



KELOWNA
ART GALLERY

2024
ANNUAL REPORT

KELOWNA ART GALLERY

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

Mission: To bring art into
people's lives!

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



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, Cultural Human Resources Council, Young Canada Works, and our members, donors, and sponsors.

Kelowna Art Gallery © 2025
design by Kyle L. Poirier

Cover image:
Guests explore the exhibition *Significant Forms* presented from March 2 to June 9, 2024. Photography by Glenna Turnbull.



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President and Executive Director's Report

The Kelowna Art Gallery is this region's largest creative hub, committed to championing the value of visual art and grounded in the belief that innovation is vital to a healthy society, and a catalyst for both social and economic vitality. We inspire artistic expression and provide a platform to engage with new ideas for our members, visitors, and learners of all ages.

As we reflect on a vibrant and successful 2024, our mission is steadfast: to enrich the quality of life in our community through compelling exhibitions and meaningful public programs. We strive for excellence, guided by the highest standards of professionalism, as we present exhibitions and initiatives that are both regionally rooted and nationally relevant.

We are proud to recognize the incredible work of our staff, whose creativity and dedication have brought to life an outstanding year of exhibitions, educational offerings, and thoughtful stewardship of our permanent collection. Behind the scenes, our team continues to innovate—expanding access to new experiences, improving operational efficiencies, adopting new technologies, and strengthening community partnerships.

Our heartfelt appreciation goes to the members of our Board of Directors, whose generosity of time, resources, and expertise supports the Gallery's ongoing success. Their professionalism and thoughtful guidance are deeply valued, not only by staff but by all who engage with and contribute to the Gallery.

We offer special recognition to June Nicolay and Lori Samuels, whose six years of leadership helped shape the strategic vision of the Gallery. Thank you, June and Lori for your enduring commitment. We also extend sincere thanks to Jillian Garrett who served for a two-year term.

This past year has brought with it many achievements—both artistic and operational. Our incredible team, including Sumi Ali, Shaniya Anand, Erica Baker, Rylan Broadbent, Faith Bye, Talia Derkson, Joshua Desnoyers, Mat Glenn, Janine Hall, Clea Haugo, Nujhat Jahan, Joe Lanaway, Liz MacDonald, Mia Main, Christine May, Nicola McGarry, Kylie T. Millar, Ady Miller, Emily Myatt, Aidan Peleato, Kyle L. Poirier, Hannah Rickards, Fern Teleglow, Victoria Verge, and Angie Wells, have each played a vital role in our shared success.

We also extend our deep appreciation to our volunteers, who bring warmth, energy, and a welcoming presence to our school tours and exhibition openings. In 2024, 77 volunteers generously contributed over 1,100 hours of service—an extraordinary contribution that enhances the Gallery's impact.

Our continued financial stability is reflected in the audited financial statements for 2024, prepared by KPMG. Its report confirms the sound financial footing of the Gallery and presents a clean audit.

Finally, we thank our members, donors, and sponsors for their unwavering support. Your generosity fuels our vision and our ability to expand our impact and enables the Kelowna Art Gallery to remain a dynamic and vital part of our community.

Here's to a creative and inspired 2025!

Respectfully submitted,
Camille Saltman
Board President

Respectfully submitted,
Nataley Nagy
Executive Director



Curator's Report

In 2024, the Curatorial department marked another year of impactful and innovative programming, presenting a total of twenty-four exhibitions that showcased a broad spectrum of artists, mediums, and thematic explorations. This year saw a continuation of our ambitious exhibition plans, complemented by the development of both print and digital publications, as well as the ongoing growth of our Permanent Collection.

Our 2024 exhibitions offered rich celebrations of both historical and contemporary Canadian art. The exhibition *Wolves: The Art of Dempsey Bob* provided a significant retrospective of renowned Canadian master carver, offering an in-depth look at his artistic journey from inception to the present. Exhibitions like *Significant Forms and Rise/Fall: Works from the Permanent Collection*, and *All the Stars We Cannot See* highlighted the creative energy of Kelowna-based artists, all of whom push the boundaries of their mediums with a strong experimental approach. Additionally, exhibitions like *Stories that animate us* and *The General Store* delved into timely, global, and local issues, fostering deeper connections with both our regional and international communities. This selection reflects our ongoing commitment to advancing contemporary Canadian artists while engaging meaningfully within our local context.

We are also pleased to report the acquisition of 21 new works for the Gallery's Permanent Collection this year. Through a combination of strategic purchases and generous gifts, we have enriched the collection with important pieces by some of Canada's most influential and renowned artists. We look forward to working closely with the Acquisitions Committee to continue identifying works of national importance and to refine our collection strategy in alignment with the Gallery's mandate.

In 2024, we produced four publications that enriched our exhibition programming and facilitated thoughtful curatorial dialogue. Among them, our *Significant Forms* catalogue stood out—a fully illustrated, 52-page publication featuring an insightful essay by art critic Robin Laurence. The catalogue garnered broad interest, particularly among peers in the field, and significantly extended the reach of our curatorial voice. Each of our publications underscores the Kelowna Art Gallery's dedication to fostering scholarly engagement, forming an essential part of our institutional mission.

These accomplishments are the result of the tireless efforts and expertise of our dedicated volunteers and staff, including Assistant Curator and Registrar Clea Haugo, Curatorial Coordinator Aidan Peleato, and our team of contract Preparators. Their commitment to excellence continues to be a cornerstone in realizing our Curatorial goals.

I also wish to extend my deepest gratitude to Kelowna Art Gallery Director Nataley Nagy, the Board of Directors, and all the Gallery staff for their unwavering support, which makes the Kelowna Art Gallery an inspiring and dynamic place to work.

Respectfully submitted,
Christine May
Curator



Large Gallery

Wolves: The Art of Dempsey Bob

October 14, 2023 to February 19, 2024

Co-organized by

McMichael
CANADIAN ART COLLECTION D'ART CANADIEN

AUDAIN ART MUSEUM

Presenting sponsor:

 **ROGERS**

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Kelowna • West Kelowna

This exhibition offered a personal encounter with Dempsey Bob, one of the leading carvers of British Columbia's Northwest Coast, and an immersive experience of the Tahltan and Tlingit mainland cultures. The show surveyed the artist's development from his early days as a student of legendary female carver Freda Diesing through to his late career masterworks, which advance the traditions of carving in the 21st century.

The exhibition was accompanied by a fully illustrated hardcover book featuring the artist's life stories and legends entitled *Dempsey Bob: In His Own Voice*.

Wolves: The Art of Dempsey Bob is Co-Curated by Curtis Collins and Sarah Milroy.

Programming Video

Wolves: A Conversation with Dempsey Bob exhibition tour with the artist.



