

ANNUAL REPORT 2022



KELOWNA
ART GALLERY

KELOWNA ART GALLERY

1315 Water Street, Kelowna, BC
V1Y 9R3 | 250-762-2226
kelownaartgallery.com

We acknowledge that the Kelowna Art Gallery operates on the unceded traditional territory of the syilx/Okanagan people.

Mission: To bring art into people's lives!



The Kelowna Art Gallery gratefully acknowledges the financial assistance of City of Kelowna, Canadian Heritage, Canada Council for the Arts, British Columbia Arts Council, Province of British Columbia, Central Okanagan Public Schools, University of British Columbia Okanagan School of Education, Cultural Human Resources Council, Young Canada Works, and our members, donors, and sponsors.

Kelowna Art Gallery © 2023
design by Kyle L. Poirier

Cover image:
Sharni Pootoogook, untitled,
1 of 22 ink drawings on paper,
circa 2001-2002, 20 x 26 in.
Collection of the Kelowna Art
Gallery. Purchased with funds
from the Permanent Collection
Reserve, 2022.

Board of Directors and Staff 2022

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President and Executive Director's Report

Since its founding in 1976, the Kelowna Art Gallery has been building a reputation as a nationally significant venue for exhibitions, scholarship, and educational programs. We showcase important visual art with the belief that art and creativity are the birthright of every individual, cornerstones of a healthy society, and catalysts for social and economic vitality.

The Kelowna Art Gallery is a place where members, visitors, and students of all ages come to be inspired, learn, create, debate, and be challenged. Ensuring these outcomes places a significant responsibility on the Gallery, its Board of Directors, staff, and volunteers, to identify and develop fresh exhibitions and programs that engage the varied audiences that we serve.

As we celebrate the completion of another successful year, we continue to work together to ensure the Kelowna Art Gallery enhances the “quality of life” in our community, maintains the highest professional standards, and brings exhibitions and programs of regional and national significance to our area.

The Gallery staff, with the support of the Board of Directors, are to be commended for their dedication, great sense of imagination and humour, in bringing together an exceptional schedule of high-quality exhibitions, educational programs, and adding important works of art to our permanent collection. Behind the scenes, we work as a team to improve operations, make use of new tools, and form new partnerships in the community, all with the goal of effectively, memorably, and meaningfully serving the public. The past year has been one of many accomplishments, operationally and artistically. Our team: Sumi Ali, Shaniya Anand, Erica Baker, Elaine Booi, Michaela Bridgemohan, Kat Colalillo, Joshua Desnoyers, Pip Dryden, Kelly Duckworth, Mat Glenn, Nimrat Grewal, Janine Hall, Clea Haugo, Meryn Lamb, Joe Lanaway, Liz Macdonald, Mia Main, Mackenzie Mantler, Christine May, Ady Miller, Kyle L. Poirier, Fern Teleglow, Avery Ulliot-Comrie, and Victoria Verge, have all made exceptional contributions to the Gallery and make up a small yet mighty team of professionals. We are grateful to our amazing volunteers, who work with school tours and assist with opening events. They are a delight to work with and in 2022 they contributed 934 hours of time working alongside the paid staff. Thank you!

As always, we would like to thank each member of the Board of Directors who has dedicated his or her time, resources, and expertise to govern this very special organization. We are indebted to each one individually for the professionalism and kindness extended to us and to all who work and volunteer at the Gallery. We want to make special mention of our good friend and Board member, Garry Benson, who sadly passed away this past year. He will be missed at the Gallery and by his many friends in our community. We extend thanks to Lianne Ballantyne for her two years of service and so much more! We warmly welcome our new and returning Board members to our team. Regarding the Gallery's fiscal health, the attached financial statements, prepared and audited by KPMG, show that the Gallery has maintained its stable financial position and we are presenting a clean audit.

We extend our heartfelt thanks to our members, donors, and sponsors for their continued support as we endeavour to make the Kelowna Art Gallery a welcoming public space filled with inspiration and creativity.

Respectfully submitted,
June Nicolay
Board President

Respectfully submitted,
Nataley Nagy
Executive Director



Curator's Report

In 2022 the Curatorial department was pleased to present twenty exhibitions that explored a diverse range of artists, mediums, and themes. This year marked a period of exceedingly ambitious exhibition programming, the development of print and digital publications, and a growing Permanent Collection.

Our 2022 exhibitions explored timely themes such as climate change (*Fluid States* and *Fool's Paradise*), invisible disability (*Sensorineural*), and the impacts of technology and social media (*Look don't look*). We also conceived of and presented an exhibition featuring some of the world's most iconic Pop Art figures in *From Warhol to Banksy* which is slated to travel to Edmonton, Victoria, and Swift Current. All this programming was in keeping with our mandate to support and promote the work of contemporary Canadian artists and to bring work of international acclaim to our regional centre.

We are proud to have accepted 34 (individual works) new acquisitions to the Gallery's Permanent Collection this year. Through a combination of purchases and gifts, we welcomed works of art by some of Canada's most important and influential artists. We will continue working with the Acquisitions Committee to identify works of great national significance and to develop a collections strategy that reflects the Gallery mandate.

We produced five print publications in 2022 that served to enhance our exhibitions and provide an opportunity for in-depth curatorial discussion. Our exhibition publications have become a curatorial cornerstone at the Kelowna Art Gallery and an important part of our work as a public gallery.

The Kelowna Art Gallery continues to benefit from the contributions of talented volunteers and staff, including Assistant Curator and Registrar Clea Haugo, Preparator Mat Glenn, and our team of casual Assistant Preparators.

I am also incredibly grateful for the support and dedication of the Kelowna Art Gallery Executive Director Nataley Nagy, the Board of Directors, and all the Gallery staff for making the Kelowna Art Gallery such an inspiring place to work.

Respectfully submitted,
Christine May
Curator



Treadgold / Bullock
Gallery

A Story in Three Parts: Ashevak, Pootoogook, Isuma

December 4, 2021 to May 8, 2022

Presented with support from:

BENSON LAW
LLP
LAWYERS

Canada



Media support from:

WALRUS
LAB

A Story in Three Parts brought together three distinct but connected narratives which explored the past and present of Inuit creative expression. Kenojuak Ashevak (1927–2013) and Sharni Pootoogook (1922–2003) were early generation Kinngait (formerly Cape Dorset) artists who became two of the first to create drawings, prints, and sculptures under the auspices of the West Baffin Eskimo Cooperative. Both were instrumental in establishing the global importance of Canada's Inuit art movement. Isuma was co-founded in 1990 as Canada's inaugural Inuit-owned independent production company. Part of a new generation of Inuit cultural voices, Isuma Collective was the first delegate of Inuit heritage to represent Canada at the 58th Venice Biennale in 2019. The Kelowna Art Gallery presented a 37-minute Isuma-produced experimental documentary from 2020. *Ataguttalik – A Life to Live For* tells the story of a woman who survived famine to become one of the most important residents of Igloodik.

