









2024 Director's Report

As I report on The Polygon Gallery's accomplishments in 2024, I'm proud to see the organization continuing to mature as a catalyst for contemporary art and as a cultural hub for North Vancouver and the broader community. The Gallery's mission to challenge how we see the world is consequential, as is its growing reputation as a destination and engine for culture in British Columbia and internationally. Credit for this is due to the Gallery's incredible staff, together with its Board of Directors, volunteers, and a group of tremendously generous supporters who provide resources and advocacy that allow us to thrive.

Exhibitions and Programming

In 2024, The Polygon Gallery presented ten exhibitions featuring local and international artists, beginning with *Dani Gal: Historical Records*. This epic collection of commercial LPs tracing the history of the past century opened with a standing room only musical performance by Gal.

A host of programs followed in March, including the fourth iteration of *Response*, an annual exhibition and film screening of works produced by emerging Indigenous artists after months of creation. We're honoured that the Response program continues to build significant mentorship and exhibition opportunities for young artists.

We initiated a new program, Speaking Pictures, inviting Indigenous elders to speak about one or more photographic images in the context of both historical and familial memory. The program will occur throughout the year on equinoxes and solstices and was launched with a presentation by Skwxwú7mesh artist Xwalacktun.

Capping the busy month, Karice Mitchell produced a billboard for

The Polygon's south facing window art space, which faces out to the Spirit Trail. This project was originally proposed for the Del Grauer billboard, and we were proud to install it as part of the Capture Festival, facing back to downtown Vancouver.

In April, Velvet Terrorism: Pussy Riot's Russia opened, an exhibition featuring the cacophonous documentation of agitprop performance and protest actions by this infamous group of Russian artists and activists. The opening was one of the largest in the Gallery's history, with over 2,000 attendees, together with a public talk that drew over 600 people.

In the summer the Gallery mounted American artist Martine Gutierrez's first major Canadian solo exhibition, ANTI-ICON: APOKALYPSIS. The installation elegantly configured a series of self-portraits that challenge the ways in which legendary female or feminized figures have been depicted throughout history. The opening featured an impromptu performance by Gutierrez and a group of friends and collaborators. To close the exhibition in September, the Gallery hosted an energetic and memorable performance cum fashion show titled P.L.U.R.O.M.A., organized by Vancouver artist Katayoon Yousefbigloo together with a team of artists from the artist-run space Liquidation World.

In May we launched the sixth BAF Commission, featuring a pair of interrelated sculptures by the Canadian Tau Lewis. It was a privilege for the Gallery to support a major outdoor commission and a milestone for this rising Canadian artist. Lewis's profusion of flower vines enveloping the exterior of the Gallery extended from an elaborate installation centred on a skirted figure inside the Denna Homes Gallery.

Also in May, Sydney Frances Pascal, an artist featured in the 2024 Whitney Biennial, presented a new work in the Della and Stuart McLaughlin Gallery.

In September, the Gallery was honoured to announce a gift from Jed and Sarah Lind, of a major endowment in honour of their father Phil Lind, in support of the newly renamed Lind Biennial. Established in 2016, the Philip B. Lind Emerging Artist Prize has been awarded annually to an emerging BC-based artist working in mediums of photography, film, or video. With the support of Jed and Sarah, the new Lind Biennial enlarges the prize to \$25,000, now one of the largest for an emerging artist in Canada. 2024's exhibition showcased Mena El Shazly, Karice Mitchell, Dion Smith-Dokkie, Parumveer Walia, and Casey Wei, five artists selected by a jury of arts professionals including Grace Deveney, David C. and Sarajean Ruttenberg Associate Curator of Photography and Media, Art Institute of Chicago; BC artist Brian Jungen, winner of 2002 Sobey Art Award and 2010 Gershon Iskowitz Prize: and Aram Moyashedi, Interim Chief Curator at The Hammer Museum, Los Angeles, and curator-in-residence at Museo Tamayo Arte Contemporáneo, Mexico City.

Finally, I'd like to acknowledge the evolution of the Gallery's robust public programming, both in relation to our exhibitions as well as to the Gallery's many communities. We saw growth in ongoing programs such as Kids First, Gallery School and Chester Fields as well the response to our popular Collage Parties and Deckchair Cinema, which returned in the summer and drew between 200 and 500 people each week. The Gallery hosted artist talks and film screenings as well as curated evenings such as Moon Gate in honour of Asian



2024 Director's Report

Heritage Month and Altar in celebration of the Day of the Dead. It was tremendously energizing to see the engagement of new audiences to these programs, and I congratulate our team on their successes.

Financial Highlights

Early in the year, the Gallery provided an update to City of North Vancouver Council on the Gallery's post-pandemic recovery and current programming, together with the results of a visitor survey conducted over the summer of 2023. The survey showcased the tremendous economic impact of the Gallery on North Vancouver and the North Shore, and the tangible benefits the Gallery's visitors provide its surrounding neighbourhood and community. A large percentage of the Gallery's visitors were from beyond the North Shore, including over 25,000 visits to North Vancouver specifically for our programming.

On October 10, the Gallery held its fourth annual Mayor's Gala, with net proceeds on the evening exceeding \$300,000. The event has become a success story that contributes significantly to the Gallery not only as a fundraiser, but through relationships and community building.

Of note in 2024 was the growth The Polygon's Endowment fund, bolstered by the donation from the Lind family, as well as a major investment from the Audain Foundation in support of the Audain Chief Curator. Buttressing this success is the Gallery's eligibility for matching funds from the Federal Department of Canadian Heritage through the Endowment Incentive program, and with funds received in 2025, the Gallery's endowment now stands at almost \$5M, a resource that now contributes significant annual returns.

Like many cultural institutions, the Gallery faced challenges in 2024 that have persisted and grown, including escalating production costs for our exhibitions and programming, coupled with an economy under stress, and in which individuals are expressing caution with their spending commitments. Within this ecology, the Gallery saw significant growth in our fundraising and retail operations, particularly the ground floor retail shop, and I'm tremendously proud of the efforts of our team to realize this growth.

Acknowledgements

In 2024 we welcomed Catherine Dangerfield to The Polygon Board of Directors, and I want to express thanks to her and the entire Board for their contributions over the past year. I'm especially appreciative for the support and advocacy of Board Chair Kevin Hisko.

