photography in Vancouver*, 1994), as well as the ambitious two-part exhibition *C.1983* (2012), which contextualized a key moment in Vancouver when artists working with photography and image culture began to emerge onto the world stage.

As the Director of The Polygon Gallery, I have been lucky to work alongside Helga for the past fifteen years. I extend my thanks and appreciation for her contributions to the growth of the Gallery and to the invaluable mentorship she has shown to our colleagues. I'm grateful for the legacy of excellence inscribed in her exhibition making, and for the example she has set for the Gallery as it moves forward.

Reid Shier
Director

Opposite: Installation view, Zanele Muholi, *Bester IX*, Philadelphia, 2018
Photo: Ester Tóthová





1 Year

78,169 Visitors

26,865 Programming & Outreach Attendance

651 Members

23,833 Social Media Followers

13 Exhibitions

MESH

Miradas Alternas

Everything Leaks

A pot lid for the sky

Feast for the Eyes

Response: Our Land Narrative

Derya Akay: Meydan

Interior Infinite

A Lingering Shadow

Chester Fields 2021: Be Your Selves

The Lind Prize 2021

OG Punk

Steven Shearer

2021 Gallery Program



21 Digital Events and Activities

- 3 Curator's Talks
- 2 Artist Talks / Conversations
- 3 Exhibition Audio Guides
- 6 Elemental Cooking Videos
- 6 Podcast Episodes
- 1 Film Screening

123 Outreach Programs

- 4 Opening Receptions
- 3 Workshop Series
- 2 Confabs
- 1 Book Launch
- 94 Public Tours
- 2 Food Takeaways
- 6 Meet the Maker Events
- 6 Children's Cooking Classes
- 2 Screenings
- 3 Music Performances

14 Education Programs

- 11 Kids First Saturdays
- 1 Chester Fields Teen Photography Program
- 1 Response Program
- 1 Emerging Artist Mentorship Program

Charlotte Zhang, *Every Method of Being in the World Looks Wrong But Feels Spectacular*, video still, 2021



Exhibitions



Installation view, *Feast for the Eyes*
Photo: Alison Boulier

Dec 4, 2020 — Jan 17, 2021

MESH

This exhibition featured the winners of the first annual MESH prize, organized by FotoFilmic. Designed to inspire dialogues between contemporary photography and other mediums, artists worldwide were invited to submit work concerned with the materiality of photography. Analog prints by Izabella Provan were paired with cyanotypes on textiles by Gregory Kaplowitz, creating a play between representation and abstraction, colour, and its absence.

Dec 10, 2020 — Feb 7, 2021

Everything Leaks

Everything Leaks was an experimental collaboration by Vancouver artists Marisa Kriangwiwat Holmes and Maya Beaudry. Both artists embed images within images, using collage, stickers, watercolour, fabric, and other mediums in response to the excesses of visual information overload in our increasingly digital and dematerialized culture. Holmes was winner of the 2017 Philip B. Lind Emerging Artist Prize.

Dec 10, 2020 — Feb 7, 2021

Miradas Alternas

Curated by Andrea Sánchez Ibarrola

Miradas Alternas explored alternative approaches to the photographic representation of violence in contemporary Mexico. It featured photographs, video, and printed material by lens-based women artists from Mexico: Juliana Alvarado, Alejandra Aragón, Koral Carballo, Mariceu Erthal, and Sonia Madrigal.

Supported by the Killy Foundation and the Audain Endowment for Curatorial Studies through the Department of Art History, Visual Art and Theory and the Morris and Helen Belkin Art Gallery at the University of British Columbia.

Dec 10, 2020 — Feb 7, 2021

A pot lid for the sky

This two-person exhibition featured Vancouver artist Christopher Lacroix in response to the satirical pledge made by the influential American artist John Baldessari in the early 1970s: "I will not make any more boring art." Baldessari had this ironic message repeatedly written out across various iterations, to question what art, authorship, and the role of the artist should be. This exhibition grew from Lacroix winning the 2018 Philip B. Lind Emerging Artist Prize.

Presenting Sponsor: Polygon Homes

Supported by Capture Photography Festival.

Opposite: Installation view, *Everything Leaks*
Photo: Rachel Topham Photography

Below: Installation view, *A pot lid for the sky*
Photo: Rachel Topham Photography







Mar 4 — May 30, 2021

Feast for the Eyes

Curated by Susan Bright and
Denise Wolff

Feast for the Eyes: The Story of Food in Photography explored the rich history of food as one of photography's most prevalent and enduring subjects. In an age where sharing images of food has emerged as a unique facet of contemporary culture, this exhibition offered a look at the timeless ways in which things we eat shape us and our perceptions of the world. It featured works by some of the most important artists of the past century, including Nobuyoshi Araki, Guy Bourdin, Nan Goldin, Vik Muniz, Ed Ruscha, Cindy Sherman, Wolfgang Tillmans, Andy Warhol, Weegee, and many more. The scope of the exhibition spanned artistic, commercial, fashion, and science photography from its beginnings, as well as ephemera and cookbooks, providing an unexpected and remarkable survey of food's central role in our lives. The exhibition was organized across three key themes. "Still Life"

examined how food is prepared for visual consumption, a long-standing art genre that continues to evolve over time. "Around the Table" investigated the social dynamics of eating, calling attention to the rituals of cultural identity that unfold around the sharing and providing of food. The final section, "Playing with Food," observed the role of food in performance and play, infusing food photography with humour and irony.

Organized by Aperture Foundation.

Generously supported by the Babalos Family, and Paula Palyga & David Demers.

Media Partner: CityNews 1130

Community Partner:
Capture Photography Festival

Above and Opposite: Installation view, *Feast for the Eyes*
Photo: Rachel Topham Photography





Mar 10 — 21 and Apr 7 — 17, 2021

Response: Our Land Narrative

Response: Our Land Narrative was the culmination of the 2020 Response program in which fifteen participants engaged in a series of workshops led by Indigenous artists and Knowledge Holders during fall 2020. Participants were invited to interpret where we are located, and how these places fundamentally shape ways of knowing and who we are. The work produced by participants was on view at The Polygon over the course of two presentations. The first iteration featured installation-based works using a range of media including photography, video, sculpture, drawing, and audio, followed by screenings of video works. The projects activated stories and conversations about connection, resistance, and migration, often through experimental approaches. Thinking through ways of being that recognize land as Knowledge Keeper, these works considered humanity in relation to lands and waters, highlighting shifts that take place over time, both within and around us.