Programming Videos

A Story in Three Parts: Tour with the Curator

A Story in Three Parts: Lecture with Claire Foussard and Oo Aqpik-Kierstead

A Story in Three Parts: Lecture with Leah Taylor and Christine May

Publication

A Story in Three Parts: Ashevak, Pootoogook, Isuma

Contributed essay by William Huffman



Treadgold / Bullock
Gallery

Presented with support from:



Wealth Management
PH&N Investment Counsel



Wealth Management
Private Banking

PUSHOR MITCHELL LLP
LAWYERS

From Warhol to Banksy

May 21 to October 16, 2022

From Warhol to Banksy invited visitors to view works of art that define the Pop Art movement and highlights the careers of some of the art world's most iconic figures. This exhibition featured works by artists Roy Lichtenstein, Andy Warhol, Tom Wesselmann, Takashi Murakami, Banksy, and Mr. Brainwash.

Pop Art, known for its commentary on consumerism, social consciousness, and, more recently, activism, is not just a phenomenon of the 1960s. The evolution of Pop Art, from Andy Warhol's infamous Marilyn Monroe screen prints to Banksy's guerilla street art, has completely blurred the lines between high and low art. Through a selection of prints, paintings, sculpture, and ephemera, visitors saw first-hand how Pop Art continues to critique our world and challenges us to think about the issues that persist in our everyday life.

Courtesy of the Paul and Tracy Mitchell Collection.

Programming Videos

From Warhol to Banksy Tour with Paul Mitchell

From Warhol to Banksy Lecture Series: Jon Davies

Pop Art Lecture Series: Melissa Mednicov

Pop Art Lecture Series: Adam Melnyk

Pop Art Lecture Series: Patrick Moore

Publication

From Warhol to Banksy

Contributed essay by Phil Smith with introduction by Christine May



Treadgold / Bullock
Gallery

Presented with support from:

ENGEL & VÖLKERS
RICHARD DEACON

The Street

October 29, 2022 to February 12, 2023

Drawn from the Vancouver Art Gallery's permanent collection, *The Street* presented thematic views of the urban street as a source of inspiration for artists and as a primary site for the enactment of culture. As the central space in which private and public realms intersect, the street is an arena where individual gestures and chance encounters speak to the pleasures, the challenges, and the experiences of our everyday life.

This group exhibition featured painting, photography, sculpture, and video ranging from the eighteenth century to the present. Visitors could see works by notable Canadian and international artists including William Hogarth, Roy Arden, Robert Capa, Allyson Clay, Robert Frank, Fred Herzog, Jeff Wall, Robert Linsley and Lawrence Paul Yuxweluptun, among many others.

The Street was organized and circulated by the Vancouver Art Gallery under the *Across the Province* program and is curated by Grant Arnold, Audain Curator of British Columbia Art.

Programming Videos

Curator's Talk with Grant Arnold

The Street: Panel Discussion



Mardell G. Reynolds
Gallery

README: Briar Craig

January 29 to April 17, 2022

README explored the frustration of misconception through a selection of work from our Permanent Collection by Kelowna-based artist Briar Craig. Craig created clever wordplay through printmaking using ultra-violet cured ink, shining a spotlight on political rhetoric and everyday phrases. Bold words are superimposed over found objects like magazines and chalkboards, where the letters become game pieces that both entice and create confusion.

Briar Craig is a professor of Printmaking, Photography and Drawing at UBC Okanagan. His work has been exhibited in over twenty-five solo exhibitions and hundreds of group exhibitions. Craig's art is held in the permanent collections of many notable institutions across the globe.

Programming Videos

An Interview with Briar Craig

Artist Talk: Briar Craig

README: Printmaking Panel Discussion

Publication

README: Briar Craig

Contributed essay by Christine May



Mardell G. Reynolds
Gallery

Fluid States: Holly Ward

April 23 to July 17, 2022

Fluid States was an exhibition of new work by interdisciplinary artist Holly Ward. This timely, thought-provoking project deployed a series of creative practices aimed towards developing a deeper understanding of water, and our connection to it.

This installation was centered around a large-scale drawing on fabric, created using a 'floating ink' technique in which drops of ink are manipulated on the surface of water. Ward collected the water used in this process from Heffley Creek/Tk'emlúps (Secwepemc territory), which is a watershed connected to the Thompson River. At the time, the waterway was being drilled under by Coastal Gas Link, who are the proprietors of the TMX pipeline. Other works in this exhibition included ceramic sculpture and video footage shot along the Heffley-Louis Creek, North Thompson, and Fraser Rivers.