The Polygon has an exceptional staff. I'm grateful for the work of Associate Director Jessica Bouchard, and for her leadership of a team that has built an unparallelled base of support for the Gallery. My thanks to Faye Bednarczyk, Director of Sales and Corporate Partnerships; Carie Helm, Manager, Individual Giving and Membership; Andrea Jensen, Senior Development Manager; Chris MacKay, Head of Guest Services and Retail Operations; Marie Ng, Retail Buyer; Aesha Young, Guest Services Supervisor; and Rhonda Schultz, Office Coordinator, together with the entire Guest Services team.

The financial health of the Gallery is overseen with tremendous commitment by Molly O'Callaghan, Director of Finance, with support by the Gallery's Board Treasurer Richard Mew.

2024 was the first full year of Monika Szewczyk's work as Audain Chief Curator and she led a year of exceptional programming produced with a stellar curatorial team: Elliott Ramsey, Curator; Jen Sungshine, Outreach Curator; Serena Steel, Assistant Curator; Joelle Johnston, Indigenous Liaison; Jana Ghimire, Curatorial Assistant; Katrina Abad, Education Associate; and Jonathan Wells, Curatorial Associate for Books and Tours. Our programming work was supported diligently by Michael Mann, Marketing Manager and Ryan Smith, Graphic Designer.

In 2024 we restructured the Gallery's production team, which is now led by Nomi Stricker, Director of Operations and Exhibitions. Heartfelt thanks to Nomi and Alex Haythorne, Head of Production; Geoff Gowe, Facilities Manager; Amandine Mineo, Registrar; Yeonoo Park, Lead Fabricator; and Branton Olfert, Production and Facilities Assistant. I'm grateful for the excellence of their work.

In closing, I want to express very deep gratitude to the members and supporters of The Polygon Gallery, for their belief in the mission of organization, for enabling our ambition, and for grounding us in values that define The Polygon, to be *Curious*, *Bold*, and *Generous*.

Reid Shier Executive Director The Polygon Gallery







Nov 10, 2023 - Feb 10, 2024

From Slander's Brand

This three-person exhibition featured artworks that are durational, monumental, and archival in nature. Each was the culmination of years of artistic labour created in response to pivotal moments of historical transformation and trauma. Individually, and in the dialogue between their works, Hannah Darabi, Rachel Khedoori, and Ron Terada asked how art—through archival acts that parallel reportage—might act as witness, interlocutor, and critical reflector. At heart was the question of how artworks give form to events that defy description.

The title was taken from an epitaph dedicated to Herodotus, whose "Histories" are reputed as the first western history to be written and published. However, because his writing was discursive, and employed storytelling and folktales, critics at the time also branded him "The Father of Lies".

Generously supported by Mark & Diana Sawers, Terrence & Lisa Turner, and Bruno Wall Nov 10, 2023 - Feb 25, 2024

Diane Evans and Sunlight

Diane Evans (1954-2023) was an accomplished photographer, a noted expert in the field, and an influential teacher at Emily Carr University of Art + Design from 1996 to 2019. Evans used a range of different cameras, favourites being pinhole cameras that she constructed from cardboard and black electrical tape, rudimentary store-bought cameras like a toy Diana camera, and a Clix Deluxe gifted by her grandfather who ran a radio and television store in Kerrisdale. She was attracted by the idea of recording images using "a roll of film, a cardboard box, a pin-prick in a piece of metal, and sunlight". Through this medium, Evans portrayed the complexity, profundity, and depth of the world around her.

Generously supported by the Yosef Wosk Family Foundation

In-kind support by The Lab Vancouver and Kasko Frame Works

Media partner: North Shore News

Opposite: Installation view, *From Slander's Brand* Photo: Akeem Nermo

Below: Diane Evans, *Untitled* (sandy landscape with birds)







March 2 - March 24, 2024

Response: All Woven Together

Response: All Woven Together was the culmination of the Response Program, an annual film program that inspires ways of responding artistically to historical and contemporary Indigenous ways of being. Participants took part in a series of workshops led by Indigenous artists and Knowledge Holders during the summer of 2023 to produce an original video work. Inspired by the depth of connection that was felt through shared stories and experiences, participants were encouraged to engage with the theme of interconnection in ways that considered the relationships we hold, and the strength, reciprocity, and care that can be derived from them. Participating artists included: Dana Justine Belcourt, Gordon Brent Brochu-Ingram bailey macabre, Priscillia Mays Tait, Jessey Tustin, Red Buffalo Nova Weipert, and M.V. Williams.

Presented by: Canada Gives—Taylor Taliesin Foundation March 9 - July 14, 2024

Dani Gal: Historical Records

Dani Gal's epic work, *Historical Records* (2005–ongoing), comprised over 700 commercially issued vinyl LPs, which the artist collected since the beginning of this century. As the collection grew over the years, it was divided into three parts, and The Polygon Gallery showed Part 1, 2005–2018 (comprised of 246 records), from the Collection of Migros Museum in Zürich, in its ground-floor gallery. This poignantly plural work became the centrepiece of Dani Gal's first solo exhibition in Canada.

Installed in a dense grid on a wall, the array of LP covers could be understood visually as an alternative "history painting," albeit one that refused to serve a dominant narrative. Bracketed in time by the invention of the phonograph (1877) and the Fall of the Berlin Wall (1989), Gal's rich collection of sound recordings chronicled "speeches and interviews of those who were in power, others

who objected to this power, of war and peace agreements, human rights struggles, and other radio broadcasts of the events that shaped history." Focusing on Gal's engagement with sound as subject and material, the exhibition included a listening station with access to his recent works for radio, and the full sonic archive of *Historical Records*, as well as the artist's eponymous book (published with Snoeck in 2018).

Generously supported by: Claudia Beck and the Andrew Gruft Fund for Photography Exhibitions

Supported by: Institüt für Auslandbeziehungen

Media Partner: North Shore News

Selected Exhibition: Capture Photography Festival

> Right: Installation view, Historical Records Photo: Dennis Ha

Below: Response: All Woven Together Opening Celebration Photo: Alison Boulier







March 22 - June 9, 2024

Velvet Terrorism: Pussy Riot's Russia

Velvet Terrorism: Pussy Riot's Russia was the first survey exhibition of the infamous feminist art collective Pussy Riot. Formed in Moscow in 2011, Pussy Riot came together in opposition to their country's increasingly authoritarian government. The exhibition featured vivid documentation of the group's performances and street activism as assembled by member Maria (Masha) Alyokhina. Visitors encountered more than fifty courageous actions and saw how Pussy Riot turned Russia's repressive state apparatus into a "non-consensual" creative partner, boldly playing with fire.

