

Annual Report

Neutral Ground Artist-Run Centre

For the period covering September 1, 2020 – August 31, 2021

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Introduction:

Since 1982, Neutral Ground has supported experimental practices by connecting audiences to the work of emerging and mid-career artists primarily from Regina/Treaty 4, Saskatchewan, and Canada. Operating as an artist-run centre in downtown Regina, with the aim of serving the needs of its constituent arts community, Neutral Ground is a gallery that presents contemporary visual and media art.

Neutral Ground's Mission

- To provide a professional venue for exhibitions and presentations;
- To facilitate meaningful experiences with art;
- To engage our audiences in critical dialogues.

Neutral Ground serves a wide community that includes:

- Our members;
- Artists;
- Arts communities in Regina and beyond;
- The National Network of Artist-Run Centres including affiliated advocacy groups
Broader publics.

Neutral Ground engages its audiences with contemporary art through:

- Programming that includes exhibitions, performances, and special events;
- Outreach that includes artist talks, workshops, exhibition catalogues, and critical writing.

Context & Community

Neutral Ground has been the leading professional venue in Regina, Saskatchewan/Treaty 4 Territory for the presentation of experimental and alternative art practices since its founding in 1982. Founded by Nida Home Doherty, Christa Donaldson and Roger Lee, Neutral Ground's first activity was a site-specific performance: local artists played games of chess on a sod-laden, floating raft in the middle of Regina's Wascana Lake suggesting both the notion of a "neutral space," and contestations of such a space.

Neutral Ground's community is culturally diverse and engaged. It consists of much of Regina's wider arts communities and shares members with many parallel organizations such as The Dunlop Art Gallery, The Mackenzie Art Gallery, Sâkêwêwak Artists Collective, and others. Neutral Ground has been centrally located in Regina's Downtown Business District for over twenty years and has long been an important meeting place for alternative art and culture in Regina. Its membership is composed of artists at all career stages – from students to emerging artists, to well-established longtime members.

Since its founding, Neutral Ground has supported innovative and emerging artistic practices in Regina in two essential ways:

- By supporting and exhibiting experimental and risk-taking practices by artists from across Canada;
- By playing an engaged and supportive role in Regina's community of artists through diverse ancillary programming (workshops, artist talks and events).

Following these guiding principles, Neutral Ground has increased access to and professional support for independent art practices in Regina and beyond. As the city's only experimental

contemporary artist-run-centre, Neutral Ground fills a vital role of engaging a broad public with challenging and thought-provoking artworks.

Leadership

Neutral Ground is governed by a Board of Directors elected from its membership. The Board of Directors is predominantly composed of practicing artists, academics, arts administrators, and curators. The current Board brings years of professional experience in the areas of interdisciplinary visual and media art, performance, social practice, new music and sound art, critical writing, and teaching, to the governance of Neutral Ground.

Neutral Ground 2020/2021 Board of Directors:

Alexandra King

elected December 5, 2020

Karla Kit McManus

elected December 5, 2020

Amber Christensen

elected January 24, 2018

Larissa Tiggelers

elected December 5, 2020

Brian Gladwell, Treasurer

elected November 28, 2019

Lillian O'Brien Davis, Chair

elected November 22, 2018

Cat Bluemke

elected November 28, 2019

Lorne William Stanley Kequahtoway

elected December 5, 2020

Hilarey Cowan, Secretary

elected November 28, 2019

Robyn Barclay, Vice Chair

elected November 28, 2019

Jonathan Carroll

elected November 28, 2019

Tomas Jonsson

elected December 5, 2020

The Board delegates day-to-day operations to two, full-time staff members who work in a non-hierarchical relationship, and who both report directly to the Board of Directors. Allison Luff was the Administrative Director in the 2020/21 fiscal year, and Amber Phelps Bondaroff is Programming Director, ongoing since 2017.

Artistic Vision

Neutral Ground's role as an artist-run centre is to support work that might not be exhibited in other art venues, such as experimental practices, and work by emerging artists.

Neutral Ground responds to the interests and diversity of our community by programming via nationally-circulated calls for proposals. Proposals are recommended by ad-hoc juries selected by the Programming Committee and Programming Director. Juries are composed of experienced, emerging, and culturally diverse members with expertise in a wide range of contemporary art practices.

Neutral Ground is committed to paying CARFAC presentation fees and strives to always pay professional fees to artists. We are committed to the promotion and dissemination of contemporary Canadian art, as well as providing professional development opportunities for emerging art writers and administrators.

Message from the Executive:

Dear Neutral Ground Membership,

This has been a year of learning and resilience, as we continue to weather and adjust to the ever-changing circumstances of the COVID-19 pandemic. We are proud of the successes of Neutral Ground and our ongoing commitment to supporting artist-run culture in Regina and beyond.

This year Neutral Ground has continued to build on and address many of the goals set out in 2019 and 2020, opening up dialogue with the membership through a Membership Consultation organized by board and staff and launching a Member's Show and Sale initiative with local sponsorship and growing partnerships with the Dunlop Art Gallery and Queer City Cinema.

We want to thank Allison Luff for her hard work and contributions towards the Member's show and sale and wish her all the best in her new job.