In collaboration with Indigenous Student Services and the Indigenous Digital Filmmaking Program at Capilano University.

Presented by Canada Gives—Taylor Taliesin Foundation.

Generously supported by Metro Vancouver's Regional Cultural Project Grants Program.

Apr 24 — Aug 1, 2021

Derya Akay: Meydan

Vancouver artist Derya Akay took inspiration from public squares in a new installation occupying the gallery's main floor. Referencing a Turkish meydan—a town centre that serves as a marketplace where the exchange of goods becomes a lively space of social encounters—Akay took to heart how galleries can also be gathering places of communal and

intercultural sharing. A palpable sense of the artist's presence suggested an imaginative space of production similar to that of the open-ended processes in an artist studio. While favouring salvaged materials and deskilled gestures, Akay also appreciates craft traditions, integrating artisanal objects like handblown glass, ceramics, and textiles. A type of living artwork, *Meydan* was in a state of constant flux that evolved over a three-month period, as fermentation progressed, flowers dried, and seasonal produce was added. During the exhibition, Akay made complimentary food items for takeaway.

Meydan was the fourth in a ten-year commissioning program of new public artworks installed at The Polygon Gallery, in collaboration with the Burrard Arts Foundation.

With support from the Canada Council for the Arts.

Above: Installation view, Aaron Dominic Oronhiawente Rice, *Fire.Heart.Spirit*, 2021
Photo: Rachel Topham Photography

Opposite: Installation view, *Derya Akay: Meydan*
Photo: Rachel Topham Photography



Jun 25 — Sept 5, 2021

Interior Infinite

Interior Infinite brought together an international group of artists whose works spanned photography, video, performance, and sculpture. With an emphasis on self-portraiture, the exhibition focused on costume and masquerade as strategies for revealing, rather than concealing, identities. Across these works, disguise functioned as an unmasking, as artists constructed their own images through adornment in order to visually represent embodied experience, memory, and understanding. *Interior Infinite* drew on the spirit of Carnival, a celebration of both radical togetherness and unique self-expression. The title was drawn from *Rabelais and His World*, an influential text by Mikhail Bakhtin that extols the potential for carnivalesque practices to overcome the limits of repressive conformity and expand our social imagination. The vibrant, fluid, and myriad expressions of identities in the exhibition became an act of resistance to erasure, pushing narrow definitions of normativity to include a broader range of lived realities. As Bakhtin writes: “The *interior infinite* could not have been found in a closed and finished world.”

Featuring: Lacie Burning, Claude Cahun, Nick Cave, Charles Campbell, Dana Claxton, Martine Gutierrez, Kris Lemsalu, Ursula Mayer, Meryl McMaster, Zanele Muholi, Aïda Muluneh, Zak Ové, Skeena Reece, Yinka Shonibare CBE, Sin Wai Kin, Carrie Mae Weems, and Zadie Xa.

Presenting Sponsor: TD Bank Group

Generously supported by Brigitte & Henning Freybe, Leonardo Lara & Michael Prout, Paula Palyga & David Demers, and Terrence & Lisa Turner.

Media Partner: Daily Hive

Jul 28 — Aug 12 and Aug 30 — Sept 6, 2021

A Lingerin Shadow

Curated by Henry Heng Lu, Helga Pakasaar, and Elliott Ramsey

A Lingerin Shadow was a screening program of short films that considered how memory becomes encoded in movement. The featured contemporary artists located archives of history, collective memory, and narrative within the body in motion. Performances both choreographed and incidental reacted to moments of upheaval, while change and turmoil manifested in individual, idiosyncratic gestures. The eighty-five-minute program was also screened online after the Polygon presentation, and featured seven artists from Canada and beyond: Udval Altangerel, Anchi Lin, Alvin Luong, Cindy Mochizuki, Jon Sasaki, The Propeller Group, and Jin-me Yoon.

Co-presented with Centre A: Vancouver International Centre for Contemporary Asian Art.

Supported by the Canada Council for the Arts.

Opposite: Installation view, *Interior Infinite*
Photo: Rachel Topham Photography

Below: Alvin Luong, *The Young Comrade*, video still, 2019





Aug 14 — Sept 5, 2021

Chester Fields 2021: Be Your Selves

Chester Fields is a long-standing initiative of The Polygon Gallery that encourages the development of visionary young photographers, giving them an opportunity to show their work on a professional platform. Teens from across the North Shore are annually invited to submit original works of photographic art in response to a theme. All submittals are reviewed by a jury of artists and arts professionals, who select works to be shown in both virtual and onsite exhibitions. The theme of the Chester Fields Teen Photography Program 2021 was *Be Your Selves*. Students were invited to submit self-portraits showing sides of their identities that the camera would not normally capture. Identities were framed as complex and evolving, including the personas that we show to the world when we leave the house, as well as the hidden aspects of identity, like hobbies, dreams, memories, experiences, and personal or family histories. From the 130 submittals, twenty works were displayed and composed content for a print catalogue, with an additional twenty-five featured alongside them in an online exhibition. The Chester Fields jurors were photographer Jeff Downer, artist and designer Natalie Purschwitz, and Capture Photography Festival Executive Director Emmy Lee Wall. We are grateful for the ongoing support and encouragement for the program from high-school teachers.

Generously supported by Beech Foundation.

Sept 29 — Oct 24, 2021

The Lind Prize 2021

Established in 2016, the Philip B. Lind Emerging Artist Prize is awarded annually to an emerging BC-based artist working in mediums of film, photography, or video. Artists are nominated for the prize by art professionals, galleries, organizations, post-secondary institutions, artists, and curators from across the province. Seventeen emerging artists from locations spanning Abbotsford, Kelowna, Nanaimo, Vancouver, and Victoria were showcased in *The Lind Prize 2021* exhibition. The artists were predominantly recent graduates of Emily Carr University of Art and Design, Simon Fraser University, the University of British Columbia (including UBC Okanagan), and the University of Victoria, coming from interdisciplinary, film, and visual arts backgrounds. The exhibition reflected a breadth of approaches to photography, including photo-sculpture, video installation, and film. Enthusiastically welcoming the opportunity to yet again show their artworks in a gallery, rather than in a virtual space, many of the artists created new works for this occasion. The jury consisted of three established curators—Joni Low, Cate Rimmer, and Kristy Trinier—who selected from a longlist of over seventy submittals. The shortlisted artists were: Rebecca Bair, Mollie Burke, Hannah Campbell, Steven Cottingham, Jacen Dennis, Sai Di, Suzanne Friesen, Levi Glass, Jordan Hill, Kevin Holliday, Deb Silver, Ana Valine, Graeme Wahn, Graham Wiebe, Gloria Wong, Qiuli Wu, and Charlotte Zhang. The Lind Prize award of \$5,000 was given to Charlotte Zhang for her nine-minute short film and libretto *Every Method of Being in the World Looks Wrong But Feels Spectacular*. Honourable mentions were awarded to Emily Carr University MFA graduates Rebecca Bair and Ana Valine, and University of Victoria MFA graduate Jordan Hill, each receiving \$1,500.