In Punk Prayer, an early and now legendary guerilla performance staged inside Moscow's Cathedral of Christ the Saviour in 2012, Pussy Riot took over the altar to perform a blistering song in response to the upcoming re-election of Vladimir Putin. Three of the collective's members – Alyokhina, Nadezhda (Nadya) Tolokonnikova, and Yekaterina Samutsevich –

were subsequently arrested, charged with "hooliganism motivated by religious hatred," and sentenced to two years' imprisonment in penal colonies. In the eyes of Putin's spiritual advisor, Bishop Tikhon Shevkunov, the punishment was fitting: "... all of this was more than hooliganism, more than just banal anti-clerical acts, as people were wont to call it. This was a new reality of our life: 'velvet terrorism.'"

Through videos, photographs, testimonies, song lyrics, and reflections, the exhibition offered a rich account of Pussy Riot's non-violent actions, alongside the reactions of the Russian authorities to their provocations. In illustrating an increasingly hostile relationship between the group and the state authorities, the exhibition provided key insights into the evolution of Putin's Russia over the past ten years, leading up to the military invasion of Ukraine.

Organised and toured by Kling & Bang, Reykjavik

Created with Maria Alyokhina in collaboration with Curators Ingibjörg Sigurjónsdóttir, Ragnar Kjartansson, and Dorothee Kirch Generously supported by Munford Family Foundation, Jonathan Page and Goya Ngan, Paula Palyga and David Demers, Andrew and Yasmeen Strang, Terrence and Lisa Turner, and Anonymous

Additional support from Richard Cavell and Peter Dickinson, Coleen and Howard Nemtin, Ron Francis Regan, Jennifer and John Webb, and Anonymous

Community Partners: Dandelion Records, Neptoon Records, Reasons To Live, Red Cat Records, Vinyl Records, and Zulu Records

Media Partner: RANGE Magazine

Feature Exhibition: Capture Photography Festival

> Above: Velvet Terrorism: Pussy Riot's Russia Opening Celebration Photo: Alison Boulier

> Opposite: Installation view, Velvet Terrorism:
> Pussy Riot's Russia
> Photo: Akeem Nermo





March 21 - July 14, 2024

Karice Mitchell: Becoming And Unbecoming (Working Title)

Luxuriously feminine: black skin, white pearls, satin, and polished nails. Karice Mitchell is a photo-based installation artist who uses found images from vintage Black erotica to further empower herself alongside Black femmes and lessen the omnipresence of white supremacy. Blending several visual methods such as cropping, reshooting, scanning, and distorting analogue and digital images, Mitchell leans into the possibilities of glitches - technology's failure to fulfill its intended function - to highlight alternative ways of being. She pushes the boundaries of the photographic medium by exploring the interplay between visibility as a celebration and obscurity as a protective "iykyk" politic.

Originally commissioned as Capture Photography Festival's 2024 signature

public art project, Mitchell's proposed image becoming and unbecoming (working title) was denied by the intended partner without the possibility of resubmission. The Polygon Gallery proudly presented this work in its public-facing window. Furthermore, the artist reconceptualised the contested image to create a larger body of work for presentation on four billboards across Vancouver, in collaboration with Capture.

Presented in partnership with Capture Photography Festival

May 31 - September 22, 2024

Sydney Frances Pascal: We raised ourselves, together and alone

The Polygon Gallery proudly presented a new commission in the Della and Stuart McLaughlin Gallery, curated by Joelle Johnston, Indigenous Liaison. In the Artist's words: "We raised ourselves, together and alone is a new iteration of

an ongoing work that has focused on three generations: my Grandmother, my Mother, and I. This work is comprised of hides in different forms, from raw hide. through smoked raw hide to buckskin. Hide-tanning is one of the traditional material practices that determine my connection to land, to my Lil'wat identity, and to family. This ancient process is also integral in telling my story and asserting my culture in public spaces through its presence as a medium and its natural smoky emanation. My thinking throughout the creation of this installation has involved acknowledging the ancestors and family from the previous generations that have led to me being here today; it is equally dedicated to imagining the future generations, holding onto hope, as we live in a world that is in a state of uncertainty." - Sydney Frances Pascal

Above: Installation view,
Becoming And Unbecoming (Working Title)
Photo: Dennis Ha

Opposite: Installation view, We Raised Ourselves, Together And Alone Photo: Dennis Ha





May 1 - March 30, 2025

Tau Lewis: Coloratura

Tau Lewis constructs intricate sculptural portraits and quilts using found, gathered, gifted, and recycled materials drawn from her personal environments. Utilising a wide variety of sculptural techniques, including hand-sewing, direct carving, and assemblage, Lewis's work honours the materials and modes of creative expression intrinsic to African diasporic histories.

A storyteller as much as a sculptor, Lewis frequently revisits previous bodies of work as though writing the next chapter in their visual narrative. The work installed on The Polygon's façade drew from the Realm of the T.A.U.B.I.S. (Triumphant Alliance of the Ubiquitous Blossoms of Incarnate Souls) - a series originally developed as the "judicial sector" of Lewis' sci-fi universe. Reimagined as a profusion of oversized flower vines that breached the Gallery's roof and climbed across the building, the latest realisation carried on the T.A.U.B.I.S. archetype, blossoming year-round. For this work, as in her practice more broadly, Lewis sourced second-hand materials, seeking out weather- and waterproof fabrics, including vinyl movie posters, parachutes, boat sails, and firehoses, among others.

Tau Lewis expanded on *Coloratura* with a second site-specific sculpture, *Fantasia*, located in the Denna Homes Gallery on The Polygon's upper floor, on view from July 12 – September 29 and November 9 – February 2, 2025. *Fantasia* marked *Coloratura's* germination point. From there, a lone vine grew up from the central seated figure and into the ceiling, linking the indoor and outdoor works.