Large Gallery

Significant Forms

March 2 to June 9, 2024

Significant Forms pushed the boundaries of the traditional gallery, offering an immersive journey into the minds of seven influential contemporary Canadian artists whose work allowed visitors to experience an unexpected, reimagined art space. Referencing the art and aesthetics theory introduced by twentieth-century critic and philosopher Clive Bell, the term “significant form” contends that the aesthetic merit of art is not contingent on its realistic depiction of the world but rather on the emotional quality of its form. The artists in *Significant Forms* highlighted this nuanced and multi-faceted nature of artistic expression. Through the selected works of Wally Dion, Wanda Lock, Zachari Logan, Amanda McCavour, Samuel Roy-Bois, Andreas Rutkauskas, and Sami Tsang, the gallery transformed into a space of endless possibilities.

Programming Videos

Significant Forms Artist Interview Series; Zachari Logan

Significant Forms Artist Interview series; Wanda Lock

Significant Forms Artist Interview Series; Andreas Rutkauskas

Significant Forms Artist Interview Series; Sami Tsang

Significant Forms Artist Interview Series; Samuel Roy-Bois

Artist Talk

Wanda Lock and Andreas Rutkauskas

Exhibition Catalogue

A 52 page, full-colour publication featured a curatorial essay by Kelowna Art Gallery Curator, Christine May, and a contributed essay by Robin Laurence. It is also filled with beautiful installation photos by Yuri Akuney, Digital Perfections



Large Gallery

Presentation at the
Kelowna Art Gallery
proudly supported by:

**Camille and David
Saltman**

Stories that animate us

June 22 to September 22, 2024

Stories that animate us highlighted a diverse selection of works on paper and animations from a wide range of collectively shared oral histories, knowledge systems, and cosmologies, as well as personal memories, imaginings, and dreams. Whether evoking the spirit world, creating fictional tales, or reflecting on historical and current events, the featured artists vividly reflected on such themes as culture, community, memory, death, and identity in order to speak to the past, present, and future.

The stories showcased in this exhibition span from the small to the sweeping, featuring a selection of both Canadian and international voices. Artists include: Joyce Wieland, David Hockney, Robert Davidson, Amanda Strong, Francisco de Goya, Osvaldo Ramirez Castillo, Marina Roy, Jérôme Havre, Cauleen Smith, Camille Turner, Ed Pien, and the Royal Art Lodge. *Stories that animate us* invites the public to reflect on the importance of storytelling in their lives.

Stories that animate us was organized and circulated by the Vancouver Art Gallery under the Across the Province program and is curated by Diana Freundl, Senior Curator and Zoë Chan, former Assistant Curator.

Programming Audio

We were delighted to announce the launch of our inaugural accessibility audio guide, created to enhance the experience of our new exhibition for visitors. This guide provided detailed audio descriptions of the displayed artworks, allowing individuals with visual impairments to engage more fully with the artwork.

Programming Video

Stories that animate us exhibition tour with Christine May, Curator, Kelowna Art Gallery.



Large Gallery

Rise/Fall: Works from the Permanent Collection

October 5, 2024 to January 26, 2025

Presented with support from:



Rise/Fall explored the interplay of the human body and the landscape, drawing from works from the Kelowna Art Gallery's Permanent Collection. This exhibition highlighted the ongoing dialogue between people and their environments, demonstrating how artistic approaches have evolved while maintaining this fundamental connection. *Rise/Fall* invited visitors to think critically about how the land shapes, and is shaped by human presence and activity.

Incorporating sculpture, installation, video, fibre arts, painting, drawing, photography, and printmaking, *Rise/Fall* featured the work of prominent Canadian artists such as A. Y. Jackson, Daphne Odjig, Gordon Smith, and Susan Point. This exhibition also celebrated the work of internationally recognized contemporary artists from British Columbia, such as Christos Dikeakos, Germaine Koh, Ho Tam, and Samuel Roy-Bois. From meticulous renderings of the human figure to expansive portrayals of the British Columbia landscape and beyond, this exhibition prompted an examination of the ways in which our bodies and the landscapes we inhabit mutually inform and reflect one another.

Programming Videos

Nataley Nagy on the Kelowna Art Gallery's Permanent Collection

Rise/Fall Exhibition tour with Co-Curators Christine May and Clea Haugo



Small Gallery

Proudly supported by the
Nicolay Family Art Fund

As Above, So Below Mary Smith McCulloch

August 26, 2023 to January 7, 2024

Born in the coastal village of Ardrishaig, Scotland, Mary Smith McCulloch explored Intaglio printmaking as a communicative medium that documents the human impact on both the Okanagan and European landscapes.

As Above, So Below presented work that touches on historical notes of humanity, civilization, land, and architecture. McCulloch maintains a studio practice overlooking Okanagan Lake, and continues to exhibit in Canada and the UK. She has shown in numerous printmaking biennial and triennial exhibitions, is the founder of the Printmaking program at UBC Okanagan, and is an Associate Professor Emerita.

Programming Video

Interview with Mary Smith McCulloch

Publication

As Above, So Below: Mary Smith McCulloch
Contributed essay by Christine May



Small Gallery

The General Store Ben Evely and Nahanni McKay

January 13 to April 14, 2024

The General Store was a project that surveys the commodification of the natural world through the lens of outdoor recreation and tourism culture. This initiative was started by artists Nahanni McKay and Ben Evely in their hometown of Banff, Alberta on Treaty 7 Territory – an international destination for tourists in the heart of Canada’s most visited National Park.

The collaborative installation featured playful reproductions of commodities that have become staples in tourist gift shops nationwide. From souvenir postcards to collectible keychains, magnets, and mugs, visitors found themselves in a playful world of Canadiana. Through their work, the duo sought to deconstruct cultural trends inspired by nature by exploring wilderness aesthetics and encouraging dialogue within outdoor communities and tourism economies.

Programming Video

Interview with Ben Evely and Nahanni McKay

Publication

The General Store: Ben Evely and Nahanni McKay



Small Gallery

What is Fragile? Victoria Verge and zev tiefenbach

April 20 to July 12, 2024

What is Fragile? was an exploration into the delicate interplay of memory, movement, and resilience through the lens of Kelowna-based artist Victoria Verge and Salmon Arm-based artist zev tiefenbach. Through their distinct yet complementary artistic inquiries, Verge and tiefenbach illuminated the fragility of our passage through the internal and external architecture of our lives.

tiefenbach's sprawling archival installation, *these are fragile days*, invited viewers to immerse themselves in the intricacies of the artist's personal archive, fostering new connections and narratives within the labyrinthine corridors of memory. This introspective journey included a meticulous assembly of photographs, videos, and textual reflections, as tiefenbach constructed a poignant narrative of survival and witness while navigating the precarious landscape of post-genocidal trauma and environmental decline.