The Philip B. Lind Emerging Artist Prize is made possible through a generous donation from Rogers Communications, in honour of Phil Lind's commitment to the company and the communications industry over the course of forty years.

This exhibition is part of The Polygon Gallery's Emerging Artist Mentorship Program, generously supported by RBC Foundation.

Opposite: Installation view, Rebecca Bair, *Sky Light*, 2020
Photo: Akeem Nermo



Nov 3, 2021 — Jan 16, 2022

OG Punk

OG Punk showcased a new series by Vancouver photographer Dina Goldstein. Typical of her social commentary, the exhibition spoke to the legacy of punk as an anarchistic youth counterculture rebelling against mainstream society that swept across the globe in the 1970s. Early on, the West Coast had an especially vibrant hardcore punk music scene. During 2021, Goldstein photographed key figures from the legendary punk rock subculture of the 1980s and 1990s in Vancouver and Victoria, working primarily in a neutral studio backdrop that established a mood of staged and theatrical artifice. The subjects self-consciously performed for the camera, showing off their punk regalia, spiked hairdos, and tattoos. Each portrait carries tensions between the public display of social identity and individual expression, costume and everyday adornment. Some pose with playful bravado, while others are more introverted, even melancholic. Seen as they are today, these original punks have matured as distinct personalities while still retaining their subculture personas.

Nov 20, 2021 — Feb 13, 2022

Steven Shearer

A solo exhibition profiling Vancouver artist Steven Shearer featured an extensive survey of the artist's work over the past two decades. The exhibition focused on the importance of Shearer's monumental archive of photographic and print material, collected over the past twenty-five years, and showcased how this pictorial reservoir continues to inform the artist's work across a variety of media, including sculpture, print, drawing, and painting. Drawing from historical, modern, and contemporary methods of depiction—from Renaissance and Symbolist paintings to analog photos of long-haired rockers—Shearer's work examines how images are made and how they continue to be reconstituted over time.

Presenting Sponsor: The Audain Foundation

Generously supported by Claudia Beck & Andrew Gruft, Henning & Brigitte Freybe, Phil Lind, and Bruno Wall.

Opposite: Installation view, *Steven Shearer*
Photo: Rachel Topham Photography

Below: Installation view, *OG Punk*
Photo: Dennis Ha







Public Art and Projects



Installation view, *Raymond Boisjoly: The Future When It Comes Will Last As Long As Needed*, 2021
Photo: Akeem Nermo

Feb 1 — Dec 15, 2021

Raymond Boisjoly: The Future When It Comes Will Last As Long As Needed

Raymond Boisjoly was invited to produce a companion text work to 2020's *Becoming the Past of Another Time* for The Polygon's main-floor windows. Alongside photography and installation, one of Boisjoly's primary mediums is language. With *The Future When It Comes Will Last As Long As Needed*, the artist thoughtfully reflected on how to speak to this unprecedented time of change and the experience of everything being different and in flux. As with the unfixed meaning of the words, the reflective silver letters of this public message shifted with different perspectives, various weather conditions, and repeated viewings by passersby.

Apr 2 — Sept 30, 2021

Altered Landscapes

Altered Landscapes by Aaron Leon, a Secwepemc artist from Splatšin, was a series of tricolour photographs that conveyed an experience of wonder in nature. Each photograph was captured through a long exposure over the course of several hours, during which Leon alternated red, blue, and green filters in front of the camera. Together, the filters neutralized each other to create a white, or "balanced," negative. Significantly, anything that moves in the landscape during this process—such as light, shadows, water, foliage, or clouds—is exposed differently by the various colour filters, appearing pearlescent in the finished image. Honouring the independent agency of the natural world, *Altered Landscapes* invited us to consider the land as a teacher and Knowledge Keeper, and recognized how slowing down and engaging thoughtfully with our environments lead to new, deeper understanding.

Exhibited in Waterfront Station,
Canada Line.

Presented by Capture Photography Festival
in partnership with the Canada Line Public
Art Program—InTransit BC.

Ongoing

Brian Jungen: Flagpole

Flagpole was inspired by a defunct, unused flagpole on the property of the artist, then living in the North Okanagan. As the pole was being removed from the earth, its base—a large pail filled with concrete—came up with it. This new sculpture recreates the flagpole, inverted, with the flag buried underground and its concrete anchor above. *Flagpole* was originally conceived as part of The Polygon Gallery's inaugural exhibition in 2017. For this new commission, Jungen has elaborated and built on the original work, in realization of his initial artistic vision. The sculpture is installed at a private residence in West Vancouver

Produced with the support of Della and
Stuart McLaughlin.

Ongoing

Paris Residency

The Polygon Gallery, Griffin Art Projects, and the Cité internationale des arts joined forces, with the support of the Embassy of France in Canada and the Canadian Cultural Centre in Paris, to launch a curatorial residency program, alternating annually for four years between Paris and Vancouver.

The aim of this program is to provide opportunities to develop curatorial projects and foster cultural exchange in response to contemporary art contexts in France and Western Canada, respectively.

Writer, curator, and cultural producer Missla Libsekal was the inaugural recipient of the residency, which launched in October and took place at the Cité internationale des arts, in the Marais district of central Paris.

Opposite: Installation view, *Brian Jungen: Flagpole*
Photo: Rachel Topham Photography

Left: Installation view, *Altered Landscapes*
Photo: Jocelyne Junker







Outreach



House of Rice performance at
The Polygon Gallery, August 2021
Photo: Ester Tóthová



Education

Kids First Saturdays

The Gallery's ever-popular Kids First program was held regularly on the first Saturday of every month, shifting from weekly online programming back to in-person delivery halfway through the year. Customized hands-on activities included painting with black tempera paint, inspired by the exhibition *Feast for the Eyes*.