Tau Lewis: Coloratura is the sixth in a 10-year commissioning program of new public artworks installed at The Polygon Gallery, in collaboration with the Burrard Arts Foundation.

Presenting Sponsor: TD Bank Group

Generously supported by: Brigitte and Henning Freybe, George Seslija and Dr. Marla Kiess, and Bruno Wall

Above: Installation view, Coloratura
Photo: Akeem Nermo

Opposite: Installation view, Fantasia Photo: Akeem Nermo





July 12 - September 29, 2024

Martine Gutierrez ANTI-ICON: APOKALYPSIS

The landmark series ANTI-ICON: APOKALYPSIS, by acclaimed photographer Martine Gutierrez, refused ready understandings of identity, gender, and culture. Across seventeen self-portraits, Gutierrez embodied a pantheon of legendary figures - all female or feminised - from across the world's legends, histories, and myths. Her re-imaginings of such endlessly reproduced figures referenced the long visual lineages in which these images circulate - from traditional iconography and Renaissance painting to contemporary fashion editorials and pop media - while offering an interpretation that challenged all these depictions. Through the "anti-icon," Gutierrez stretched the malleability of the self, and of the social imagination that shaped it.

As Gutierrez states: "In the progress of nihilism, creation becomes resistance; a new image of what the world was all along."

Generously supported by The Houssian Foundation, Jeffrey Boone and David Wong, Scott Graham, Kevin Hisko, Jane Irwin and Ross Hill, Iain Mant, Ron Francis Regan, Bruce Munro Wright, and Anonymous

Media Partner: Global BC

> Above and opposite: Installation view, ANTI-ICON: APOKALYPSIS Photo: Dennis Ha





July 27 - September 8, 2024

Chester Fields 2024: Mythmakers

Chester Fields is a professionally juried photography exhibition for high school students. Initiated in 2009 and named for The Polygon Gallery's former home at 333 Chesterfield Avenue, the program proposes a theme for artists to respond to through an original work of photographic art. This year's prompt was inspired by the myth-making present in Martine Gutierrez's ANTI-ICON: APOKA-LYPSIS, which was on view at The Polygon alongside new, richly storied work by Tau Lewis. The 2024 Chester Fields theme challenged young artists to choose a phrase or sentence from a significant folktale, myth, legend, or other cultural text and to make an image based on those words.

The resulting works, selected by the jury for presentation in the gallery, were shown alongside quotations and texts chosen and written by the artists. They included a vast variety of reflections on how stories changed across time and

through interpretation, and demonstrated the agency of artists in paying homage or offering critique. Together, they asked how photography might encapsulate, amplify, and, in certain cases, exceed what was written.

This year's winners were Parneet Dhaliwal, from John Oliver Secondary School in Vancouver, and Talia Hunter and Caleb Wang, both from Sentinel Secondary School in West Vancouver.

Generously supported by The Hamber Foundation, Hemlock Printers, and The Lab Vancouver

Media Partner: North Shore News

September 21, 2024 - January 12, 2025

Tales From The Crypt

Tales from the Crypt was a selection of works from The Polygon Gallery's vault. For 34 years since its founding in 1983, the BC Photography and Media Arts Society – better known as Presentation House Gallery – welcomed visitors to the upper floor of Presentation House at 333 Chesterfield Avenue. In 2017, the

Society moved to its new home at The Polygon Gallery, 101 Carrie Cates Court. Over this time, photographs amassed in the Gallery's archives: some were left over from past exhibitions, some were donated by artists for fundraising initiatives or study, and others had origins that became obscured as the organisation transformed.

While The Polygon is a non-collecting institution, the presence of these photographs reflected the human urge to hold onto objects deemed important, whether historically, aesthetically, economically, or emotionally. In reviewing this incidental accumulation, key moments in the Gallery's history were revisited, images were re-interpreted, and new questions arose.

Media Partner: North Shore News

Above: Caleb Wang, An Embrace of Sacrifice

Opposite: Installation view, Tales from the Crypt Photo: Alison Boulier



November 9 - February 2, 2025

The Lind Biennial

Established in 2016, The Philip B. Lind Prize for Emerging Artists is awarded biennially to an emerging BC-based artist working in the mediums of photography, film, or video. Artists are nominated for the prize by arts professionals from institutions, organisations, and post-secondary programs across the province. In 2024, thanks to a generous donation from the Lind family, the prize amount increased to \$25,000, making it one of the country's largest accolades dedicated to supporting visual artists.

This year's exhibiting finalists were: Mena El Shazly, Karice Mitchell, Dion Smith-Dokkie, Parumveer Walia, and Casey Wei. They were selected from a longlist of more than 60 nominees by a panel of esteemed international jurors: Grace Deveney, the Art Institute of Chicago's David C. and Sarajean Ruttenberg Associate Curator, Photography and Media; Brian Jungen, acclaimed contemporary artist; and Aram Moshayedi, writer, Interim Chief Curator at the Hammer

Museum in Los Angeles, and Curator-in-Residence at Museo Tamayo Arte Contemporáneo in Mexico City.

Casey Wei was named the winner at an award ceremony on January 23, 2025. Previous Philip B. Lind Emerging Artist Prize winners included Simranpreet Anand (2023), Charlotte Zhang (2021), Laura Gildner (2020), Jessica Johnson (2019), Christopher Lacroix (2018), Marisa Kriangwiwat Holmes (2017), and Vilhelm Sundin (2016).

Endowed by The Lind Family in memory of Philip B. Lind.

The Lind Biennial fortifies the efforts of the Emerging Artist Mentorship Program, generously supported by The Michael and Inna O'Brian Family Foundation, and the Zago Family in memory of Frances A. Schmidt Zago.

Media Partner: Stir

Right: *The Lind Biennial* Opening Celebration Photo: Alison Boulier

Below: Installation view, Casey Wei, *The Zhang Clan*Photo: Akeem Nermo

















Kids First

The Gallery's ever-popular Kids First program delivered art-making for families on the first Saturday and Sunday of every month in 2024.

Sponsors: Neptune Terminals, Port of Vancouver, Seaspan ULC, Vancouver's North Shore Tourism Association

Meet Me At The Gallery

The Polygon's daytime art program dedicated to enriching the lives of seniors in the community occurred on the first Wednesday of every month in 2024. These social get-togethers featured talks and tours inspired by the Gallery's current exhibitions.