Verge's sculptural meditations on movement and stillness in her series *Chasing the Echoes of Home* beckoned viewers to contemplate the ephemeral nature of home and belonging. Rooted in her nomadic military upbringing and Newfoundland heritage, Verge's static house sculptures pulsed with the latent energy of potential movement, echoing the eternal quest for stability amidst displacement. With each auditory activation, audiences were drawn into a visceral dialogue between stasis and motion, prompting introspection on the fluid boundaries of domesticity and community.

Programming Video

Interview with Victoria Verge and zev tiefenbach

Publication

Master of Fine Arts Thesis Exhibitions 2024



Small Gallery

Redactions **Amy Modahl**

November 2, 2024 to January 12, 2025

Redactions presented the latest work from artist Amy Modahl, featuring a collection of paintings on canvas and paper. This series was inspired by the written language where Modahl used abstract graphic elements to shape her visual narrative. Modahl's work demonstrated her interest in language as both a visual and textual medium, challenging conventional perceptions and inviting visitors to explore the space between semantic and asemantic, sense and nonsense, and self-censorship.

Salmon Arm-based multidisciplinary artist Amy Modahl's work explores themes of spatial vocabulary, visual translation, and the interplay between human and material gestures. Her contributions to the arts were recently recognized with the 2023 Tanabe Award for mid-career artists, shared with emerging artist Robin Hodgson.

Programming Video

Interview with Amy Modahl

Artist Talk + Tour (in person)

Amy Modahl, joined by Julia Prudhomme

Publication

Redactions: Amy Modahl

Contributed poem *hellhole* by Nelson-based curator and writer Julia Prudhomme



Courtyard

Display Case Adad Hannah

September 30, 2023 to September 29, 2024

Display Case was a sculptural installation which featured a large greenhouse containing armatures that can only be viewed through the glass walls. The ad-hoc structure within the greenhouse created a series of shelves, hooks, nooks, and other locations where objects could be placed. These various objects were stashed or stored, out on display or tucked away for safekeeping.

This installation acted as a large display case of unknown origin and questionable design, where objects were switched out during the run of the show so that visitors would see a different set of objects on display depending on when they visited. This project continued the artist's interest in working on sculptural projects that are ephemeral in nature – such as his Saskatoon Guernica (2021) commissioned by the Remai Modern – and created with the help of community members who supplied the materials and eventually repopulate the sculpture with new objects for display.

Programming Video
Interview with Adad Hannah



Courtyard

#hopeandhealingcanada
Tracey-Mae Chambers

October 12, 2024 to May 3, 2025

#hopeandhealingcanada invites an understanding between Indigenous and settler communities through a site-specific installation hand-crafted with vibrant red yarn. This knit and crochet series has travelled to over 100 public institutions, including historic residential school sites, museums, art galleries and government buildings. The large-scale artwork presented in the Kelowna Art Gallery Courtyard symbolizes history and hope and is designed to endure the elements while serving as a catalyst for reflection.

The goal of *#hopeandhealingcanada* is to remind us of the strength in community bonds. As a Métis and European individual, Tracey-Mae Chambers acknowledges her privilege and views this work as a form of self-education and healing.

Programming Video
Interview with Tracey-Mae Chambers



The Front Space

All the Stars We Cannot See Megan Smith and Gao Yujie

October 28, 2023 to March 10, 2024

Presented with support from:

INNOVATION
Canada Foundation
for Innovation / Fondation canadienne
pour l'innovation

 **Lauréats
KILLAM
Laureates**

 **THE UNIVERSITY
OF BRITISH COLUMBIA**
Faculty of Creative
and Critical Studies
Okanagan Campus

Database design: Aristotle
Roufanis
Sound design: Da Xu

All the Stars We Cannot See was an immersive installation that explored the boundless expanse of satellite activity in space featuring a virtual sky with over 25,500 orbiting satellites. Created by Kelowna-based artists Dr. Megan Smith and Dr. Gao Yujie, this work pulled data from N2YO, a website that tracks information about satellites and their positions in space and allows programmers to integrate tracking data into their own applications.

This project sparked discussions about space colonization, the growing web of surveillance, and the political and economic influences that lay claim to our celestial frontier. It highlighted the global impact of satellite density and encourages us to think about our expansion into space.

All the Stars We Cannot See opened to the public in April 2022 at the Visualization & Emerging Media Studio at UBC Okanagan and has been presented at EVA London 2021, and Technarte Bilbao 2022. It won an Honorary Mention at Prix Ars Electronica 2022.

Programming Video

Interview with Megan Smith and Gao Yujie



The Front Space

Okanagan Print Triennial 2024

July 20 to October 24, 2024

Presented with support from:

**KELOWNA
ART GALLERY**

UBC THE UNIVERSITY
OF BRITISH COLUMBIA
Faculty of Creative
and Critical Studies
Okanagan Campus

VERNON PUBLIC ART GALLERY
VPA G

The *Okanagan Print Triennial* celebrated the vitality and diversity in contemporary printmaking. This year, twenty-five exceptional artists represented the pinnacle of current printmaking practice. Hand selected by the OPT Jury, these artists' works offered audiences in the Okanagan a rare opportunity to engage with printmaking from around the world. This triennial not only celebrated the artists and their practices but also invited the audience to explore and appreciate a rich tapestry of current printmaking.

The winner of the 2024 *Okanagan Print Triennial* was Carrie Phillips Kieser, a print media artist living and working in Mi'kma'ki / Nova Scotia, Canada. Her art serves as poetic meditations on the delicate and complex ecosystems she encounters, whether real or imagined, exploring the interplay of perceived boundaries within these environments. Phillips Kieser will be offered an exhibition at the Kelowna Art Gallery in 2027.

Publication

Okanagan Print Triennial 2024 (digital)
Texts by Christine May and Briar Craig



The Front Space

Celebration: Pride in Every Colour Members' Exhibition 2024

May 11 to July 12, 2024

This year's Members Exhibition embraced the spirit of Pride Month, inviting artists to imbue their work with a lively array of colours symbolizing diversity and love. Pride season, marked by parades and festivities, stands as a celebration of human rights—affirming the visibility, voice, and pride of every individual in their authentic expressions of selfhood. While Pride is often viewed as a time of celebration, it also gives rise to moments of reflection.

Gallery members featured in this exhibition reflected on Pride in its various manifestations and were prompted to contemplate the deeper themes of belonging and acceptance. This showcase of community talent illuminated the multifaceted narratives woven into the fabric of our diverse city to celebrate our individuality through the transformative power of art. As we celebrated, we also encouraged visitors to reflect on the journey towards acceptance and equality, with an understanding that through art and advocacy, we pave the way for a more inclusive world.



The Front Space

Art in Action: Inspiring Awe

March 16 to May 5, 2024



Young artists from across the Central Okanagan School District were invited to participate in the 38th annual Art in Action student exhibition at the Kelowna Art Gallery. This year the exhibition's theme was *Inspiring Awe*, which promised a visually stimulating experience for all art enthusiasts.