Programming Video

An Interview with Holly Ward

Artist Talk, Holly Ward

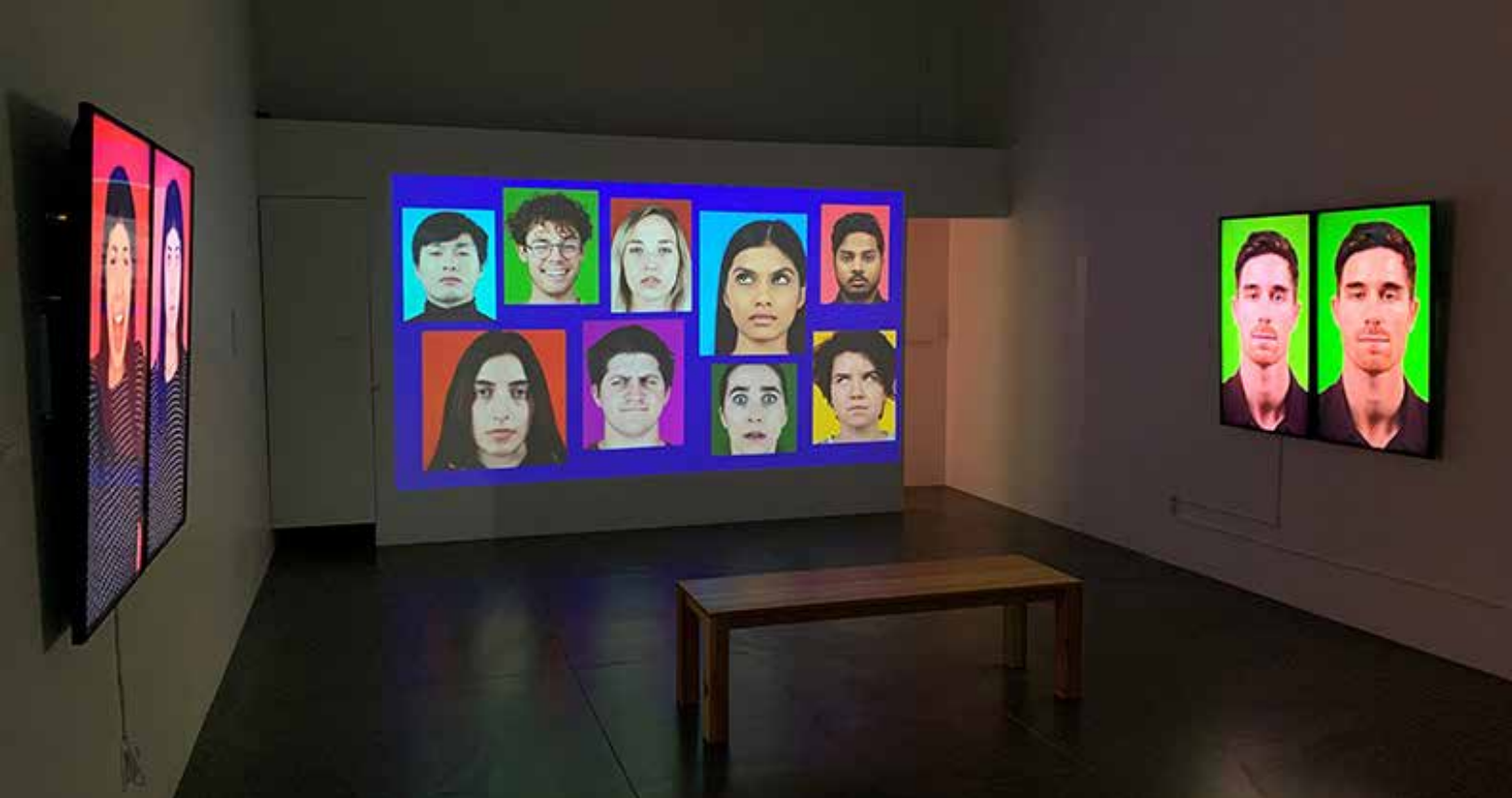
Publications

Fluid States: Holly Ward

Contributed essay by Christine May

Infrastructures of Power and Resistance: Holly Ward and Fluid States (digital)

Contributed essay by Caitlin Jones



Mardell G. Reynolds
Gallery

look don't look: Barrie Jones

July 23 to November 13, 2022

Barrie Jones is a Vancouver-based photo and video artist whose work is known for its focus on the human figure as a site of complex personal and collective identities. In *look don't look*, Jones' vibrant video portraits explore a multitude of human emotions and the complicated dynamics of relationships. The positioning of Jones' young subjects invites us to consider the modern construction of social identities and our growing reliance on technology and social media.

Programming Video

An Interview with Barrie Jones

Artist Talk, Barrie Jones

Publication

look don't look: Barrie Jones

Contributed essay by Christine May



Mardell G. Reynolds
Gallery

CHEAP ! Patrick Lundeen

November 19, 2022 to January 29, 2023

CHEAP ! presented a new body of work by Kelowna-based artist Patrick Lundeen who combined sculpture, textiles, and sound to create a fully immersive experience that captured the artist's absurdist aesthetic. Lundeen's work, all made of recycled and found objects, explored how discarded materials can be manipulated, repurposed, and reimagined. Triggered by audience interaction, the objects on view moved and made noise, creating a soundscape for the exhibition. *CHEAP !* was accompanied by a limited edition vinyl record featuring Lundeen's original music, available for purchase and a free zine.

Programming Video

An Interview with Patrick Lundeen



Rotary Courtyard

The Circle of Life: Annabel Stanley

September 4, 2021 to September 11, 2022

Presented with support from:

RAYMOND JAMES®

In the Gallery's Rotary Courtyard Annabel Stanley explored the form of the circle, how it shapes our environment, and is reflected in the flora and fauna that surround us. This site-specific installation was inspired by her recent discovery of sacred geometry (which examines the intersection of math, architecture, and nature) in addition to the work of influential artist Alexander Liberman and his reflection on the circle.

Visitors encountered various sculptures woven from natural fibres such as grasses, dogwood, alder, willow, moss, and grape vines – including an oversized bee skep that pays tribute to the humble bee which pollinates our food crops. *The Circle of Life* featured subtle changes introduced throughout the year that reflected the cycle of the seasons.

Stanley sourced her materials throughout the Okanagan Valley and from her vineyard in West Kelowna. She trained in Willow Sculpture with artist Julieann Worrall Hood in Wiltshire, England and has exhibited extensively in British Columbia and New Zealand.

Programming Video

An Interview with Annabel Stanley

Artist Talk, Annabel Stanley



Rotary Courtyard

The Wishing Well: David & Jorden Doody

October 11, 2022 to September, 2023

Presented with support from:

Kitsch

Kelowna-based artists David & Jorden Doody are known for their kaleidoscopic paintings and sculptural installations. For *The Wishing Well*, they have come together to create an experimental, site-specific installation that blurs the boundary between material and virtual space. Inspired by classic courtyard architecture and the post digital world, the Doody's aim to transform and activate the Rotary Courtyard. Visitors are encouraged to sit, walk, and play on the sculpture, or even make it their own personal runway.

Programming Video

Interview with artists David & Jorden Doody



The Front Space

Grizzly Bears: Teachers of the Land

September 18, 2021 to January 9, 2022

Grizzly Bears: Teachers of the Land is a partnership between the Bateman Foundation and the Grizzly Bear Foundation. This unique exhibition explored the lessons that we can learn from this majestic creature. Building a greater understanding of the Grizzly bear can strengthen our relationship with the land, guide our stewardship, and allow insights into our own humanity.

This travelling exhibition featured 27 original artworks by 16 Canadian artists including works by Robert Bateman, Susan Point, and Bill Reid, that capture the beauty of the Grizzly bear from a range of perspectives.



The Front Space

The Witness Blanket: Carey Newman

January 15 to April 10, 2022

Organized and circulated by:



Exhibition supported by:



The Witness Blanket was an exhibition based on the art of Carey Newman and was developed in collaboration with, and circulated by, the Canadian Museum for Human Rights (Winnipeg, Manitoba).

The Kelowna Art Gallery was honoured to exhibit a 40-foot-long reproduction of *The Witness Blanket*, constructed from cedar with photographic panels to represent the original artifacts.

The Witness Blanket stands as a national monument to recognize the atrocities of the Indian residential school era, honour the children, and symbolize on-going reconciliation. The original piece is made from hundreds of items reclaimed from Indian residential school survivors and their families, band offices, churches, government, friendship centres, and other cultural organizations, which were borrowed from 77 separate sites across Canada. Each item tells a story of loss, strength, resilience, and pride.

The Gallery would like to acknowledge the many community partners who assisted with the presentation of *The Witness Blanket* in Kelowna: Central Okanagan Public Schools, Kelowna Museums, Okanagan Indian Band, sncwips Heritage Museum, syilx Okanagan Nation Alliance, Westbank First Nation, and UBC Okanagan.

Programming Video

Artist Talk, Carey Newman



The Front Space

U·NIQUE: Art in Action 36

April 16 to September 11, 2022

Young artists from across School District 23 were invited to participate in the 36th annual Art in Action student exhibition. Our vision was for middle and high school students to self-reflect and uncover what makes them unique. Students were encouraged to examine the special qualities that make them stand out as individuals and to embrace their true selves. This theme emphasized the importance of knowing who we are and celebrating our differences as we grow and change with the world around us.