Sponsors: Neptune Terminals, Port of Vancouver, Seaspan International

The Gallery gratefully acknowledges the financial support of the Province of British Columbia.

Chester Fields Teen Photography Program

Chester Fields is an initiative of The Polygon Gallery that encourages the development of visionary young photographers, giving them an opportunity to show their work on a professional platform. Teen artists from across the region were invited to submit original works of photographic art in response to this year's theme, *Be Your Selves*. All submissions were reviewed by a jury of artists and arts professionals, who selected works to be shown in both virtual and onsite exhibitions. A publication featuring the shortlisted artists was assembled and is available for purchase at The Polygon's online store. Nearly 130 artists submitted their work to 2021's Chester Fields competition. The longlisted artists were showcased online, and works by the shortlisted artists formed an exhibition at The Polygon Gallery in August.

Chester Fields and its extended programming were generously supported by Beech Foundation.

Response: Soft Action

The 2021 Response program was a collaboration between The Polygon Gallery and Indigenous Student Services and the Indigenous Digital Filmmaking Program at Capilano University. Participants engaged in a series of workshops led by Indigenous artists and Knowledge Holders during summer and fall 2021. Inspired by networks of care that grew in arts communities during the pandemic, participants were invited to think about how care translates into action, and how relationships shape our ways of being. Open to emerging creators with an interest in visual and media arts, Response gave priority to Indigenous participants. The workshops led to the creation of a new collection of films by the participants that was presented at The Polygon in early 2022.

Presented by Canada Gives—Taylor Taliesin Foundation.

The Cinematheque

The Lind Prize Filmmaking Workshop took place in fall 2021, and was in a hybrid format hosted remotely via Zoom that included other online resources. The introductory session and final screening took place on-site at The Polygon Gallery. This workshop was available to participants aged 16+ who were interested in making short films inspired by the Gallery's Lind Prize exhibition. Guided by experts from the Cinematheque and The Polygon Gallery, participants independently worked through a series of activities that culminated in one- to three-minute videos that were screened at The Polygon in December 2021.

Part of The Polygon's Emerging Artist Mentorship Program, generously supported by RBC Foundation.





Public Programs

Digital Programs

The Polygon Gallery continued to embrace the unique possibilities of virtual programming during the pandemic, building on the new platforms established last year through its YouTube channel, social media, weekly e-blasts, and international networks. Seven podcasts were released over the course of the year in support of the exhibitions on display, including *Interior Infinite*, *Feast for the Eyes*, and Derya Akay's *Meydan*. These podcasts featured both audio tours of select exhibitions and interviews with curators and artists. In conjunction with *Feast for the Eyes* and *Meydan*, the Gallery launched a video series titled *Elemental*, where local chefs and creatives prepared comfort-food dishes. Participants included Derya Akay, Ernesto Gomez, Jeannie Kamins, Paul Natrall, Sam Olayinka, and Hannah Rickards. In April, an online talk titled *Discussion on Our Land Narrative* brought together Response artists with filmmakers Jules Arita Koostachin and Doreen Manuel for a closer look at each artwork included in the second presentation of *Response: Our Land Narrative*. In August, The Polygon Gallery and Centre A presented A

Lingering Shadow, an online screening of short films that considered how memory becomes encoded in movement. During the exhibition of last year's Lind Prize, The Polygon's curatorial team invited all longlisted nominees for the prize to attend an online Q&A discussion. This information session offered emerging artists an opportunity to consider the practicalities and processes of exhibition-making. As part of the Emerging Artist Mentorship Program, this session was generously supported by the RBC Foundation.

Guided Tours

Regular public tours took place on Thursday evenings and Saturday afternoons in English. Additional tours were offered in Farsi, French, Mandarin and Cantonese.

Sponsored by
PARC Retirement Living.

Audio Guides

In addition to an audio guide, Derya Akay's exhibition *Meydan* featured a described tour by Stephanie Bokenfohr. Described tours are intended to increase accessibility

for people who are blind or partially sighted. Curator Elliott Ramsey created a comprehensive audio tour for his exhibition *Interior Infinite*. For *OG Punk*, the Gallery enlisted Vancouver author Michael Turner to write and record an audio guide.

Performances

Over the year, exhibitions were accompanied by a variety of performances. In July, artisan Kingphaka Chompooja led a free crafting activity in conjunction with Derya Akay's *Meydan*. Chompooja, of KC Clay Flowers, taught attendees the delicate craft of clay flower art. Akay also cooked and served delicious food based on Turkish cuisine, such as stuffed grapes, rose jam, and halva, as part of their installation at the Gallery. During August, The Polygon Gallery was proud to host Vancouver's own all-Asian drag family House of Rice in a series of special performances as part of *Interior Infinite*. The drag ensemble was present in the Gallery, and audience members were invited to participate in the performance.

Opposite: Installation view, Kevin Holliday, *the continuous failures of optimism*, 2021
Photo: Akeem Nermo

Below: House of Rice performance at The Polygon Gallery, August 2021
Photo: Anova Hou





People



Steven Shearer opening reception
Photo: Alison Boulier



2021 Annual Artistic Program Supporters

Annual Donors help to bring creative ideas to life, supporting The Polygon as a vibrant hub of artistic activity. The Gallery is tremendously grateful for the generosity of this group of community partners and art philanthropists.

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Canada Council for the Arts*
Government of Canada*
British Columbia Arts Council*
Province of British Columbia*
The City of North Vancouver and the
District of North Vancouver through
the North Vancouver Recreation &
Culture Commission*

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BMO Financial Group*
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Paula Palyga and David Demers*

Exhibition Circle \$10,000 +

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Ron Francis Regan
Diana and Mark Sawers
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Claudia Schulenburg and
Matthew Woodruff
Anonymous (8)

Corporate and Foundation Support \$50,000+

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Vanessa Sorenson and Evan Lee
Catherine Soussloff
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Terrence and Lisa Turner
Jana Tyner
John Wall and Judi Hoffman
Denis Walz
Ann and Marshall Webb
David Whetter
Beryl Woodrow and Dr. Larry Wolfson
Cornelia Wyngaarden
Jin-me Yoon
Anonymous (1)

* Consecutive contributions of 3+ years
Opposite: Kids First Saturdays
Photo: Alison Boulier