Students were encouraged to convey their visions of amazement by reflecting on the world and considering the impact of inspiration on artistic expression. This theme underscored the potency of art in eliciting awe, fostering creativity, and inspiring others.



The Front Space

Ebb and Flow

November 2, 2024 to March 30, 2025

Ebb and Flow explored the Okanagan Valley's natural and cultural history through the Four Elements: Earth, Water, Air, and Fire. This exhibition examined how these elements have shaped the valley's landscape and influenced its inhabitants, from the ice age to the present. By highlighting the dynamic interplay between these fundamental forces, the exhibition fostered a deeper appreciation for the region's rich heritage and ongoing evolution.

This exhibition featured work by prominent Okanagan artists including Alison Beaumont, Fern Helfand, Joanne Gervais, Dr. Michelle Jack, Wanda Lock, Shauna Oddleifson, Julie Oakes, and Andreas Rutkauskas.

Curated by Kirsteen McCulloch, Executive Director of the Arts Council of the Central Okanagan.

Programming Video

Interview with Guest Curator Kirsteen McCulloch





The Glass Gallery

Bloom Simone King

November 27, 2023 to April 17, 2024

Kelowna-based artist Simone King utilized needle-felted wool, assorted textiles, and clay to create *Bloom*, a powerful narrative that unfolded across the Glass Gallery space. This work featured a mesmerizing “wool painting” alongside sculptural fantasy creatures, each a manifestation of the artist’s journey toward healing and peace in the aftermath of personal trauma.

The genesis of *Bloom* lies in King’s quest for personal catharsis, with each artwork representing a distinct point in their healing process. Each of the monstrous creatures represented in the exhibition were meant to embody otherness and isolation, while reminding us that imperfections do not diminish our worthiness of peace and care.

Bloom was a testament to the transformative potential of art in the process of healing. Join Simone King on this exploration of self-discovery and find inspiration in the beauty that can emerge from the most challenging chapters of life.



The Glass Gallery

Sand Castles Jackie McLaughlin

April 8 to September 15, 2024

Artist Jackie McLaughlin's installation *Sand Castles* was an exploration of ecological consciousness and environmental awareness. Rooted deeply within these themes, McLaughlin dove into the dynamics of creation, industrialism, and the inherent struggles between humanity and the natural world. Through her experimental sculpture, McLaughlin provided a poignant commentary on the fraught relationship between nature and humanity.

McLaughlin's abstract sculpture, crafted from preserved moss, symbolized the fragile balance of nature and its potential for growth and renewal. The juxtaposition of the natural elements – sand and manicured greenery – with industrial metal created a poignant visual narrative. While the sand and greenery evoked notions of creation and harmony, the metal represented the relentless march of industrial progress, often at the expense of ecological integrity.

McLaughlin's *Sand Castles* invited viewers to contemplate the interplay between humanity and the environment, urging us to reflect on our role as stewards of the Earth's precious resources. It served as a call to action, challenging us to reevaluate our relationship with nature and strive for a more sustainable future.



The Glass Gallery

The Wild Ride Lucas Glenn

September 17, 2024 to March 23, 2025

The Wild Ride was a site-specific installation using dirt bike parts to form a support system for an indoor plant. This work aimed to transform tools of ecological domination into tools for ecological care. Drawing from the artist's small-town BC upbringing, the installation contrasted rural innovation with biases against nature. With a D.I.Y. approach both that is genuine and fraught, *The Wild Ride* attempted to foster care for nonhuman life.

Lucas Glenn is a Kelowna-based artist and writer, specializing in installation, digital media, and drawing. He holds a BFA from the University of British Columbia and an MFA from the University of Victoria, with awards from the Social Sciences and Humanities Research Council and the British Columbia Arts Council. He has exhibited his work across Western Canada.

Glenn is the City of Kelowna's 2024 Artist in Residence. You can find *M.A.S.S.I.V.E.* — his temporary, interactive, mobile installation — at various Kelowna parks throughout September and October. Visit massivekelowna.com.

Programming Audio

Created by artist Lucas Glenn, an audio piece was part of *The Wild Ride*, available online.



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: Aimee Bailey, Cai Brown, Faith Bye, Dana Christakos, Pip Dryden, Ashleigh Green, Simone King, Sandra Kochan, Melissa Menizies, Coralee Milller, Shauna Oddleifson, Riot Ceramics (Charlize Bailey).

Artworks start at just \$6.00 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 from January 15 to April 17, 2022.



The Mezzanine Space

Swi'cm – digging roots
Sheldon Pierre Louis

July 1, 2023 to February 11, 2024

This 4 x 8-foot painting by local artist Sheldon Pierre Louis references Syilx laws found in captikwł (oral stories). Here, the depiction of spíłm (bitter root) symbolizes femininity, governance, and the sustenance of nature and the ecosystem. *Swi'cm – digging roots* honours the community and family systems that govern and guide the Syilx peoples and gives thanks to the traditional teachings that continue to be critical to human survival. Louis created this work so that the knowledge would be passed down to future generations, reminding us of our collective responsibility to care for and uphold the natural laws of the land.

Programming Video

Interview with Sheldon Louis

Artist Talk

Sheldon Louis held at the Gallery on September 30, 2024



The Mezzanine Space

Poppies
Amanda McCavour

March 8 to September 25, 2024

Amanda McCavour is a Toronto-based artist who used a sewing machine to create “thread drawings” that were part of her large-scale embroidered installations. This unique approach allowed her to transform two-dimensional sketches into three-dimensional installations, resembling familiar settings such as a vibrant garden.

In *Poppies*, McCavour explored the dichotomies of fragility and strength, and negative and positive space, within her embroidered scene. This unconventional installation featured a spray of delicate flowers suspended upside-down from the ceiling, inviting viewers into a visually stunning experience that pushed the boundaries of both drawing and embroidery.



The Mezzanine Space

Space #1 Chris Cran

September 28, 2024 to January 26, 2025

Chris Cran's *Space #1* was acquired by the Kelowna Art Gallery in 2001 and remains a striking example of the blurred lines between reality and illusion. This work embodies Cran's signature approach, which merges elements of Pop Art, photo-realism, modernist abstraction, and optical art. By manipulating visual perception, Cran challenges viewers to question the nature of reality as they navigate the space. The interplay of light and shadow in *Space #1* creates a dynamic environment where surfaces seem to shift and transform, evoking a sense of both familiarity and disorientation. Cran's mastery in creating visual tricks encourages viewers to engage deeply with the work, questioning their own perceptions.