This exhibition reflected the creativity of over 100 young artists in our local community, showcasing a full spectrum of talent and individuality. Works included drawing, painting, sculpture, mixed media, printmaking, and photography. The Kelowna Art Gallery would like to thank art educators Farah Canuel and Jim Elwood for their continued dedication to help us realize this exhibition each year.



The Front Space

Reflections: Responding to the Collection: Members Exhibition

September 17, 2022 to January 15, 2023

“Good artists copy; great artists steal”

This year, the Kelowna Art Gallery invited its members to take a deep dive into its Permanent Collection and choose one or several works of art as inspiration for their submission to the annual Members Exhibition. Members were encouraged to explore the online Permanent Collection Database, which contains images and information about the nearly 1,000 works stored in the Gallery's vaults.

For more than 40 years, the Gallery has collected, conserved, and exhibited a variety of historical and contemporary art, and now it was the members turn to “steal” from the creations held in our vast collection.

Publication

Reflections: Responding to the Collection (digital)

Foreword by Christine May



The Glass Gallery

BRINK: Angela Hansen

October 5, 2021, to January 31, 2022

This site-specific installation in The Glass Gallery was by Lake Country-based artist, Angela Hansen. *BRINK* was made entirely using encaustic medium and natural, biodegradable materials. These biomorphic wall sculptures are sometimes whimsical, curious, or strange, and when arranged together they appear as a living wall or coral reef. Hansen was inspired by the flora and fauna of our forests and ocean depths. Her work addresses human activity and global warming through an examination of forms found in the natural world.



The Glass Gallery

as water does with the moon: Moozhan Ahmadzadegan

January 31 to May 27, 2022

as water does with the moon was a narrative-based installation influenced by traditional Persian poetry and the art that often accompanied such stories. Ahmadzadegan was interested in following the traditional art of illuminated manuscripts and Persian miniatures. These historic, intricate artworks were often about love and frequently included fauna and flora as metaphors or tools to drive the narrative. Ahmadzadegan presented elements of a story using a simplified rendering and invited viewers to create a narrative based on their interpretation. The phosphorescent medium allowed the imagery to illuminate in the dark, activating the work both during the day and at night.



The Glass Gallery

Sensorineural: Kelsie Balehowsky

May 30 to September 18, 2022

Sensorineural was a sculptural installation inspired by artist Kelsie Balehowsky's son who was born with sensorineural hearing loss. This site-specific sculpture consisted of a large-scale, representational model of the inner ear, vinyl that activated the glass window itself, and an interactive component that explored the complications of invisible disability.

Kelsie Balehowsky is an artist and arts educator based in the Okanagan on the unceded and ancestral territory of the Syilx people. Kelsie's work is primarily concerned with themes of the uncanny, technology, and connection. Kelsie believes art is a powerful tool for education and communication. Her artistic practice is a means to observe, express, interpret, and process the world around her.



The Glass Gallery

Fool's Paradise: Jordan MacDonald

September 19, 2022 to February 5, 2023

In *Fool's Paradise*, artist Jordan MacDonald addressed timely environmental issues and highlighted humanity's repeated exploitation of nature. Visitors encountered a living sculpture—a moss globe (symbolizing the promised land or paradise), suspended above a sculpted puddle of oil. The oil spreads across the floor beneath a flourishing plant, part of which has fallen and become trapped within the puddle below. Here, paradise and disaster intersect as the artist comments on the continuous cycle of catastrophic environmental events caused by human activity.



Galleria Hallway

ArtMart: Various Artists

Ongoing

In partnership with

ALTERNATOR
centre for contemporary art

The *ArtMart* vending machine offers original artworks for purchase by local artists including: Ken Ackerman, Cool Arts, Aubrey Creasor, Paulette Deyholos, Pip Dryden, Isabella Ford, Clea Haugo, Victoria Russell, Gabrielle Strong, and Jessica Wisniewski. Artworks start at just \$5.00 and proceeds support the participating artists. The *ArtMart* is organized in collaboration with the Alternator Centre for Contemporary Art. A second *ArtMart* vending machine will also be located at the tasting room of BNA Brewing Co.

The fifth edition of the *ArtMart* was displayed at the Kelowna Art Gallery for the first time, January 15 to April 17, 2022.



The Mezzanine Space

The Intersection: Evan Berg

October 29, 2022 to June 18, 2023

In this experimental, single-channel video installation by Kelowna-based artist Evan Berg, visitors encounter scenes captured at street level in locations throughout Kelowna's city centre. Using footage shot in a single outing on September 22, 2022, Berg's video installation acts as a meditation on intersections in various forms—shots of literal traffic intersections, an exploration of how public and private lives converge on the street, and the connection between the real world and the digital domain. In *The Intersection*, Berg blends together footage that lingers during shot transitions, creating a meditative study of time, physical spaces, and the unpredictable encounters in our daily lives.



Satellite space in the Kelowna International Airport (YLW)

Kate and Molly: Wanda Lock

June 20, 2022 to June 2023

This installation features new paintings by Lake Country-based artist Wanda Lock. Spanning almost 40ft long and 8ft tall, this immersive work provides an underlying narrative that invites us to examine Lock's characteristic painterly language. The title, *Kate and Molly*, references a classic soliloquy involving Molly Bloom, a fictional character from the 1922 novel *Ulysses*, and Kate Bush's 1989 song, *The Sensual World*, all centered around an iconic seed cake. Loaded with both literary and cultural references, these atmospheric paintings conjure up images of romance and fantasy.

Acquisitions

The Kelowna Art Gallery Permanent Collection is one of the cornerstones of the institution and functions as a rich resource for research and education.

The Kelowna Art Gallery's acquisition activity focuses on strategically adding works of the highest artistic quality to continue strengthening the KAG's Permanent Collection.

In 2022, we acquired 34 works of art through a combination of purchases and gifts, for a total of 930 works of art in our care. We are grateful to our donors for their support of our Permanent Collection.

The public is welcome to view the Permanent collection online at www.kelownaartgallery.com

List of Permanent Collection acquisitions in 2022

2022-01 Scott McFarland, *Mr. Bell on His Property*, 1999, colour print, ed. 1/2, 39 x 47 in. Collection of the Kelowna Art Gallery. Gift of Phil Lind, 2022.

2022-02.01 Janet Cardiff and George Bures Miller, *Production Still from the Berlin Files*, 2003, colour print, ed. 61/500, 12½ x 38½ in. Collection of the Kelowna Art Gallery. Gift of Paul and Joan Whitney, 2022.

2022-02.02 Janet Cardiff and George Bures Miller, *Crosscountry - Hornby Island to Kelowna*, 2007, colour photograph-C-Print, ed. 6/30, 19½ x 19½ in. Collection of the Kelowna Art Gallery. Gift of Paul and Joan Whitney, 2022.