2021 Board and Staff

Board Members

Kevin Shoemaker, Chair
Kevin Hisko, Vice-Chair and Secretary
Kathleen Butt, Treasurer
Pauline Hadley-Beauregard, Past Chair
Lindsay Bailey
Dee Dhaliwal
Stan Douglas
Chief Janice George
Christine Haebler
Nancy Harrison
Rushabh Jhaveri
Liz Magor
Diana Sawers
Terrence Turner

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Reid Shier
Kathleen Butt
Pauline Hadley-Beauregard
Kevin Hisko
Diana Sawers
Terrence Turner

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Reid Shier
Jessica Bouchard
Christine Haebler
Rushabh Jhaveri
Darrell Mussatto
Terrence Turner
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Governance/Nominating Committee

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Reid Shier
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Faye Bednarczyk
Jessica Bouchard
Nicole Brabant
Diane Evans
Stephanie Gagne
Jana Ghimire
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Helga Pakasaar
Daniel Phillips
Elliott Ramsey
Rhonda Schultz
Reid Shier
Nomi Stricker
Tereza Tacic
Jessica Walker
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Krista Constantineau
Cecilly Day
Michelle Lee
Christine Miller
Kristian Miller
Noah Rosellini
Dannie Ruff
Amy Severino
Natasha Thom

Preparation Crew

Ali Bosley
Kara Hansen
Pippa Lattey
Chloe Nakatsura
Yeonoo Park
Daniel Pickering
Emerald Repard-Denniston

Guest Services

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Jaspri Bhandar
Shayla Bradley
Janis Connolly
Melody Cooper
Anova Hou
Katie Joyce
Olivia Moore
Aynaz Parkas
Defne Taslicay
May Yi Then
Jonathan Wells

Volunteers

Catherine Driver
Darlin Grey
Homa Khosravi
Iris Kudo
Brian Lau
Sophia Lin
Alex McGuire
Katie O'Donnell
Weslee Tsuei
Emma Richards
Elise Roy
Kelly Shim
Cora Whiting

Opposite: OG Punk opening reception
Photo: Molly O'Callaghan





Treasurer's Report 2021

I am pleased to present the annual financial report as Treasurer of the British Columbia Photography and Media Arts Society, which operates as The Polygon Gallery ("The Polygon").

The following is a synopsis of The Polygon's financial results for 2021 which should be read in conjunction with the audited financial statements. The statements include an unqualified audit opinion and provide a summary of The Polygon's financial position as at December 31, 2021 and for the fiscal year then ended.

Statement of Financial Position

The Polygon's statement of financial position continued to strengthen this past year. On December 31, 2021, the Polygon had a net accumulated surplus of \$1,341 (compared to an accumulated deficit of \$180,369 at the end of 2020). There were no significant capital additions during the year.

The liquidity position of the Polygon has also improved, with a positive working capital of \$1,219 (compared to a working capital deficit of \$200,369 in 2020). The unrestricted cash balance at the end of 2021 increased by \$494,570 to \$983,863, while restricted cash decreased by \$243,282 to \$212,518, year over year. The increase in unrestricted cash is mainly due to a corresponding increase in deferred revenues of \$313,864, which includes grants earmarked for specific expenses (including Covid emergency support), deposits for venue rentals, and fundraising events to be held in 2022. Accounts receivable was \$120,029 at year end, primarily from donations and the venue rentals program, all of which were successfully collected after year end. Prepaid expenses increased significantly by \$101,344 to \$268,621 at year end, mainly due to advance payments for the ongoing lobby renovation and

higher insurance premiums. These short-term assets were offset by accounts payable and accrued liabilities of \$175,135.

Promised gifts to the capital campaign are, under generally accepted accounting principles, not reflected in the financial statements. To bridge the timing difference between the completion of The Polygon's construction and receipt of these pledged donations, the Gallery has drawn on a financing facility, provided by TD Bank Group. The balance is to be repaid upon receipt of future pledges over the remaining life of the loan, which matured at the end of 2021. On March 28, 2022, the City of North Vancouver directly replaced the financing facility provided by TD Bank Group under the same terms and conditions, with a new maturity date of March 27, 2027. As of the date of this report, the loan balance stands at \$347,000.

Statement of Operations

The Polygon remained opened throughout 2021, despite capacity limitations due to public health measures. I am pleased to report that The Polygon ended its 2021 fiscal year with a meaningful excess of revenues over expenses of \$181,710 (2020: \$106,140).

Total revenue increased by \$759,723 (26.0%) to \$3,678,129 from 2020. Earned revenues (primarily made up of retail and venue rentals revenues) contributed to much of the increase, doubling to \$880,263 as The Polygon Shop saw record sales and larger events filled the Gallery in 2021. Admissions revenue also increased by \$64,497, nearly tripling that of 2020 when the Gallery was closed for 3 months due to provincial health orders. The Polygon hosted one fundraising event in 2021 with

revenues of \$117,375 after not hosting the year prior. Although Covid emergency funding decreased by \$203,782 as business operations returned to normal, private donations and sponsorship revenue increased by \$178,375 to \$801,205, thanks to the generosity of steadfast donors and the unwavering efforts of The Polygon's staff, with the support of the Board's Development Committee.

Similarly, expenses increased by \$684,153 (24.3%) to \$3,496,419, from \$2,812,266 in 2020. Programming expenses saw the most significant increase of \$208,731 highlighting the Gallery's commitment to our exhibition and outreach programs. Wages and employee benefits also increased by \$183,970, as operations began to return to pre-pandemic levels, and guest services and venue rental staff hours increased correspondingly. Direct expenses related to earned revenues also increased by \$146,679 (91.0%) over the previous year.

The pandemic has challenged every aspect of The Polygon's operation. I am impressed by how The Polygon team has met the challenges with creativity and adaptability to ensure that The Polygon remains financially viable and in growing health.

I wish to thank the Board of Directors' Finance Committee, which has been instrumental in overseeing the financial interests of The Polygon, and the entire Board of Directors for their inquisitive involvement with its financial operations. A special thank you to our Financial Controller, Molly O'Callaghan, for her leadership and commitment to continuous improvement in our finance department. I am honoured to be part of such an inspirational organization.