Satellite space in the
Kelowna International
Airport (YLW)

Semiotically Speaking Steve Mennie

June 8, 2023 to June 2024

Presented with support from:

 Johnson Legacy
WEALTH MANAGEMENT
RAYMOND JAMES®

This installation at the Kelowna International Airport (YLW) featured large-scale paintings by Okanagan artist Steve Mennie. This series of work highlights the artist's interest in semiotics, or the study of signs and symbols. Through his stylistic approach rooted in realism and his unique sense of humour, Mennie challenges us to interpret the meaning behind the icons, imagery, and text present on common road signs.

Programming Video

Interview with Steve Mennie



Satellite space in the Kelowna International Airport (YLW)

Presented with support from:



Rupture / Recuperation Judith K Schwarz

June 2024 to December 2025

Rupture / Recuperation is a meditation on the destabilized era which our world is currently facing. Through three large-scale aluminum artworks, Kelowna-based artist Judith K Schwarz navigates the terrain of confusion, imbalance and reparation. Seamlessly blending old and new works, Schwarz confronted the ruptures in our worldview sparked by continuous, unforeseen change, while also illuminating the potential for fresh beginnings.

Whether directly or indirectly, the pandemic, climate change and political dissention affect us all, impacting our well-being and our hope for the future. Every change or loss requires an adaptation and potentially a new understanding of our fragile world.

Acquisitions for the Permanent Art Collection

Acquisitions Committee

June Nicolay
committee chair

Stoke Tonne
committee chair

Briar Craig
Jane Everett
Greg Garrard
Steve Huculiak
Sarah Rambold

Clea Haugo
staff resource
Christine May
staff resource
Nataley Nagy
staff resource
Aidan Peleato
staff resource

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 2024, we acquired 21 works of art through a combination of purchases and gifts, for a total of 976 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 <https://kelownaartgallery.pastperfectonline.com/>

Kenojuak Ashevak, *Tender Moments*, 1993, Stonecut and stencil on paper, ed. 11/50, 31 x 29 in. Gift of Edward A. Studzinski.



Greg Murdock, *Tableaux II*, 1991, Etching, Aquatint, Drypoint, Handwork on paper, ed. 20/30, 19¼ x 22 in. Gift of Kathy and Richard Prince.



Greg Murdock, *Lotus*, 1994, 5 plate Aquatint on paper, ed. 48/75, 21 x 19¼ in. Gift of Kathy and Richard Prince.



Gordon Smith, *Untitled*, circa 1990's, Acrylic on paper, 23¼ x 28¼ in. Gift of Kathy and Richard Prince.



Mary Pratt, *Pear and Pomegranate*, 2006, Woodcut on paper, 16 1/2 x 22 in.
Gift of Kathy and Richard Prince.



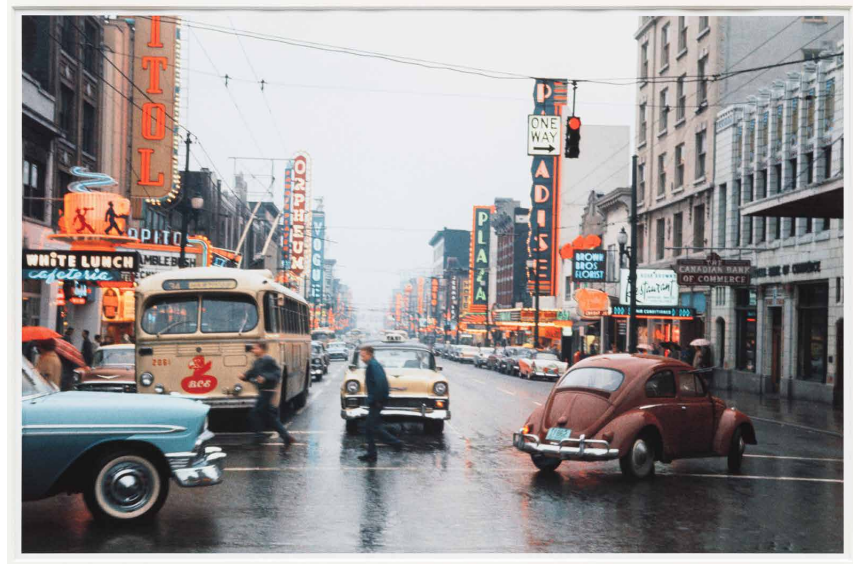
Mary Pratt, *Through the Window – Bright!*, 1997, Silkscreen on paper, 19 1/2 x 25 in.
Gift of Kathy and Richard Prince.



Mary Pratt, *BC Delicious*, 1994, Woodcut on paper, 16 1/2 x 23 3/4 in.
Gift of Kathy and Richard Prince.



Fred Herzog, *Granville/Robson*, 1959, Inkjet print on paper, ed. 6/20, 19 1/2 x 29 3/4 in. Gift of Kathy and Richard Prince.



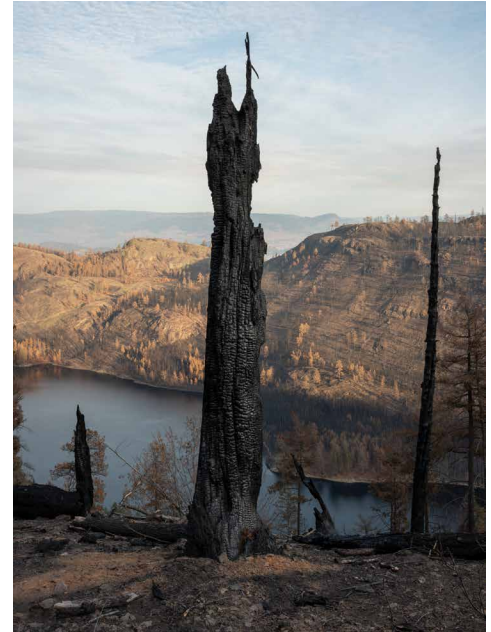
Andreas Rutkauskas, *Bear Lake Main*, 2024, Inkjet print on Baryta paper, mounted on Dibond aluminum, ed. 1/1, 30 x 40 in. Gift of the Artist.