2022-03 Kenojuak Ashevak, *Tattooed Spirit Takes Flight*, 1994, print-lithograph, ed. 13/50, 23 x 30¼ in. Collection of the Kelowna Art Gallery. Purchased with funds from the Permanent Collection Reserve, 2022.

2022-04.01- 2022-04.22 Sharni Pootoogook, untitled, collection of 22 ink drawings on paper, circa 2001-2002, 20 x 26 in. each. Collection of the Kelowna Art Gallery. Purchased with funds from the Permanent Collection Reserve, 2022.

2022-05.01 Fern Helfand, *Valley, Floating Logs*, 2002, photographic print on rag paper, ed. 1/3, 19¼ x 40½ in. Collection of the Kelowna Art Gallery. Gift of Fern Helfand, 2022.

2022-05.02 Fern Helfand, *Valley, Log Pile*, 2002, photographic print on rag paper, ed. 2/3, 19¼ x 40½ in. Collection of the Kelowna Art Gallery. Gift of Fern Helfand, 2022.

2022-05.03 Fern Helfand, *Valley, Drying Lumber*, 2002, photographic print on rag paper, ed. 1/3, 19¼ x 40½ in. Collection of the Kelowna Art Gallery. Gift of Fern Helfand, 2022.

2022-05.04 Fern Helfand, *Valley, Construction Site*, 2002, photographic print on rag paper, ed. 1/3, 19¼ x 40½ in. Collection of the Kelowna Art Gallery. Gift of Fern Helfand, 2022.

2022-05.05 Fern Helfand, *Valley, Lumber Mill*, 2002, photographic print on rag paper, ed. 1/3, 19¼ x 40½ in. Collection of the Kelowna Art Gallery. Gift of Fern Helfand, 2022.

2022-06 Grace Willis, untitled, n.d. watercolour on paper, 7 x 9.5 in. Collection of the Kelowna Art Gallery. Gift of Jack McCuaig, 2022.

2022-07 Joseph Plaskett, *Portrait of Dodie Lewis*, 1980, oil on canvas, 46 x 32 in. Collection of the Kelowna Art Gallery. Gift of Terrence Keough in memoriam Barbara Chase, who loved it, 2022.

2022-08 Gordon Smith, untitled, circa 2014, photoetching on paper, 18 x 13 in. Collection of the Kelowna Art Gallery. Gift of Ann Kipling, 2022.

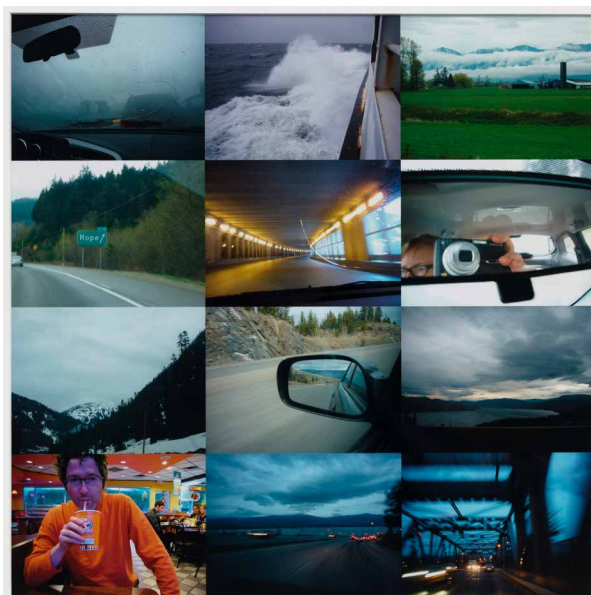
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Sharni Pootoogook, untitled, 1 of 22 ink drawings on paper, circa 2001-2002, 20 x 26 in. Collection of the Kelowna Art Gallery. Purchased with funds from the Permanent Collection Reserve, 2022.



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Grace Willis, untitled, n.d.
watercolour on paper, 7 x 9.5
in. Collection of the Kelowna
Art Gallery. Gift of Jack
McCuaig, 2022.



Joseph Plaskett, *Portrait of
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Gift of Terrence Keough in
memoriam Barbara Chase,
who loved it, 2022.



Gordon Smith, untitled, circa
2014, photoetching on paper,
18 x 13 in. Collection of the
Kelowna Art Gallery. Gift of
Ann Kipling, 2022.





Education and Public Programs Report

We were happy to welcome so many visitors to our programs in 2022 and it was fantastic to have the opportunity to offer nearly all programs in person with an online option for many.

School groups enjoyed a full array of in-person programming. They were able to choose from a wide range of exhibition tours and art activities with numbers starting to return to our pre-pandemic levels. Students came in large numbers to view Carey Newman's *The Witness Blanket* as well as experiencing the work of the West Baffin Eskimo Cooperative in *A Story In Three Parts*. As the year went on, they were able to immerse themselves in the world of Pop Art in *From Warhol to Banksy*, experience views of *The Street* and finally interact with the absurdist aesthetic of Patrick Lundeen in *CHEAP !*.

Family Sundays were frequently fully booked and well attended throughout the year with a focus on art activities that invited participants to engage with our exhibitions before creating their own artwork. Our community creative space, The Art Lab, was once more fully accessible to the public with a wide-ranging schedule of art activities for all, including our popular murals as well as a collaboration with Cool Arts using their fully accessible loom. Events such as BC Family Day and the Downtown Kelowna Light-Up Lantern Making were back in person and well attended. After a 2-year hiatus, Canada Day crowds were back in force, and we were able to incorporate both inside and outside public programming activities. Spring and Summer Art Camps were almost fully booked and engaging, quality art activities were enjoyed by children from ages as young as six to teenagers.

School tour through *The Witness Blanket*, created by Carey Newman.



2022 was also an exciting year for adult programming! Beginning in January with *The Witness Blanket*, we had the pleasure of hosting a virtual artist talk with artist Carey Newman that saw over 90 attendees with the online recording now having close to 250 views. We also hosted several adult tours for this exhibition with a total of nearly 200 participants, including educators, city staff, and elders. We followed the success of *The Witness Blanket* with many more fascinating and challenging exhibitions which were accompanied by 18 artist talks, lectures, and interviews. The caliber of speakers we were able to secure for these lectures was remarkable as the nature of virtual programming opens the possibilities of enlisting speakers to a global level. We had speakers join us from Nunavut (*A Story in Three Parts* lecture series) to Pittsburgh (*From Warhol to Banksy* Lecture Series).