Kathleen Butt, CPA, CA

Opposite: Installation view, *Derya Akay: Meydan*
Photo: Rachel Topham Photography

FINANCIAL STATEMENTS

THE BRITISH COLUMBIA PHOTOGRAPHY AND MEDIA ARTS SOCIETY (dba The Polygon Gallery)

December 31, 2021



INDEPENDENT AUDITOR'S REPORT

To the Members of

The British Columbia Photography and Media Arts Society (dba The Polygon Gallery)

Opinion

We have audited the financial statements of The British Columbia Photography and Media Arts Society (the Society), which comprise the statement of financial position as at December 31, 2021, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society 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 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 the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

INDEPENDENT AUDITOR'S REPORT

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society 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.

Tomphine Wozny LLP

Vancouver, Canada
March 7, 2022

Chartered Professional Accountants

The British Columbia Photography and Media Arts Society

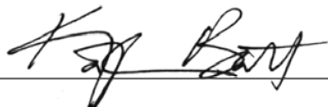
STATEMENT OF FINANCIAL POSITION

As at December 31

	2021 \$	2020 \$
ASSETS		
Current		
Cash and cash equivalents <i>[note 3]</i>	1,196,381	945,093
Accounts receivable <i>[note 4]</i>	120,029	98,728
Prepaid expenses	268,621	167,277
Inventory	111,399	96,902
	1,696,430	1,308,000
Security deposits <i>[note 5]</i>	25,000	50,000
Capital assets <i>[note 5]</i>	14,896,754	15,289,615
	16,618,184	16,647,615
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued liabilities <i>[note 6]</i>	175,135	166,328
Deferred revenue <i>[note 7]</i>	963,076	649,212
Construction loan <i>[note 9]</i>	557,000	692,829
	1,695,211	1,508,369
CEBA loan <i>[note 15]</i>	40,000	30,000
Deferred contributions - capital assets <i>[note 8]</i>	14,881,632	15,289,615
Total liabilities	16,616,843	16,827,984
NET ASSETS (Deficit)	1,341	(180,369)
	16,618,184	16,647,615

See accompanying notes to the financial statements

Approved by:


Director


Director

The British Columbia Photography and Media Arts Society

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	Invested in Capital Assets \$	Unrestricted (deficit) \$	Total \$
2021			
NET ASSETS, BEGINNING OF YEAR	—	(180,369)	(180,369)
Excess of revenue over expenses	—	181,710	181,710
Amortization of deferred contributions	407,983	(407,983)	—
Amortization of capital assets	(409,445)	409,445	—
Capital assets additions	16,584	(16,584)	—
NET ASSETS, END OF YEAR	15,122	(13,781)	1,341
2020			
NET ASSETS, BEGINNING OF YEAR	168,685	(455,194)	(286,509)
Excess of revenue over expenses	—	106,140	106,140
Amortization of deferred contributions	378,525	(378,525)	—
Amortization of capital assets	(422,198)	422,198	—
Capital assets additions	177,056	(177,056)	—
Net contributions used for additions and construction loan	(302,068)	302,068	—
NET ASSETS, END OF YEAR	—	(180,369)	(180,369)

See accompanying notes to the financial statements

The British Columbia Photography and Media Arts Society

STATEMENT OF OPERATIONS

Year ended December 31

	2021 \$	2020 \$
REVENUE		
Earned revenues	1,125,443	551,866
Government grants <i>[note 11]</i>	823,380	768,705
Donations and sponsorship	801,205	622,830
Amortization of deferred contributions <i>[note 8]</i>	407,983	378,525
Government COVID-19 emergency funding <i>[note 15]</i>	299,162	502,944
Fundraising events	117,375	—
Bank interest and endowment income <i>[note 10]</i>	88,353	83,730
Other income	15,228	9,806
	3,678,129	2,918,406
EXPENSES		
Wages, employee benefits and subcontracts	1,587,263	1,403,293
Gallery programming and publications	442,014	233,283
Amortization of capital assets	409,445	422,198
Building maintenance <i>[note 14]</i>	397,187	305,081
Retail cost of goods sold	218,530	121,594
Venue rentals expenses	90,032	40,289
Office and miscellaneous	79,259	59,501
Marketing and promotion	70,262	31,290
Fundraising activities and events	63,368	31,340
Insurance	40,279	31,505
Professional fees	38,029	55,587
Telephone, internet and website	27,008	37,572
Bank charges	18,276	11,339
Interest on loan <i>[note 9]</i>	15,467	28,394
	3,496,419	2,812,266
Excess of Revenue over Expenses	181,710	106,140

See accompanying notes to the financial statements

The British Columbia Photography and Media Arts Society

STATEMENT OF CASH FLOWS

Year ended December 31

	2021	2020
	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	181,710	106,140
Items not involving cash:		
Amortization expense	409,445	422,198
Amortization of deferred contributions	(407,983)	(378,525)
Change in non-cash working capital items:		
Accounts receivable	(21,301)	81,465
Prepaid expenses	(101,344)	163,839
Inventory	(14,497)	(921)
Accounts payable and accrued liabilities	8,807	6,110
Deferred revenue	313,864	383,008
Cash provided by operating activities	368,701	783,314
INVESTING ACTIVITIES		
Purchase of capital assets	(16,584)	(177,056)
Cash used in investing activities	(16,584)	(177,056)
FINANCING ACTIVITIES		
Security deposit investment refunded	25,000	50,000
CEBA loan received	10,000	30,000
Construction loan repayment	(135,829)	(544,036)
Capital contributions received	—	372,781
Cash used in financing activities	(100,829)	(91,255)
Increase in cash and cash equivalents during the year	251,288	515,003
Cash and cash equivalents, beginning of year	945,093	430,090
Cash and cash equivalents, end of year [note 3]	1,196,381	945,093

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

1. PURPOSE OF THE SOCIETY

The British Columbia Photography and Media Arts Society ("the Society") was established under the Societies Act of British Columbia. It is a registered charity for income tax purposes and is exempt from income taxes. The Society has the following purposes:

- a) To manage a gallery specializing in photography and media arts;
- b) To present a wide range of exhibitions and programs in photography and media arts;
- c) To encourage interest in and support for the work of photographic and media artists and activities of the gallery;
- d) To contribute to the development of cultural projects and activities in the North Vancouver community;
- e) To maintain the facility in the public interest; and
- f) To undertake initiatives to obtain funds and earn revenue in support of the stated purposes.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Part III of the Chartered Professional Accountants of Canada Handbook – Accounting Standards for Not-for-Profit Organizations using the accounting policies outlined below.