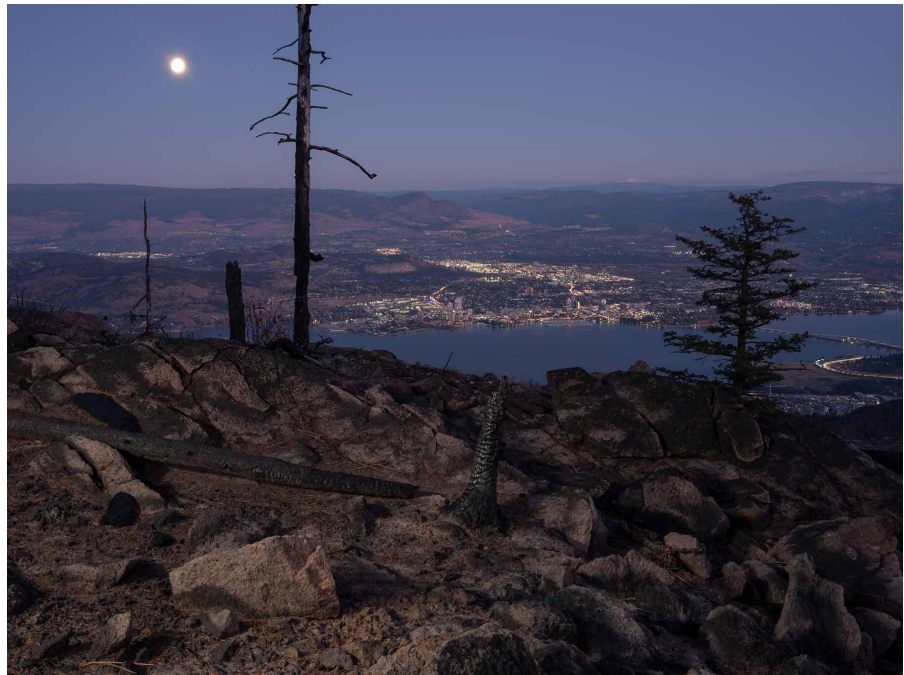
Andreas Rutkauskas,
Blue Grouse Mountain,
2024, Inkjet print on Baryta
paper, mounted on Dibond
aluminum, ed. 1/1,
40 x 30 in. Gift of the Artist.



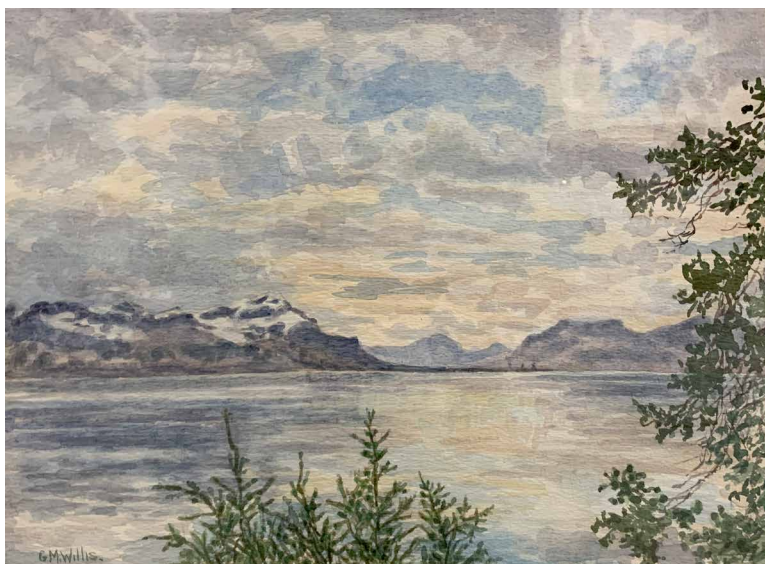
Andreas Rutkauskas, *Rose
Valley*, 2024, Inkjet print on
Baryta paper, mounted on
Dibond aluminum, ed. 1/1,
40 x 30 in. Gift of the Artist.



Andreas Rutkauskas,
McDougall Rim, 2024,
Inkjet print on Baryta
paper, mounted on Dibond
aluminum, ed. 1/1,
30 x 40 in. Gift of the Artist.



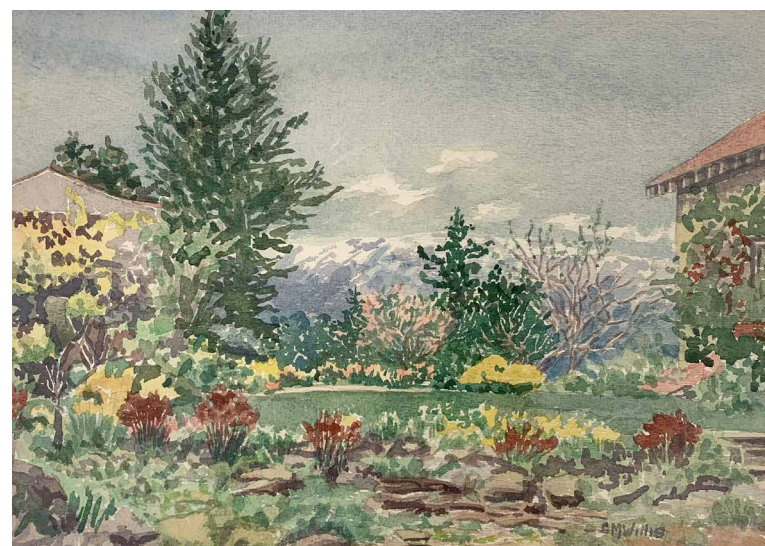
Grace Willis, *The New Floating Bridge*, 1958, watercolour on paper, 10 x 14 in. Gift.



Grace Willis, *Gracie & Willy's Lakeview Patio*, n.d., watercolour on paper, 10 x 14 in. Gift.



Grace Willis, *Gracie's "English" Garden and Spaniel Run*, n.d., watercolour on paper, 10 x 14 in. Gift.



Julie Oakes, *Okanagan Scroll*, 2024, Gouache, fixed oilstick, and pencil on black Stonehenge paper, 16.5 x 5 ft. Purchased with funds from the Permanent Collection Reserve and partial gift of the Artist.



Samuel Roy-Bois, *Black Mountain*, 2021, Series of 5 Chromogenic prints. 53 x 36 in. Gift of the Artist.



Education and Public Programs Report

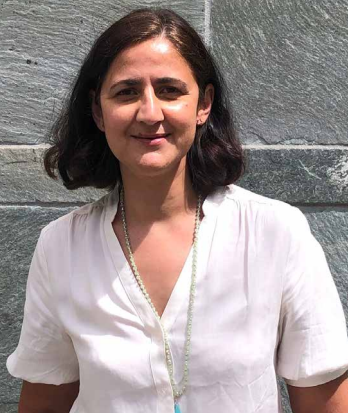
We welcomed many visitors and participants to our program schedule in 2024 and it was wonderful to have the opportunity to engage and inspire visitors in so many ways through our adult and children's programming. Our programs focus on helping all visitors develop the skills for experiencing, interpreting, appreciating, and creating works of art.

The diversity of exhibitions on offer gave all visitors an opportunity to connect with art that was meaningful to them and our programs allowed them to explore the art in more depth. School groups were able to choose from a range of exhibition tours and art activities with nearly 3000 students from elementary, middle, and high schools. *Wolves: The Art of Dempsey Bob* proved to be a big draw with our school groups. Students were able to view the night sky, surveying satellites in *All the Stars We Cannot See* and were explore works from our Permanent Collection in *Rise/Fall*. They also viewed world-class printmaking and contemporary sculpture in our exhibitions *Okanagan Print Triennial* and *Significant Forms*.