Education and Public Programs Report

YCW Summer Program Assistants

Elizabeth MacDonald
Victoria Russell

YCW Summer Camp Assistants

Madeline Gall
Charlotte Siksik

INSTRUCTORS

Youth & Adult Art Classes

Jim Elwood
Bailey Ennig
Sarah Parsons
Kathey Piros
Kyle L. Poirier
Jen Rempel
Kyla Shields
Annabel Stanley
Daniel Trotta
Rena Warren

Family Sundays Weekly drop-in program and hands-on activities for families

Aubrey Creasor (Until April 2022)
Janine Hall

Wittle Warhols Art program for toddlers ages 5 and under Aubrey Creasor (Until April 2022) Janine Hall

Community Programs and Events

BC Family Day
Asian Heritage Month
Turtle Island Festival
Canada Day
Downtown Kelowna Winter Light Up



Adult and teen art classes and workshops also had another successful year, with many of them selling out and class sizes slowly increasing over the summer months from a maximum capacity of 8 participants to 10 participants. All classes returned to in-person programming (except for our CONNECT program for adults with diverse abilities) giving the instructors the ability to focus on the students on-site with more tailored one-on-one instruction. We welcomed several new instructors to the gallery for some unique Weekend Workshops including, Day of the Dead Sugar Skull Painting, Stencils and Street Art, and two Indigenous Beading workshops.

The Public Programming department is grateful for its team of talented Programming Assistants and the incredible support of its many volunteers which helped make Public Programming at the Kelowna Art Gallery in 2022 so successful.

Respectfully Submitted,
Sumi Ali
Education Coordinator
Children's and Family Programming

Respectfully Submitted,
Victoria Verge
Education Coordinator
Adult Programming



Marketing and Events Report

There was so much to be excited about in 2022. It was a thrilling time to lead the Gallery's marketing, communications, and events. I mean, who wouldn't be thrilled to share the news that works by Andy Warhol, Banksy, and Roy Lichtenstein would be on view in *From Warhol to Banksy* or announce the return of in-person events at the Gallery after a lengthy hiatus!?

Although many things began to transition back to an in-person experience, it was still the Gallery's online marketing, communications, and social media that did the heavy lifting in spreading word. *From Warhol to Banksy* and *The Wishing Well* in particular seemed to capture visitors' imaginations and the desire to share selfies and inspire FOMO in others. On the other hand, *The Witness Blanket* captured the community's heart and was a "national monument to the atrocities of the Indian residential school era that everyone truly must see and experience."

This buzz online resulted in new highs for newsletter subscribers, social media followers, and perhaps most importantly, unprecedented audience engagement through our Facebook, Instagram, and Youtube channels. Our annual Facebook reach grew to 87,000 people, which marked a +144.7% increase over 2021. Perhaps even more impressive, our Instagram reach connected with over 33,000 people, which was an extraordinary 235% increase over the previous year (yes, it tripled from 11,000 in 2021!)

In 2022, we leveraged relationships with an array of media outlets, comprising print, radio, television, and online-driven content to get word out about our activities. Nearly 200 articles, interviews, and editorial features appeared in local, regional, and national media, including the following:

Kelowna Capital News, The Daily Courier, Vernon Morning Star, Lake Country Calendar, Summerland Review, The Penticton Herald, The Globe and Mail, Vancouver Sun, Castanet Media, KelownaNow, IndigiNews, iNFOnews, Instant Coffee Vancouver, The Phoenix, The Tyee, Eminent Canada, TheCinemaholic, yahoo! Life, Thompson Okanagan Trends Magazine, Border Crossings, C Magazine, Galleries West, Inuit Art Quarterly, Preview Magazine, Vie des Arts, Global Okanagan, CBC Radio Kelowna, CBC Radio-Canada, move 101.5, 99.9 Virgin Radio, and AM 1150.

In 2022, we were also thrilled to welcome valued members and guests back to the Gallery to celebrate with us at opening receptions for the following exhibitions: *From Warhol to Banksy*, *The Street*, *The Wishing Well*, *Patrick Lunden: CHEAP !*, *ArtMart*, and *Reflections: Responding to the Collection*.

Furthermore, we opened our doors to outside groups to host their events here via facility rentals. Notably, we hosted the Trans March + Social as part of Kelowna Pride in June, events for Engel & Volkers Okanagan, Raymond James Ltd, RBC PH&N Investment Counsel, Benjamin Moore Kelowna, Kelowna Women in Business, and the playful OYP Jingle Mingle in December (complete with ugly sweater fashion show).

In closing, I would like to take a moment to extend a heartfelt thank you to our wonderful volunteers. They contribute so much to our success, and we simply could not accomplish all that we do without their generous assistance.

Respectfully submitted,
Joshua Desnoyers
Marketing and Events Coordinator

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staff resource

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Jill Dougans
Nataley Nagy
staff resource

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We gratefully acknowledge the support of our volunteers who contributed 934 hours in 2022. Thank you!

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Lor Pellegrino

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The Kelowna Art Gallery acknowledges the generosity of those patrons, corporations and members, that have contributed to the Gallery. These annual gifts are critical to sustaining the high calibre of collections, programs and exhibitions for which the Kelowna Art Gallery is known.

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Robert Jenkins
Erna Johnston
Iris N Jones
Wendy Jones
Celeste Kent
Sandra Kessler
Ann Kipling
Diana Knowles
Kathleen Kobelka

Rhonda Koch
Lianne Lacroix
Pam Laing
Gwendy Lamont
Jean Langergraber
Anne Laurie
Maureen Lejbak
Helene Letnick
Martha Jane Lewis
Gail Lewis
Faith Livingstone
Irma Lux
Don Lyons
Sue MacDonald
Marilyn Mack
Teresa MacKenzie
Sheila Mackenzie-Brown
Ginny Martin
Maxine Maximuk
Barbara Jo May
Jollean McFarlean
Jacqueline McGarry
Ruth McHale
Louise McIntosh
Ruth McKeage
Shirley McMahon
Marlene McPherson
Charles McQuiggin
Katherine Meier
Victoria Molloy
Janet Montgomery
Yvonne Morrish
Willy Mose
Jane Moxon
Linda Munroe
Magda Mutch
Audrey Neal
Susan Neilson
Elma Neufeld
Neli Odarijew
Gloria Pada
Alice Pallett
Donna Palmer
Park Layton
Gary Pearson
Warren Pederson
Faye Plant
LeAnn Pond
Francine Portelance

Dawn Powell
Diane Renwick
Wendy Rooke
Celine Rose
Donna Rubadeau
Rob Sawatzky
Judith K Schwarz
Olga Sediako
Linda Seifred
Louise Selby
Leona Senez
Linda Shaw
Karen Sherstobitoff
Janice Sich
Ruby Simonson
Margaret Smith
Alice Stevens
Sandra Stevenson
Jay Stewart
Lally Stonebridge
Richard Suarez
James Tanner
Nuri Tzoweh
Jim Van Dam
Seija Van Kranendonk
Carol Van Straten
Susan VanGasbeck
Wes Vickrey
Isobel Wagner
Tina Wall-Friesen
Lore Wiggers
Penny Williams
Ginette Williams
Linda Williams
Judy Witheford
Holly Woods
Birgitta Zaar
Gwen Zilm
Carol Zuckerman