Sponsors: PARC Retirement Living and Vancouver's North Shore Tourism Association

Gallery School

Gallery School takes elementary students out of their classrooms and into The Polygon's creative environment for five full, consecutive days, to build children's comfort, fluency, and agency in an art gallery. This program offers an immersive space for children to contemplate the world around them, ask questions, and

take the time to look carefully at images and seek answers in works of art.

Sponsor:

Djavad Mowafaghian Foundation

Generously supported by Beech Foundation

Chester Fields

With the guidance of passionate educators across multiple school districts, this year's Chester Fields program saw over 100 high school students throughout the Lower Mainland submit original works of photographic art. These were reviewed by a jury consisting of Karice Mitchell, Gonzalo Reyes Rodriguez, and Andrea Valentine-Lewis.

Speaking Pictures

Speaking Pictures invites Indigenous elders to respond to photographs that highlight the stories, histories, and land-scapes of the North Shore. In its inaugural year, this program took place on Sundays, close to each solstice and equinox and welcomed Xwalacktun, Shellene Paull, Gary Láwa Johnston, and Sam Seward.

Generously supported by Vancouver Foundation, The McLean Foundation, and the Province of British Columbia

Paris/Vancouver Residency

The Paris/Vancouver Residency entered its fourth and final year as a collaboration between The Polygon, Griffin Art Projects, and Cité Internationale des Arts, with the support of the Embassy of France in Canada and the Canadian Cultural Centre in Paris. French curator Lucie Camous was welcomed in the spring for a month-long research residency at Griffin.

Reponse: Remembering Our Futures

The Response program engaged participants in a series of workshops led by Indigenous artists and Knowledge Holders during summer and fall 2024. The workshops led to the creation of a new collection of films by the participants that was presented at The Polygon in March 2025.

Meet Me at The Gallery Photo: Alison Boulier





An echo always calls at least twice, at least twice

Artist Gabi Dao curated a screening of films that have influenced their work, by directors Bambitchell, Fileona Endoxa Dkhar, Chuquimamani-Condori, and Joshua Chuquimia Crampton. These films experimented with audio-visual sensibilities and haptic storytelling against colonial frameworks of knowing and consuming.

Presented in partnership with Unit 17

On Terada

This conversation featured From Slander's Brand artist Ron Terada in dialogue with Curator of the Neubauer Collegium at the University of Chicago Dieter Roelstraete.

Collage Parties

In 2024, The Polygon hosted three collage parties in collaboration with artists Jay Cabalu, Maya Beaudry, and Samuel Olsen, inspired by the exhibitions *Velvet Terrorism*, *Coloratura*, and *ANTI-ICON: APOKALYPSIS*.

Pussy Riot Artists' Talk

On the opening night of *Velvet Terrorism*, Pussy Riot members Maria Alyokhina, Olga Borisova, Diana Burkot, and Alexander Cheparukhin joined curators Ragnar Kjartansson and Ingibjörg Sigurjónsdóttir in a panel discussion moderated by The Polygon Gallery's Director Reid Shier at the Pipe Shop.

Riot Days

Based on the memoir of Pussy Riot's Maria Alyokhina, Riot Days is a story of resistance, repression, and revolution in a mixture of concert, rally, theatre, and political happening. This award-winning show was performed at The Pearl.

Nowruz

To celebrate the Iranian New Year, The Polygon offered a Farsi-language tour of *Velvet Terrorism*, a performance "(Let Us Believe In) The Flight" by Sevin, and animations by Lydia Pourmand.

Conversations on Response

To complement Response: All Woven Together, The Polygon released a series of online panel discussions with artists Dana Justine Belcourt, bailey macabre, Jessey Tustin, Red Buffalo Nova Weipert, M.V. Williams, and Priscillia Mays Tait, moderated by The Polygon's Assistant Curator Serena Steel and curator Aliya Boubard of the Bill Reid Gallery.

Will to adorn

Capture Photography Festival's Assistant Curator Chelsea Yuill was in conversation with artist Karice Mitchell about her public work that adorned five bill-board sites across Vancouver and North Vancouver.

Night is the Mother

An original contemporary dance performance by North Vancouver-based collective Dance//Novella, *Night is the Mother* was the culmination of Dance//Novella's month-long residency at The Polygon.

Book Launches

The Polygon held book launches for *Pictures on the Wall* by philanthropist Michael Audain, *Selected Writing on Black Canadian Art* by curator Yaniya Lee, *Canadian Photographs* by photographer Geoffrey James, and *Camera Geologica: An Elemental History of Photography* by art historian Siobhan Angus.









Moon Gate

The Polygon honoured Asian Heritage Month with a video work by Eric Cheung and Cristian Gonzalez, as well as performances by dance troupe OURO Collective and musician x/o.

Generously supported by RBC

Deckchair Cinema

Over the summer The Polygon invited the community to enjoy classic films under the stars on Cates Deck in front of the Gallery. The lineup of films included Ladies and Gentlemen the Fabulous Stains, The Harder They Come, Stop Making Sense, Night Raiders, Scott Pilgrim vs The World, Death Becomes Her, Close-Up, Supercop, Phantom of the Paradise, and The Warriors.

Film Premieres

In 2024, The Polygon presented the premiere of a film about a uterus, created by elika mojtabaei and Aryo Khakpour, and Détournement | Samuel Roy-Bois, created by Jill Henderson and Aquiles Ascencion.

Water is Living

As part of We raised ourselves, together and alone, this film programme featured works by Sydney Frances Pascal (Lílwat) and Aerial Sunday-Cardinal (Nehiyaw, Plains Cree). The screening was followed by a conversation between Sydney and Aerial, moderated by The Polygon's Joelle Johnston.

Generously supported by RBC

Art Writing Workshop

Led by writer and artist Fiona Glen, The Polygon hosted an art writing workshop inspired by Martine Gutierrez's exhibition *ANTI-ICON: APOKALYPSIS*.

P.L.U.R.O.M.A.

To mark the closing of ANTI-ICON: APOKALYPSIS, The Polygon was pleased to present P.L.U.R.O.M.A. (Peace Love Unity Respect Oxygen Music and Autonomy), a multimedia fashion show produced by Liquidation World under the creative direction of artist Katayoon Yousefbigloo. The show featured collections by Dana Qaddah, Jake Kimble, Khan Lee, Maya Beaudry, Second Spring Apparel (Julian Hou & others), Olga Abeleva & Leon, Ximena Velázquez, and Liquidation World, as well as a live performance by Sophia Stel.