Participants at at special Easter themed *Family Sundays*.

Family Sundays numbers continued to increase and were well attended throughout the year. We were able to increase the availability of *Family Sundays* openings when we extended our opening hours in the fall. The offer of earlier time slots on Sunday mornings proved to be popular. Our free community creative space, The Art Lab, remains popular, with the public enjoying a wide-ranging schedule of art activities for all. Our popular community murals allow visitors to take part in creative opportunities from pastel drawing and printmaking to miniature portraits. Events such as *BC Family Day* and the *Downtown Kelowna Light-Up Lantern Making* were well attended and allowed us to connect with the wider community. Canada Day saw nearly 350 people participating in both inside and outside public programming activities and many more enjoying our exhibition spaces. Spring and Summer Art Camps offered engaging, quality art activities and were enjoyed by children from ages as young as six to teenagers. Our classes continued to provide the community with new learning experiences and our workshops allowed people to explore new skills and materials with a wide range of artists and instructors.



Family Sundays are generously supported by:

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Gallery Get-Together is generously supported by:

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RETIREMENT RESORT

Community Programs and Events

- BC Family Day
- Asian Heritage Month
- Canada Day
- Downtown Kelowna Winter Light Up
- Drag Story Time

Education Coordinator

Sumi Ali

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- Emily Myatt

YCW Summer Program Assistants

- Alyssa Colins
- Anita Zhang

UBCO Undergraduate Research Assistant

Elizabeth MacDonald (until August)

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- Jim Elwood
- Janine Hall
- Simone King
- Kylie T. Millar
- Emily Myatt
- Sarah Parsons
- Kyle L. Poirier
- Greta Reid
- Victoria Russell
- Cathy Stubington
- Victoria Verge
- Rena Warren

Family Sundays Weekly program with hands-on art activities for families

Janine Hall

Studio Scribble Art program for toddlers ages 5 and under

Janine Hall

Education and Public Programs Report



Young artists creating paper mâché sculptures during one of our art programs, August 2024.



Gallery Get-Together participants take part in a portrait painting activity, September 2024.

Our relatively new program for active senior members of the community, *Gallery Get-Together*, grew rapidly in 2024. With an increasingly wide range of senior members of the community wanting to engage with art and each other at our monthly gatherings. Our Indigenous *Beading Circle* continued to grow with numbers remaining strong throughout the year. In October, we launched our *Youth Arts Program* for those aged 16-19 years coming once a month to socialize and explore curated activities with staff or enjoy our space and explore their own creativity. Finally, we were happy to host artist and curator talks as well as presenting our well-established artist interviews on YouTube to ensure the furthest reach, giving the public another way to discover more about our artists and exhibitions.

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 2024 so successful.

Respectfully Submitted,
Sumi Ali
Education Coordinator



Marketing and Events Report

It was a banner year to be at the forefront of the Gallery's marketing and communications efforts. What a fortunate position to be in, when you get to share a parade of fresh, topical, and engaging content driven by an incredible line-up of exhibitions and rich programs that bring them to life.

Major presentations like *Rise/Fall* that showcased over 100 works from the permanent collection; or the survey of contemporary installation work in *Significant Forms*, which featured artists Wally Dion, Zachari Logan, Amanda McCavour, and Sami Tsang, amongst others; delivered in spades.

These presentations sparked lively conversations online resulting in new highs for our digital audiences, including on social media and in our newsletter subscriber lists. We weren't the only ones creating content on Instagram and Facebook though. This year our followers shared their own experiences more than ever before through stories and reels that tagged the Gallery, which meant their photos and videos could be reshared to reach our entire audience. By year-end we had reached 147,000 people through Facebook (107% year-over-year increase), and our Instagram account had connected with over 37,000 people (a dramatic 230% jump over 2023).

In 2024, we created enticing stories and media relationships to get word out through the press about our activities. Over 200 articles, interviews, and video features appeared in local, regional, and national media, including the following:

Art Canada Institute, Border Crossings, C Magazine, Galleries West, Inuit Art Quarterly, Preview Magazine, Vie des Arts, CBC Daybreak South, CBC Radio-Canada, Global News, Instant Coffee, along with a host of local media like AM 1150, 99.9 Virgin Radio, Castanet Media, Kelowna Capital News, Kelowna10 KelownaNow, Kelowna Courier, Heard About Harold, IndigiNews, iNFOnews, The Phoenix, Vernon Morning Star, and more.

It was a year of event highlights too. We were thrilled to host many opening receptions and events that resulted in thousands coming out to celebrate with us. It wasn't out of the ordinary to see over 200+ art enthusiasts assembled to usher in a new exhibition with the artist(s) and to be present as one of the first in the community to see the unveiling of the exciting collection of curated art.

We were also honoured to host events from community partners and facility rental clients including: Kelowna Pride, UBC Okanagan, OKGN WMAN Angel Investors, BC Touring Council, Sotheby's Realty, Kelowna Fashion Weekend, Opera Kelowna, Interior Health, Road 13, Mission Hill Family Estate, and many other private clients for wedding receptions, client appreciations, and educational seminars.

In closing, I would like to take a moment to extend a heartfelt thank you to our outstanding volunteers (view a list on page 41). 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

Marketing and Events Report

Guests interact with a work of art that included an augmented reality component, at the opening reception for *Ebb and Flow*, November 2024.



Executive Director, Nataley Nagy, is joined by guests at the opening reception for the *Okanagan Print Triennial*, July 2024.



Marketing and Events Report

Participants had an amazing experience at *Drag Story Time*, hosted by Freida Whales, January 2024.



Guests attend the opening reception for *Significant Forms*, March 2024.



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Sarah Rambold
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staff resource

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committee chair

Finance & Audit Committee

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committee chair

Kassie Nadler
committee chair

Nataley Nagy
staff resource

Karen Girouard
staff resource

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We gratefully acknowledge the support of our volunteers who contributed 1,185 hours in 2024. Thank you!

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Reema Dhaliwal
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Katia Jesson
Marlene Lalonde
Jessica Logie Watson
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Will Lowe-Walker
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Yena

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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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Evie D'Elia
Isla Dolan
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Financial Statements of

**KELOWNA ART GALLERY
ASSOCIATION**

And Independent Auditor's Report thereon

Year ended December 31, 2024



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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 Entity), which comprise:

- the statement of financial position as at December 31, 2024
- 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, 2024 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.



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- 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'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the end.