Membership

Student Members

Daniel Adegborioye
Michelle Ann R Alcantara
Arlette Alcock
Nicola Atwell
Ruhani Balu
Taylor Baptiste
Abby Blomme
Bianca Chainani
Dana Christakos
Marcey Costello
Candice Cui
Kaelin Davis
Gillian Angela De Vera
Hannah deViveiros
Hiba Fartas
Isabella Ford
Mikey Friedland
Angel Goh
Dennis Goodman
Claire Hammar
Aiesha Hennig
Abigail Houka
Ayumi Kaba
Halley Kantola
Keira Kapituloova
Maude Karlsson
Amanda Kinsella
Sarah Kloos
Uliana Kotsur
Nicole Labrecque
Nahanni Martinson
Ivan Matos
Margaret Mckenney
Carolyn Mitchell
Abby Morgan
Karina Nardi
Tanya Nijjar
Nikkala Niro
Lindsay Ohearn
Sandra Ortega Perez
Katelynnne Pearle
Arthur Pielecki
Jack Porcellato
Raina Reddecliff
Victoria Russell
Felix Scharer
Kaylyne Seguin

Marissa Strukoff
Wren Tomlinson
Christine Wakal
Kael Watson
Raine Wierstra
Solara Wirischagin
Brooklyn Woodhall
Maggie Wray
Lisa Wu
Sora York
Ji Young Rho

Financial Statements of

**KELOWNA ART
GALLERY ASSOCIATION**

And Independent Auditor's Report thereon

Year ended December 31, 2022



KPMG LLP
200-3200 Richter Street
Kelowna BC V1W 5K9
Canada
Tel (250) 979-7150
Fax (250) 763-0044

INDEPENDENT AUDITOR'S REPORT

To the Members of Kelowna Art Gallery Association

Opinion

We have audited the financial statements of Kelowna Art Gallery Association (the Art Gallery), which comprise:

- the statement of financial position as at December 31, 2022
- the statement of operations for the year then ended
- the statement of changes in net assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Art Gallery as at December 31, 2022 and its results of 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 auditors' report.

We are independent of the Art Gallery in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 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 Art Gallery'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 Art Gallery or to cease operations, or has no realistic alternative but to do so.

Those charged with Governance are responsible for overseeing the Art Gallery'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 auditors' 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 the 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 Art Gallery's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 Art Gallery's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Art Gallery's 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
- 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 Section 117(1)(b) of the Societies Act (British Columbia), we report that, in our opinion, the accounting policies applied in preparing and presenting financial statements in accordance with applicable financial reporting framework have been applied on a basis consistent with that of the preceding period.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. Below the signature is a horizontal line.

Chartered Professional Accountants

Kelowna, Canada

March 22, 2023

KELOWNA ART GALLERY ASSOCIATION

Statement of Financial Position

December 31, 2022, with comparative information for 2021

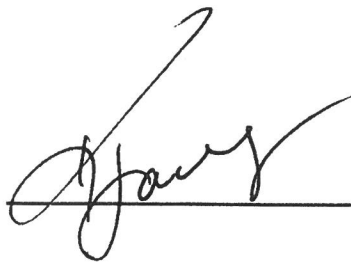
	2022	2021
Assets		
Current assets:		
Cash	\$ 371,756	\$ 596,370
Accounts receivable	5,308	10,014
Prepaid expenses	65,085	10,910
	442,149	617,294
Restricted cash (note 2)	138,304	205,599
Tangible capital assets (note 3)	62,663	77,512
	\$ 643,116	\$ 900,405
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 65,831	\$ 61,547
Deferred revenue (note 4)	130,011	372,839
	195,842	434,386
Deferred capital contributions (note 5)	12,156	15,195
	207,998	449,581
Net assets:		
Invested in tangible capital assets	50,507	62,317
Internally restricted	138,304	205,599
Unrestricted	246,307	182,908
	435,118	450,824
	\$ 643,116	\$ 900,405

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

KELOWNA ART GALLERY ASSOCIATION

Statement of Operations

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Operating grants (note 6)	\$ 664,719	\$ 667,216
Other operating revenues:		
Membership and admissions	67,472	31,623
Fundraising and sponsorships	12,500	12,500
Donations	45,631	36,335
Rentals	4,424	165
Interest and sundry	22,202	6,470
Amortization of deferred capital contributions	3,039	3,799
	819,987	758,108
Program and exhibition revenues:		
Special purpose grants (note 7)	31,251	29,135
Art education program	60,009	58,291
Special purpose funding	15,500	10,500
	106,760	97,926
	926,747	856,034
Expenses:		
Operating expenses:		
Advertising and promotion	6,438	5,838
Amortization of tangible capital assets	20,016	21,273
General and administrative	99,345	97,711
Insurance	9,529	9,481
Permanent collection	3,656	16,855
Professional development and consulting	6,450	9,956
Professional fees	27,699	34,112
Repairs and maintenance	29,761	22,582
Utilities	25,465	22,292
Wages and benefits	711,110	647,016
Program and exhibition expenses:		
Exhibitions	109,355	126,415
Public programming	31,677	29,090
	1,080,501	1,042,621
	(153,754)	(186,587)
Permanent collection:		
Permanent collection donations and grants	31,300	418,200
Acquisitions of art	(36,933)	(479,695)
	(5,633)	(61,495)
Deficiency of operating revenue over expenses	(159,387)	(248,082)
COVID-19 government subsidies and grants	143,681	343,153
Excess(deficiency) of revenue over expenses	\$ (15,706)	\$ 95,071

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Statement of Changes in Net Assets

Year ended December 31, 2022, with comparative information for 2021

	Invested in tangible capital assets	Internally restricted	Unrestricted	Total 2022	Total 2021
Balance, beginning of year	\$ 62,317	\$ 205,599	\$ 182,908	\$ 450,824	\$ 355,753
Excess (deficiency) of revenue over expenses	(16,977)	-	1,271	(15,706)	95,071
Purchase of tangible capital assets	5,167	-	(5,167)	-	-
Transfers of net assets	-	(67,295)	67,295	-	-
Balance, end of year	\$ 50,507	\$ 138,304	\$ 246,307	\$ 435,118	\$ 450,824

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Cash received from grant revenue	\$ 452,437	\$ 662,044
Cash receipts from other revenue sources	376,829	412,714
Cash paid to suppliers and employees	(1,110,375)	(954,580)
	(281,109)	120,178
Investing activities:		
Decrease (increase) in restricted cash	67,295	(3,000)
Purchase of tangible capital assets	(5,167)	(19,321)
Permanent collection acquisitions, net	(5,633)	(61,495)
	56,495	(83,816)
Increase (decrease) in cash	(224,614)	36,362
Cash, beginning of year	596,370	560,008
Cash, end of year	\$ 371,756	\$ 596,370
Non-cash investing activities:		
Donations of art to the permanent collection	\$ 31,300	\$ 318,200

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements

Year ended December 31, 2022

The Kelowna Art Gallery Association (the "Art Gallery") is a charitable, not-for-profit organization, incorporated as a society under the Society Act (British Columbia) and is engaged in providing art exhibitions and education to the public. The Art Gallery is a registered charity under the Income Tax Act and, accordingly, is exempt from income taxes, provided certain requirements of the Income Tax Act are met.