Films Witnessing Truth and Reconciliation

To mark the National Day for Truth and Reconciliation, The Polygon presented a series of films that highlighted Canada's dark history with Indigenous People and the journey to rapprochement as a country.

Altar

In honour of the Day of the Dead, The Polygon presented an otherworldly evening featuring Mexican artists Ximena Velázquez, Gaia Lacandona, and El Ángel Exterminador.

A By-Product of our Production

Co-presented with the Critical Image Forum, this talk considered the history of Time-Life Books by art history professor Vanessa R. Schwartz.

The Error Curve

The Error Curve was an immersive live musical performance by Vancouver producer B.Michaael.

Generously supported by RBC













2024 Annual 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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Individual Support

Catalyst Donors \$40,000+

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Gillian Wood*

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Lisa Zoretich* Anonymous (9)

* Consecutive contributions of 3+ years

Opposite: ANTI-ICON: APOKALYPSIS
Opening Celebration
Photo: Alison Boulier

2024 Annual Supporters

Corporate and Foundation Support

\$150,000+

BMO Financial Group*

\$100.000 +

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\$50,000+

Vancouver's North Shore Tourism Association*

\$25,000+

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\$15,000+

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Quay North Urban Development* Seaspan ULC*

\$10,000+

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\$1,000+

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Endowment Fund Donors

The Polygon Gallery gratefully acknowledges the following donors, whose contributions to its Endowment Fund are invested in perpetuity. Revenues from this fund are allocated annually to artistic programming, forever, promoting the Gallery's long-term sustainability.

\$500,000 +

Audain Foundation The Lind Family

\$20,000 +

Burrard Arts Foundation*
The Christopher Foundation*
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Brigitte and Henning Freybe*

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The Michael and Inna O'Brian Family Foundation* Paula Palyga and David Demers* Anonymous in Memoriam of Frances A. Schmitt Zago

\$1,000 +

Joost Bakker and Marlee Ross

2024 Mayor's Gala Donors

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TransLink

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Jennifer and John Webb

Richard White

* Consecutive contributions of 3+ years

Xwalacktun at Speaking Pictures
Photo: Alison Boulier



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Morgan Abele Krista Constantineau Charlie Cooper Cindy Dai Matthew Hall Sofiia Iudanova Michelle Lee Christine Miller Kristian Miller Lauren Orrange Noah Rosellini Natasha Thom Gabrielle Thompson

Preparation Crew Maya Beaudry

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Clover Kang Eknoor Kaur Alex Kershaw Andrea McKenzie Paniz Mani Peter Miller Monica Nak Rasta Raeisi Rozita Roknizadeh Zoey Sheng

Allen Stevens Jinny Su Cora Whiting

Mychael Winkler-Hart

Zara Yousefi

Opposite: Syndey Frances Pascal Photo by Alison Boulier





Treasurer's Report 2024

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").

My synopsis of The Polygon's financial results for the 2024 year should be read in conjunction with the audited financial statements, which include an unqualified audit opinion, and provide a summary of The Polygon's financial position as at December 31, 2024, and for the fiscal year then ended.

Statement of Financial Position

The Polygon's statement of financial position continued to reflect a strong and stable institution. The Polygon ended the year with an unrestricted cash balance of \$434,049, in addition to \$325,366 in restricted cash earmarked for specific capital improvements and programming expenses. In addition, accounts receivable was \$164,951 at year end, primarily from the venue rentals program, all of which were successfully collected after year end. Prepaid expenses increased significantly by \$147,943 to \$277,783 due to advance payments for program expenses. These short- term assets were offset by accounts payable and accrued liabilities of \$206,288.

Statement of Operations

Operating revenue totaled \$5,411,381 in fiscal year 2024, an increase of \$381,546, or 7.6%, over the prior year. During the year, earned revenues (primarily made up of gift shop and bookstore sales, and revenues from the venue rentals program) and fundraising revenues (from memberships, donations, and sponsorships) increased by \$349,023 and \$242,519, respectively. Gifts from individuals, corporations, and foundations continued to play a critical role in supporting the Gallery's outstanding exhibitions, education, curatorial, and public programming. These revenue increases offset the reduction of COVID emergency funding, which provided \$362,532 in 2023, the last year of this government program.

In addition, significant donations of \$1,419,458 were added to the Polygon Gallery's Endowment Fund during the year. This yield an increase in the Endowment's investment return of \$54,816—for total investment income of \$181,783 in 2024—which is recorded as revenue and used to support the Gallery's programming.

Total expenses increased in a similar fashion by 7.7% to \$5,408,624 in 2024, from \$5,020,656 in 2023. These increased expenses can be attributed to the Gallery's commitment to expanding its exhibition and outreach programming and increasing the capacity of the organization. Expenses were meticulously managed to ensure the efficient operation of the Gallery while maintaining financial prudence. The primary expense categories include:

- 1. Personnel: Salaries, wages, and benefits for a dedicated staff accounted for the largest portion of expenses, representing 46% (2023 44%) of total expenditures. The year-over-year increase was primarily due to cost-of-living adjustments and critical staff additions.
- 2. Exhibition and program costs: Expenses related to the installation of exhibitions and public programming amounted to 12% (2023 14%) of total expenses, reflecting the Gallery's commitment to presenting a high-quality program to its audience. During the year, The Polygon presented 12 exhibitions featuring the work of 90 artists.
- 3. Earned revenue expenses: Cost of goods sold for retail operations and venue rental expenses represented 13% (2023 12%) of total expenses. With expanding public interest in the gift shop, bookstore and venue rental space, growth in this expense category mirrors the related revenue increase.
- 4. Building maintenance: Costs associated with maintaining and operating the gallery space, including repairs, utilities, and property taxes, accounted for 9% (2023 10%) of expenditures..

- 5. Development, fundraising and marketing: Expenditures on marketing materials, advertising, fundraising, and promotional activities represented 6% (2023 7%) of total expenses.
- 6. Administrative costs: Miscellaneous administrative expenses, such as office supplies, insurance, and professional services, contributed to 5% (2023 5%) of total expenditures.