Chartered Professional Accountants

Kelowna, Canada

March 26, 2025

KELOWNA ART GALLERY ASSOCIATION

Statement of Financial Position

December 31, 2024, with comparative information for 2023

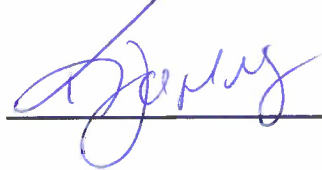
	2024	2023
Assets		
Current assets:		
Cash	\$ 188,141	\$ 363,999
Accounts receivable	9,919	4,065
Prepaid expenses	14,610	26,209
	<u>212,670</u>	<u>394,273</u>
Restricted cash (note 2)	190,777	90,777
Tangible capital assets (note 3)	38,319	48,225
	<u>\$ 441,766</u>	<u>\$ 533,275</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable and accrued liabilities	\$ 78,960	\$ 62,205
Deferred revenue (note 4)	19,760	89,561
	<u>98,720</u>	<u>151,766</u>
Deferred capital contributions (note 5)	7,780	9,725
	<u>106,500</u>	<u>161,491</u>
Net assets:		
Invested in tangible capital assets	30,539	38,499
Internally restricted (note 2)	190,777	90,777
Unrestricted	113,950	242,508
	<u>335,266</u>	<u>371,784</u>
	<u>\$ 441,766</u>	<u>\$ 533,275</u>

See accompanying notes to financial statements.

On behalf of the Board:



Director



Director

KELOWNA ART GALLERY ASSOCIATION

Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Operating grants (note 6)	\$ 718,574	\$ 698,989
Other operating revenues:		
Membership and admissions	57,629	57,493
Fundraising and sponsorships	41,875	77,375
Donations	111,856	60,836
Rentals	9,673	6,106
Interest and sundry	60,407	33,542
Amortization of deferred capital contributions	1,945	2,431
	<u>1,001,959</u>	<u>936,772</u>
Program and exhibition revenues:		
Special purpose grants (note 7)	79,631	103,718
Art education program	77,021	75,761
Special purpose funding	14,000	10,500
	<u>170,652</u>	<u>189,979</u>
	<u>1,172,611</u>	<u>1,126,751</u>
Expenses:		
Operating expenses:		
Advertising and promotion	9,752	10,660
Amortization of tangible capital assets	12,095	16,537
General and administrative	94,810	100,774
Insurance	10,255	10,142
Permanent collection	11,030	4,769
Professional development and consulting	7,111	11,580
Professional fees	35,989	34,930
Repairs and maintenance	52,362	48,133
Utilities	34,994	29,877
Wages and benefits	707,476	685,078
Program and exhibition expenses:		
Exhibitions	155,094	250,699
Public programming	35,311	42,466
	<u>1,166,279</u>	<u>1,245,645</u>
	<u>6,332</u>	<u>(118,894)</u>
Permanent collection:		
Permanent collection donations and grants	-	57,300
Acquisitions of art	(42,850)	(81,485)
	<u>(42,850)</u>	<u>(24,185)</u>
Deficiency of operating revenue over expenses	(36,518)	(143,079)
COVID-19 government subsidies and grants	-	79,745
Deficiency of revenue over expenses	<u>\$ (36,518)</u>	<u>\$ (63,334)</u>

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Statement of changes in net assets

Year ended December 31, 2024, with comparative information for 2023

	Invested in tangible capital assets	Internally restricted	Unrestricted	Total 2024	Total 2023
Balance, beginning of year	\$ 38,499	\$ 90,777	\$ 242,508	\$ 371,784	\$ 435,118
Excess (deficiency) of revenue over expenses	(10,150)	-	(26,368)	(36,518)	(63,334)
Purchase of tangible capital assets	2,190	-	(2,190)	-	-
Transfers of net assets	-	100,000	(100,000)	-	-
Balance, end of year	\$ 30,539	\$ 190,777	\$ 113,950	\$ 335,266	\$ 371,784

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operating activities:		
Cash received from grant revenue	\$ 748,000	\$ 731,168
Cash receipts from other revenue sources	347,006	433,690
Cash paid to suppliers and employees	(1,168,675)	(1,193,859)
	(73,669)	(29,001)
Investing activities:		
Decrease (increase) in restricted cash	(100,000)	47,527
Purchase of tangible capital assets	(2,189)	(2,098)
Permanent collection acquisitions, net	-	(24,185)
	(102,189)	21,244
Decrease in cash	(175,858)	(7,757)
Cash, beginning of year	363,999	371,756
Cash, end of year	\$ 188,141	\$ 363,999
Non-cash investing activities:		
Donations of art to the permanent collection	\$ 38,850	\$ 57,300

See accompanying notes to financial statements.

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements

Year ended December 31, 2024

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) Carol Taylor education reserve:

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

iv) 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, 2024

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, 2024

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, 2024

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.

	2024	2023
Permanent collection reserve	\$ 85,063	\$ 35,063
Building reserve	28,714	28,714
Carol Taylor education reserve	5,000	5,000
Contingency reserve	72,000	22,000
	<u>\$ 190,777</u>	<u>\$ 90,777</u>

3. Tangible capital assets:

	2024		2023	
	Cost	Accumulated amortization	Net book value	Net book value
Furniture and fixtures	\$ 264,810	\$ 239,451	\$ 25,359	\$ 29,235
Computers	56,642	43,681	12,960	18,516
Leasehold improvements	8,713	8,713	-	474
	<u>\$ 330,165</u>	<u>\$ 291,845</u>	<u>\$ 38,319</u>	<u>\$ 48,225</u>

4. Deferred revenue:

	2024	2023
British Columbia Arts Council	\$ -	\$ 50,506
Touring exhibitions	7,500	-
Memberships	9,112	10,216
British Columbia Community Gaming	398	294
Okanagan Print Triennial	-	720
Sponsorships	2,750	28,125
	<u>\$ 19,760</u>	<u>\$ 89,861</u>

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2024

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.

	2024	2023
Balance, beginning of year	\$ 9,725	\$ 12,156
Amounts amortized to revenue	(1,945)	(2,431)
Balance, end of year	\$ 7,780	\$ 9,725

6. Operating grants:

	2024	2023
City of Kelowna	\$ 530,929	\$ 511,000
Canada Council for the Arts	60,000	60,000
British Columbia Gaming Commission	69,895	70,239
British Columbia Arts Council	57,750	57,750
	\$ 718,574	\$ 698,989

KELOWNA ART GALLERY ASSOCIATION

Notes to Financial Statements (continued)

Year ended December 31, 2024

7. Special purpose grants:

	2024	2023
Canadian Museums Association	\$ 6,525	\$ 10,512
School Tour Program	5,000	5,000
British Columbia Museum Association	900	1,000
British Columbia Arts Council	50,206	80,206
Canadian Human Resources Council	17,000	7,000
	<u>\$ 79,631</u>	<u>\$ 103,718</u>

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. The Art Gallery has a five year lease term with the City of Kelowna 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, for the five year term.

9. Remuneration paid to employees and contractors:

For the fiscal year ending December 31, 2024, the Art Gallery paid total remuneration of \$99,123 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 2024.