Use of Estimates

In preparing the financial statements management has to make estimates and assumptions about future events that affect the reported amounts of assets and liabilities at the end of the reporting period. Management believes that the estimates used are reasonable and prudent; however, actual results could differ from those estimates. Significant areas requiring the use of estimates relate to the determination of the useful lives of assets subject to amortization expense and revenue, the recording of allowances for doubtful accounts, valuation of accrued liabilities, deferred revenue.

Revenue Recognition

The Society follows the deferral method of accounting for contributions, which include donations and bequests and grants. Grants and bequests are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Other donations are recorded when received. Unrestricted contributions are recognized as revenue when received. Externally restricted contributions, except endowment contributions, are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are recognized.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Earned revenues are recorded as earned at the point of sale or when the service has been provided.

Investment income, which consists of interest, dividends and income distributions from pooled funds is recorded in the statement of operations, except to the extent that it is externally restricted, in which case it is added to or deducted from restricted balances.

Donated Services and Materials

Donated services of volunteers and materials provided to the Society are not recorded as the fair value thereof is not determinable.

Cash and Cash Equivalents

Deposits with banks and financial institutions that are due within 270 days or upon demand are classified as cash.

Inventory

Inventory is comprised of merchandise for sale in the gallery gift shop, bookstore, and owned prints and artwork held for sale. The Society also carries liquor inventory as part of its venue rentals program. Inventory is stated at the lower of cost and net realizable value. Costs for inventories include all costs to bring them to their present location and condition. Net realizable value is defined as anticipated selling price less the costs to sell.

Financial Instruments

Financial instruments are initially measured at fair value. The Society subsequently measures its financial instruments, consisting of cash, accounts receivable and accounts payable and accrued liabilities, at amortized cost. In management's opinion, the Society is not exposed to significant interest rate, currency exchange rate or credit risks arising from these financial instruments.

The Society's endowment investments, reported at fair value, are held in an irrevocable account managed by the Vancouver Foundation. Returns on the endowment are subject to market price risk.

Capital Assets and Development Costs - Building

Capital assets are stated at cost less accumulated amortization. Amortization is recorded over the estimated useful lives of the assets as follows:

- | | |
|-----------------------------------|------------------------|
| ▪ Building - leaseholds | 50 years straight line |
| ▪ Computer equipment and software | 3 years straight line |
| ▪ Furniture and equipment | 10 years straight line |

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The Society monitors the recoverability of its long lived assets based on factors such as current market value and future asset utilization and records impairment losses whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. To December 31, 2021, no impairment losses have been recorded.

3. CASH AND CASH EQUIVALENTS

	2021	2020
	\$	\$
Unrestricted cash	983,863	489,293
Restricted cash - Community Gaming grants	46,922	38,505
Restricted cash - restricted contributions	165,596	417,295
	1,196,381	945,093

The Society has an operating loan with a total available of \$100,000, bearing interest at prime plus 0.0%. As at December 31, 2021, no amount has been drawn on this facility.

4. ACCOUNTS RECEIVABLE

	2021	2020
	\$	\$
Trade receivables	73,728	42,739
Tenant lease inducements	29,526	21,500
Grants receivable	16,775	18,600
Donations receivable	—	15,675
Goods and services tax rebate	—	214
	120,029	98,728

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

5. CAPITAL ASSETS

	Cost \$	Accumulated Amortization \$	Net Book Value \$
2021			
Building - leaseholds <i>[note 14]</i>	15,847,391	1,298,163	14,549,228
Computer equipment and software	227,187	211,567	15,620
Furniture and equipment	612,549	280,643	331,906
	16,687,127	1,790,373	14,896,754
2020			
Building - leaseholds <i>[note 14]</i>	15,847,391	981,215	14,866,176
Computer equipment and software	221,767	179,213	42,554
Furniture and equipment	601,386	220,501	380,885
	16,670,544	1,380,929	15,289,615

The Society has posted \$25,000 [2020 - \$50,000] in Letters of Credit with the City of North Vancouver and Lonsdale Energy Corporation as performance security. The Letters of Credit are held by the beneficiaries and are secured by non-redeemable Guaranteed Investment Certificates held by a major Canadian bank earning nominal market rate interest.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021 \$	2020 \$
Trade payables	118,825	110,183
Accrued wages and benefits payable	50,048	52,531
Taxes payable - PST	5,613	3,614
Taxes payable - GST	649	—
	175,135	166,328

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

7. DEFERRED REVENUE

	Programs & Publications \$	Operating \$	Totals \$
2021			
Opening balance, beginning of year	451,215	197,997	649,212
Received or receivable as of year end:			
Community gaming grant	59,500	—	59,500
Donations and grants	258,262	79,250	337,512
COVID-19 grant funding	—	140,750	140,750
Mayor's Gala tickets and sponsorship	—	171,000	171,000
Facility rental deposits	—	310,735	310,735
Endowment interest	5,028	—	5,028
Gift cards sold	—	3,899	3,899
Recognized to revenue during the year:			
Community gaming grant	(51,091)	—	(51,091)
Donations and grants	(101,031)	(21,183)	(122,214)
COVID-19 grant funding	(209,700)	—	(209,700)
Facility rental deposits	—	(324,111)	(324,111)
Endowment interest	(5,028)	—	(5,028)
Gift cards used	—	(2,416)	(2,416)
Closing balance, end of year	407,155	555,921	963,076
2020			
Opening balance, beginning of year	113,090	153,114	266,204
Received or receivable as of year end:			
Community gaming grant	59,500	—	59,500
Deposit for artist edition	—	53,049	53,049
Donations and grants	210,000	14,743	224,743
COVID-19 grant funding	199,700	—	199,700
Facility rental deposits	—	242,210	242,210
Endowment interest	5,116	—	5,116
Gift cards sold	—	2,900	2,900
Recognized to revenue during the year:			
Community gaming grant	(38,491)	—	(38,491)
Payment for artist edition	—	(103,049)	(103,049)
Donations and grants	(92,584)	(17,510)	(110,094)
Facility rental deposits	—	(146,684)	(146,684)
Endowment interest	(5,116)	—	(5,116)
Gift cards used	—	(776)	(776)
Closing balance, end of year	451,215	197,997	649,212

Deferred revenue represents funds restricted for specific programming or other stipulated use, the expenses for which have not yet been incurred. The amounts will be recognized as revenue in subsequent periods as the related expenditures are incurred.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

8. DEFERRED CONTRIBUTIONS - CAPITAL ASSETS

	2021 \$	2020 \$
Opening balance, beginning of year	15,289,615	15,295,359
Contributions from private donors and foundations	—	372,781
Amortization of deferred contributions	(407,983)	(378,525)
Closing balance, end of year	14,881,632	15,289,615

Deferred contributions - capital assets represents restricted funding which has been spent on capital assets (building and equipment) and capitalized and is then amortized into income over the useful life of those capital assets.