After accounting for all revenue and expenses, The Polygon ended its 2024 fiscal year with a small, accumulated surplus of \$2,757. This modest surplus reflects the Gallery's ability to effectively manage resources to achieve its strategic objectives.

Financial Sustainability and Governance

The Polygon remains committed to maintaining financial sustainability, transparency, and accountability in all aspects of its operations and governance. We adhere to best practices in financial management, budgeting, reporting, and compliance to ensure the responsible stewardship of resources and the trust of our donors, partners, and community.

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. I especially want to thank The Polygon's Director of Finance, Molly O'Callaghan, for her leadership and commitment to continuous improvement in our accounting and finance department. I am honoured to be part of such an inspirational organization.

Richard Mew, CPA, CA, CFP

Opposite: Casey Wei, Mena El Shazly, Dion Smith-Dokkie, Karice Mitchell, Parumveer Walia at the *Lind Biennial* Opening Celebration Photo: Alison Boulier www.twmca.com

FINANCIAL STATEMENTS

THE BRITISH COLUMBIA PHOTOGRAPHY AND MEDIA ARTS SOCIETY

(dba The Polygon Gallery)

December 31, 2024



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, 2024, 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, 2024, 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.

Vancouver, Canada March 10, 2025

Chartered Professional Accountants

Tompline Wozny LLP

STATEMENT OF FINANCIAL POSITION

As at December 31		
	2024	2023
	\$	\$
ASSETS		
Current		
Cash and cash equivalents [note 3]	759,415	1,060,248
Accounts receivable [note 4]	164,951	107,679
Prepaid expenses	277,783	129,840
Inventory	85,285	89,934
	1,287,434	1,387,701
Security deposits [note 5]	25,000	25,000
Capital assets [note 5]	14,459,776	14,781,734
	15,772,210	16,194,435
LIABILITIES		
Current		
Accounts payable and accrued liabilities [note 6]	206,288	231,404
Deferred revenue [note 7]	476,453	437,916
Construction loan [note 9]	157,000	207,000
	839,741	876,320
Deferred contributions - capital assets [note 8]	14,364,727	14,753,130
	15,204,468	15,629,450
NET ASSETS		
Unrestricted	320,025	322,108
Internally restricted [note 10]	100,000	100,000
Invested in capital assets	147,717	142,877
invested in capital assets	567,742	564,985

See accompanying notes to the financial statements

Approved by:

Director

Directo

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31

	Invested in Capital Assets \$	Internal Restriction \$	Unrestricted (deficit) \$	Total \$
-	J.	[Note 10]	y	
2024		[1.0.0 10]		
NET ASSETS, BEGINNING OF YEAR	142,877	100,000	322,108	564,985
Excess of revenue over expenses	_	_	2,757	2,757
Amortization of deferred contributions	388,402	_	(388,402)	_
Amortization of capital assets	(428,511)	_	428,511	_
Capital assets additions	106,553	_	(106,553)	_
Net contributions used for additions	(61,604)	_	61,604	_
NET ASSETS, END OF YEAR	147,717	100,000	320,025	567,742
2023				
NET ASSETS, BEGINNING OF YEAR	35,412	100,000	420,394	555,806
Excess of revenue over expenses	_	_	9,179	9,179
Amortization of deferred contributions	389,049	_	(389,049)	
Amortization of capital assets	(411,552)	_	411,552	_
Capital assets additions	182,267	_	(182,267)	_
Net contributions used for additions	(52,299)	_	52,299	_
NET ASSETS, END OF YEAR	142,877	100,000	322,108	564,985

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended December 31		
	2024	2023
	\$	\$
REVENUE		
Earned revenues	2,207,719	1,858,696
Memberships, donations and sponsorships	1,131,480	888,961
Government grants [note 12]	934,204	917,221
Fundraising events	489,560	420,125
Amortization of deferred contributions [note 8]	388,402	389,049
Bank interest and endowment income [note 11]	207,906	159,130
Other income	52,110	34,121
Government COVID-19 emergency funding [note 16]	_	362,532
	5,411,381	5,029,835
EXPENSES		
Salaries and wages	2,507,606	2,196,104
Exhibitions, publications and public programs	662,111	680,743
Earned revenue expenses - cost of goods sold & venue rentals	724,727	622,510
Building maintenance [note 15]	491,944	488,770
Amortization of capital assets	428,511	411,552
Administration	263,883	265,755
Marketing and promotion	125,237	141,257
Fundraising events	124,444	140,929
Development	67,506	56,535
Interest on loan [note 9]	12,655	16,501
	5,408,624	5,020,656
Excess of Revenue over Expenses	2,757	9,179

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended December 31		
	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	2,757	9,179
Items not involving cash:		
Amortization expense	428,511	411,552
Amortization of deferred contributions	(388,402)	(389,049)
Change in non-cash working capital items:		
Accounts receivable	(57,272)	137,839
Prepaid expenses	(147,943)	15,818
Inventory	4,649	5,002
Accounts payable and accrued liabilities	(25,117)	(35,024)
Deferred revenue	38,537	46,655
Cash provided by (used in) operating activities	(144,280)	201,972
INVESTING ACTIVITIES		
Purchase of capital assets	(106,553)	(182,267)
Cash used in investing activities	(106,553)	(182,267)
FINANCING ACTIVITIES		
Construction loan repayment	(50,000)	(50,000)
Capital contributions received	_	166,572
CEBA loan repaid	_	(40,000)
Cash provided by (used in) financing activities	(50,000)	76,572
Increase (decrease) in cash and cash equivalents during the year	(300,833)	96,277
Cash and cash equivalents, beginning of year	1,060,248	963,971
Cash and cash equivalents, end of year [note 3]	759,415	1,060,248

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

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, the recording of allowances for doubtful accounts, the valuation of accrued liabilities, and 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, 2024

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 90 days or upon demand are classified as cash along with short-term deposits.

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
 43 to 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, 2024

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, 2024, no impairment losses have been recorded.

3. CASH AND CASH EQUIVALENTS

	2024 \$	2023 \$
Unrestricted cash	284,049	278,338
Restricted cash - Community Gaming grants	28,391	47,010
Restricted cash - restricted contributions	296,975	334,900
Short-term deposit	150,000	400,000
	759,415	1,060,248

The Society has an operating loan with a total available of \$200,000, bearing interest at prime plus 0.0%. As at December 31, 2024, no amount has been drawn on this facility.