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Art Gallery's significant accounting policies are as follows:

(a) Internally restricted net assets:

Internally restricted net assets consists of reserves established by the Art Gallery's Board of Directors as follows:

i) Permanent collection reserve:

The permanent collection reserve includes donations, purchase of art, and other transactions related to the permanent art work collection held by the Art Gallery in trust for the City of Kelowna.

ii) Building reserve:

The building reserve includes donations, fundraising, and expenses incurred related to future improvements and expansion to the Art Gallery's facility.

iii) Pandemic recovery reserve:

The pandemic recovery reserve is for a project(s) that are intended to improve Art Gallery's memberships, admissions, attendance, school tours, art classes (all ages), fundraising revenues and participation in Gallery activities to pre-pandemic levels.

iv) Carol Taylor education reserve:

The Carol Taylor education reserve is for the purposes of presenting special education lectures and activities in her name.

v) Contingency reserve:

The contingency reserve is for the purpose of managing unforeseen events or circumstances that may negatively impact the Art Gallery in the future.

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(b) Revenue recognition:

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

Externally restricted contributions related to general operations are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of tangible capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for the related asset.

(c) Contributed services:

Individuals and organizations contribute numerous volunteer hours each year to assist the Art Gallery in carrying out its operations. The Art Gallery subleases its land and building from the City of Kelowna for annual rent of \$1, plus applicable property taxes. Because of the difficulty of determining the fair value, contributed services and business premises rental are not recognized in the financial statements.

(d) Tangible capital assets:

Tangible capital assets are recorded at cost, less accumulated amortization. Amortization is provided for using the following methods and annual rates:

Asset	Basis	Rate
Furniture and fixtures	Declining balance	20%
Computers	Declining balance	30%
Leasehold improvements	Straight-line	Lessor of remaining term and 10 years

The Art Gallery reviews the carrying amount of tangible capital assets for impairment whenever events or changes in circumstances indicate that the asset no longer contributes to the Art Gallery's ability to provide goods and services, or that the value of future economic benefits or service potential associated with the asset is less than its carrying amount. If such conditions exist, an impairment loss is measured and recorded in the statement of operations at the amount by which the carrying amount of the net asset exceeds its net realizable value.

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2022

1. Significant accounting policies (continued):

(e) Permanent collection:

The Art Gallery's permanent collection, ownership of which rests with the residents of the City of Kelowna, is not capitalized. Additions to the collection are expensed in the period in which the item is acquired. Contributions to the collection are reported as revenue and expenses if the fair value can be reasonably determined.

(f) Non-monetary transactions:

Donations of art work, other than cultural property art work, are recorded as donations at appraised fair market value once the appraised fair market value is determined and the donation is accepted by the Art Gallery's Acquisition Committee.

Donations of cultural property are recorded as donations at appraised fair market value once the donation is accepted by the Art Gallery's Acquisition Committee and certified by the Canadian Cultural Property Export Review Board as cultural property.

Other non-monetary transactions are measured at the more reliably measurable of the fair value of the asset given up and the fair value of the asset received unless the transaction lacks commercial substance or the transaction is an exchange of a product held for sale in the ordinary course of business, in which case, the transaction is measured at the carrying amount of the asset given up.

(g) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year.

(h) Financial instruments:

The Art Gallery measures cash and restricted cash at fair value, and accounts receivable, accounts payable, and accrued liabilities at amortized cost. Changes in fair value of cash and restricted cash are recognized in the statement of operations in the periods in which they arise.

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2022

2. Restricted cash and internally restricted net assets:

Restricted cash includes cash held for future permanent collection additions, future improvements to the Art Gallery facility and cash received for future capital expenditures, which are not available for day to day unrestricted operations of the Art Gallery.

	2022	2021
Permanent collection reserve	\$ 59,248	\$ 64,885
Building reserve	28,714	28,714
Pandemic recovery reserve	23,342	85,000
Carol Taylor education reserve	5,000	5,000
Contingency reserve	22,000	22,000
	\$ 138,304	\$ 205,599

3. Tangible capital assets:

			2022	2021
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	\$ 262,620	\$ 226,077	\$ 36,543	\$ 45,679
Computers	54,545	30,641	23,904	27,874
Leasehold improvements	8,713	6,497	2,216	3,959
	\$ 325,878	\$ 263,215	\$ 62,663	\$ 77,512

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2022

4. Deferred revenue:

	2022	2021
Canadian Heritage	\$ 79,745	\$ 99,681
British Columbia Arts Council	30,000	-
Audain Foundation	10,000	-
Memberships	7,734	7,254
Mira Goddard	2,000	-
British Columbia Community Gaming	532	308
City of Kelowna	-	250,596
Canada Council for the Arts	-	12,000
Fortis B.C. Inc.	-	3,000
	\$ 130,011	\$ 372,839

5. Deferred capital contributions:

Deferred capital contributions related to tangible capital assets represent the unamortized amount and unspent amount of donations and grants received for the purchase of equipment. The amortization of capital contributions is recorded as revenue in the statement of operations.

	2022	2021
Balance, beginning of year	\$ 15,195	\$ 18,994
Amounts amortized to revenue in the year	(3,039)	(3,799)
Balance, end of year	\$ 12,156	\$ 15,195

6. Operating grants:

	2022	2021
City of Kelowna	\$ 477,193	\$ 477,193
Canada Council for the Arts	60,000	60,000
British Columbia Gaming Commission	69,776	65,273
British Columbia Arts Council	57,750	64,750
	\$ 664,719	\$ 667,216

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2022

7. Special purpose grants:

	2022	2021
Canadian Museums Association	\$ 25,651	\$ 28,135
School Tour Program	5,000	-
British Columbia Museum Association	600	1,000
	\$ 31,251	\$ 29,135

8. Economic dependence:

The Art Gallery receives a significant portion of its annual operating grant funding from the City of Kelowna, and operates from a building owned by the City of Kelowna. Subsequent to year-end, the Art Gallery renewed its lease and operating agreement with the City of Kelowna, which has a five year term beginning January 2023, and expiring December 2027. The lease and operating agreement provides for an annual rent of \$1 plus applicable property taxes and an annual reserve fund contribution of \$18,000, commencing 2023, for the five year term.

9. Remuneration paid to employees and contractors:

For the fiscal year ending December 31, 2022, the Art Gallery paid total remuneration of \$88,412 to one employee for services. As required by the Societies Act (British Columbia), this is the only employee or contractor that received total annual remuneration of \$75,000 or greater.

10. Financial risk and concentration or risk:

The Art Gallery is not exposed to significant interest rate, foreign exchange, or credit risks. The Art Gallery manages its liquidity and cash flow risks through preparation of annual budgets. The maximum credit risk exposure for all financial assets is the carrying amount of that asset. There has been no significant change to the risk exposures from 2021.