9. CONSTRUCTION LOAN

The Society has entered into an agreement with a Canadian chartered bank for a demand construction bridge loan, secured by a guarantee from the City of North Vancouver. No additional draws are permitted on this facility. As at December 31, 2021 the total balance owing was \$557,000 [2020 - \$692,829] at an annual interest rate at prime resulting in an interest charge of \$15,467 [2020 - \$28,394].

10. ENDOWMENT

The Society has established a permanent endowment, the Polygon Gallery Endowment Fund, to provide a base of sustainable income to ensure the Society's future funding. Net assets of the endowment are irrevocably held by the Vancouver Foundation. As the Society has the right to receive only the investment distributions on the endowment funds, and has no right to the contributed principal, the endowment is not included as an asset on the Society's statement of financial position.

	2021 \$	2020 \$
Opening balance, at fair market value	2,298,294	1,813,719
Capital contributions	142,880	346,560
Investment income	86,493	82,215
Distributions	(85,960)	(77,994)
Unrealized market gain adjustment	183,018	133,794
Ending balance, at fair market value [capital \$2,238,380]	2,624,725	2,298,294

Investment income is recorded as revenue in the statement of operations when it is received or receivable.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

11. GOVERNMENT GRANT REVENUES

	2021 \$	2020 \$
Federal grants		
Canada Council - operating grant	305,000	305,000
Canada Council - special purpose and other grant	8,005	13,250
Canadian Museum Association - employment grant	8,343	—
Service Canada - Canada Summer Jobs program	8,122	6,559
Canadian Embassy - Paris-Vancouver Residency	7,500	—
Provincial grants		
BC Arts Council - operating grant	110,000	113,600
BC Arts Council - special project grants	—	17,272
BC Community Gaming	51,091	38,491
Other Provincial Grants	3,742	—
Municipal grants		
North Vancouver Recreation & Culture Commission	177,500	175,000
City of North Vancouver - in kind permissive tax exemption [note 14]	139,388	99,532
Metro Vancouver Regional District	4,688	—
	823,380	768,705

Revenue from the BC Community Gaming Grant is initially deferred and then recognized as the expenses are incurred.

12. RELATED PARTY TRANSACTIONS

Contributions totaling \$80,592 [2020 - \$120,760] were received from directors, or organizations controlled by directors in 2021. This includes \$26,000 [2020 - \$Nil] to the endowment fund, and art sales to directors totaling \$23,375.

These transactions were carried out in the normal course of operations and are recorded at the exchange value. This value corresponds to the consideration agreed to by the related parties.

13. DIRECTOR AND EMPLOYEE REMUNERATION

During the year ended December 31, 2021, no remuneration was paid to Society directors and eight [2020 - seven] employees collectively earned \$871,357 [2020 - \$785,680] in compensation.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

14. PREMISES LEASE AND NON-MONETARY TRANSACTIONS

In 2018, the Society began paying basic rent of \$1.00 per year for an initial term of fifty (50) years after which there are four optional renewal terms of five (5) years each. The Society's new premises include commercial retail units ("CRUs") to be leased at market rates. One of the CRUs was leased in 2019, for a term of ten years, at an amount equal to the fair market value. The Society will pay the City of North Vancouver "Shipyards Area Maintenance Rent" in the amount of \$3.34 [2020 - \$3.32] per year per square foot of floor space occupied by the CRUs to vary with the Consumer Price Index. The Society is responsible for all maintenance, repairs, property taxes and utilities costs related to its new premises. The Society has committed to ensuring active use of the site consistent with the general character of the Shipyards area. At the end of the term of the Ground Lease, ownership of the building will transfer to the City of North Vancouver.

Due to COVID-19, the City of North Vancouver waived the Shipyards Area Maintenance Rent from January 1, 2021 to March 31, 2021.

Included in the Statement of Operations is revenue of \$139,388 [2020 - \$99,532] and an offsetting expense (within building maintenance) for the value of premise costs provided by the City of North Vancouver.

15. GOVERNMENT COVID-19 EMERGENCY FUNDING

In the last two years, the Society has applied for and received a number of COVID-19 government subsidies as follows: 10% Temporary Wage Subsidy (TWS), Canada Emergency Wage Subsidy (CEWS)/Canada Recovery Hiring Program (CRHP) grants, Canada Emergency Commercial Rent Assistance (CECRA), Emergency Community Support Fund (ECSF); and a \$60,000 loan under the Canada Emergency Business Account (CEBA). This loan is non-interest bearing until December 31, 2023, after which interest accrues at the prime rate until December 31, 2025, when the loan is due. If the loan is repaid on or before December 31, 2023, \$20,000 of the loan will be forgiven, and as this is reasonably certain, the \$10,000 [2020 - \$10,000] has been reported as revenue leaving \$40,000 as a loan payable at December 31, 2021. The Society has also received extraordinary pandemic-related funding from the Canada Council for the Arts and the British Columbia Arts Council, some of which has been deferred due to the ongoing impact of COVID-19.

	2021 \$	2020 \$
Canada Emergency Wage Subsidy and Canada Recovery Hiring Program	189,462	418,993
Canada Council for the Arts - COVID-19 Emergency Support Fund	99,700	—
Canada Emergency Business Account	10,000	10,000
Canada Emergency Commercial Rent Assistance	—	33,951
Temporary Wage Subsidy	—	25,000
British Columbia Arts Council Resilience Supplement	—	10,000
Emergency Community Support Fund	—	5,000
	299,162	502,944



Installation view *Feast for the Eyes*
Photo: Alison Boulier



THE POLY GON

The Polygon Gallery
101 Carrie Cates Court
North Vancouver, BC V7M 3J4
Territories of the skwxwú7mesh (Squamish),
səlílwətaʔɫ (Tsleil-Waututh), and xʷməθkʷəy̓əm
(Musqueam) Nations.
thepolygon.ca
[@polygongallery](https://www.instagram.com/polygongallery)

Nick Cave, *Soundsuit* (detail), 2015



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