4. ACCOUNTS RECEIVABLE

	2024 \$	2023 \$
Trade receivables	111,093	72,235
Tenant lease inducements	39,019	29,778
Grants receivable	3,750	5,666
Donations and sponsorship receivable	11,089	_
	164,951	107,679

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

5. CAPITAL ASSETS

	Cost \$	Accumulated Amortization \$	Net Book Value \$
2024			
Building - leaseholds [note 15]	16,466,774	2,281,089	14,185,685
Computer equipment and software	326,769	274,922	51,847
Furniture and equipment	692,499	470,255	222,244
	17,486,042	3,026,266	14,459,776
2023			
Building - leaseholds [note 15]	16,405,169	1,951,247	14,453,922
Computer equipment and software	315,985	242,622	73,363
Furniture and equipment	658,335	403,886	254,449
	17,379,489	2,597,755	14,781,734

The Society has posted \$25,000 [2023 - \$25,000] in a Letter of Credit with the City of North Vancouver and Lonsdale Energy Corporation as performance security. The Letter of Credit is held by the beneficiaries and is secured by a non-redeemable Guaranteed Investment Certificate held by a major Canadian bank earning nominal market rate interest.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024 \$	2023 \$
Trade payables	128,508	158,215
Accrued wages and benefits payable	41,830	43,102
Payable to The Polygon Gallery Endowment Fund	15,000	10,600
Taxes payable - PST	13,922	9,745
Taxes payable - Employer Health Tax	3,601	8,588
Taxes payable - GST	3,427	1,154
	206,288	231,404

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

7. DEFERRED REVENUE

	2024 \$	2023 \$
Facility rental deposits	66,282	154,425
Other restricted operating funds	195,750	159,916
Other restricted programming funds	194,015	99,000
BC Community Gaming grant	3,510	7,562
Gift cards - unused portion	10,817	10,934
Long-term tenant security deposit	6,079	6,079
Closing balance, end of year	476,453	437,916

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.

8. DEFERRED CONTRIBUTIONS - CAPITAL ASSETS

	2024 \$	2023 \$
Opening balance, beginning of year	14,638,857	14,975,607
Contributions from Government of Canada, BC Community Gaming and the BC		
Arts Council - infrastructure grants	61,604	52,299
Amortization of deferred contributions	(388,402)	(389,049)
Unamortized balance of spent capital contributions	14,312,059	14,638,857
Unspent contributions from Government of Canada, BC Community Gaming and		
the BC Arts Council - infrastructure grants	52,668	114,273
Closing balance, end of year	14,364,727	14,753,130

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.

In 2023, contributions were received from Government of Canada, BC Community Gaming and the BC Arts Council for an accessible doors project. As of December 31, 2024, Phase 2 of the project was completed at a cost totaling \$61,604. The third and final phase of the accessible doors project is expected to be completed in 2025.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

9. CONSTRUCTION LOAN

The Society entered into a term loan agreement for \$372,000 with the City of North Vancouver ("CNV") on March 28, 2022 and as at December 31, 2024 the total balance owing to the CNV was \$157,000 [2023 - \$207,000] with an annual interest rate at prime resulting in an interest charge of \$12,655 [2023 - \$16,501]. There are no specific loan principal payments required, except the loan becomes due in full on March 27, 2027, if not already repaid.

10. INTERNAL RESTRICTION

During the 2022 year, the Board of Directors approved an internal restriction of \$100,000 [2024/2023 - \$Nil] for a capital reserve fund to be used for the purpose of paying for the major repairs and replacements of the building.

11. 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.

	2024	2023
	\$	\$
Opening balance, at fair market value	2,904,200	2,481,723
Capital contributions	1,419,458	284,646
Flow through gifts	10,152	_
Investment income	181,783	126,967
Distributions	(191,935)	(126,967)
Unrealized market gain (loss) adjustment	251,827	137,831
Ending balance, at fair market value [capital \$4,111,996]	4,575,485	2,904,200

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

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

12. GOVERNMENT GRANT REVENUES

	2024	2023 \$
	\$	
Federal grants		
Canada Council - operating grant	305,000	305,000
Canada Council - special purpose and other grant	_	65,000
Government of Canada - Community Services Recovery Fund - project grant	50,000	_
Canadian Museum Association - employment grant	20,666	14,459
Service Canada - Canada Summer Jobs program	7,472	8,423
Canadian Embassy - Paris-Vancouver Residency	7,500	7,500
Provincial grants		
BC Arts Council - operating grant	99,000	99,000
BC Community Gaming	66,053	71,285
Other Provincial Grants	2,900	9,400
Municipal grants		
North Vancouver Recreation & Culture Commission	200,000	184,671
City of North Vancouver - in kind permissive tax exemption [note 15]	170,613	152,482
Other	5,000	_
	934,204	917,221

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

13. RELATED PARTY TRANSACTIONS

Contributions totaling \$32,195 [2023 - \$39,385] were received from directors, or organizations controlled by directors in 2024. This includes art sales to directors totaling \$2,850 [2023 - \$6,850].

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.

14. DIRECTOR AND EMPLOYEE REMUNERATION

Pursuant to the British Columbia Societies Act, the Society is required to disclose wages and benefits and contractor fees paid to employees and contractors who are paid \$75,000 or more during the fiscal year.

During the year ended December 31, 2024, no remuneration was paid to Society directors and ten [2023 ten] employees collectively earned \$1,178,901 [2023 - \$1,087,844] in compensation.

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

15. 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 \$3.82 [2023 - \$3.67] 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.

Included in the Statement of Operations is revenue of \$170,613 [2023 - \$152,482] and an offsetting expense (within building maintenance) for the value of premise costs provided by the City of North Vancouver.

16. GOVERNMENT COVID-19 EMERGENCY FUNDING

Since 2020, the Society has applied for and received a number of COVID-19 government subsidies as follows: 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 Canada Emergency Business Account (CEBA). The Society also received extraordinary pandemic-related funding from the Canada Council for the Arts and the British Columbia Arts Council.

	2024	2023
	\$	\$
BC Arts Council - Resilience Grant	_	362,532