In 2021 we launched a new website which features among many things Neutral Ground's archive in an easy to navigate database to ensure records of our current and past exhibitions remain accessible to the community as we enter into our 40th year.

The board worked with Larissa Crawford and the team at Future Ancestors to host an Equity training session for board and staff as well as an internal policy document review. The board received a robust set of recommendations from Future Ancestors that will help inform upcoming strategic planning.

We are so pleased to welcome Jera MacPherson, our new Administrative Director who is already well known to our community and has made a positive impact in her short time with us already.

We are thankful for Amber Phelps Bondaroff for her continued hard work and dedication to the organization and wish her well as she takes a short leave from the organization to focus on personal projects. Sheri Florizone will be taking over Amber's role while she is away.

We are very excited about where Neutral Ground will go and for what it can grow into. We will continue to rely on our members and communities to help inform where we are going. Neutral Ground belongs to the arts communities it serves and we need you as valued community members to shape our next steps.

Thank you!

LILLIAN O'BRIEN DAVIS (Chair) & ROBYN BARCLAY (Vice-Chair)

Key Accomplishments in the 2020/2021 Fiscal Year:

Programming Highlights: Main Gallery Exhibitions



Photo: Amber Phelps Bondaroff

Atilla's Mirror Shop

Solo Exhibition: Ufuk Ali Gueray

October 3 – November 14, 2020

Atilla's Mirror Shop is an ongoing itinerant project dealing with memories of the artist's late uncle's mirror shop in Izmir, Turkey. This project blurs documentary and fictional elements, combining artefacts from the original store, sound, and installation strategies, with new elements sourced for each subsequent iteration of the mirror shop.

Atilla's Mirror Shop was first presented during a residency at the International Studio & Curatorial Program in Williamsburg, New York, in 2018, and has since been performed and exhibited in a variety of formats and locations. Each new iteration of the project includes combinations of vintage mirrors, ambient sound recordings from Izmir, and mirrored and distorted photographs based on original images of the store from the 1980s.

UFUK GUERAY was born in Herrenberg, Germany, and lives and works in Halifax, Nova Scotia. In his recent work, he has been thinking about how cultural context and political forces can shape our understanding of art.

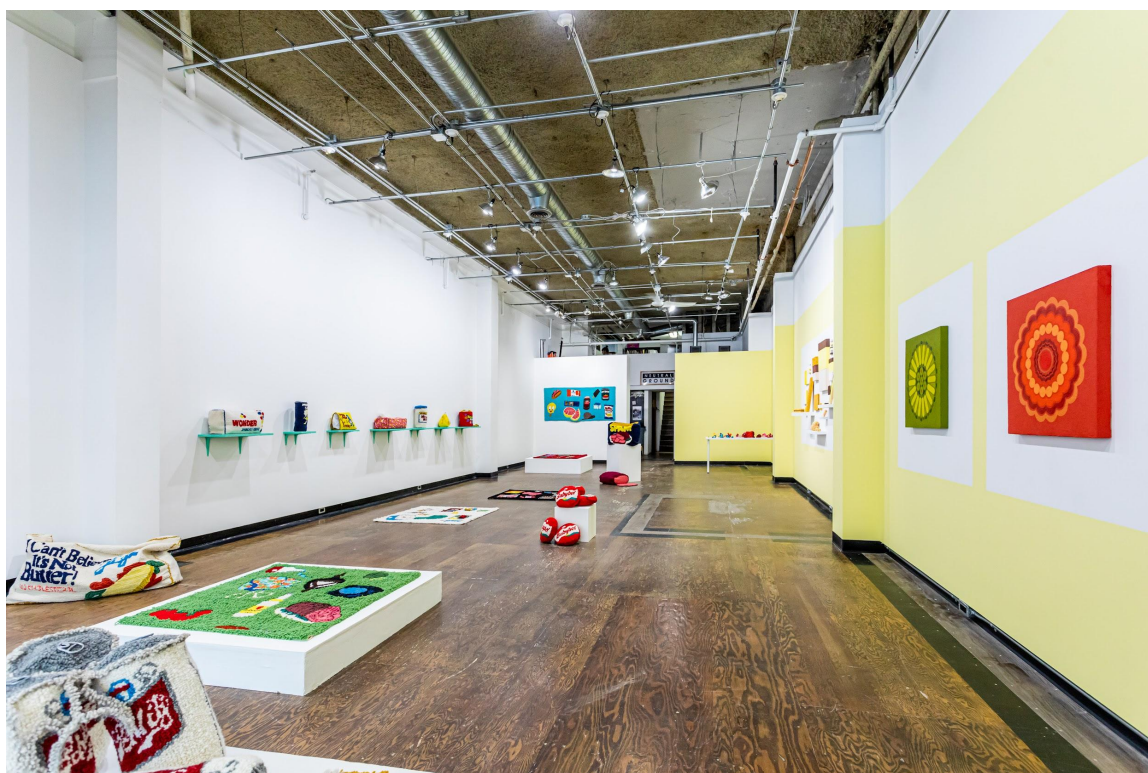


Photo: Daniel Paquet

Peeling the Sticker off an Overripe Pear / Square Appetites

2 Person Exhibition: Aralia Maxwell & Larry Weyland

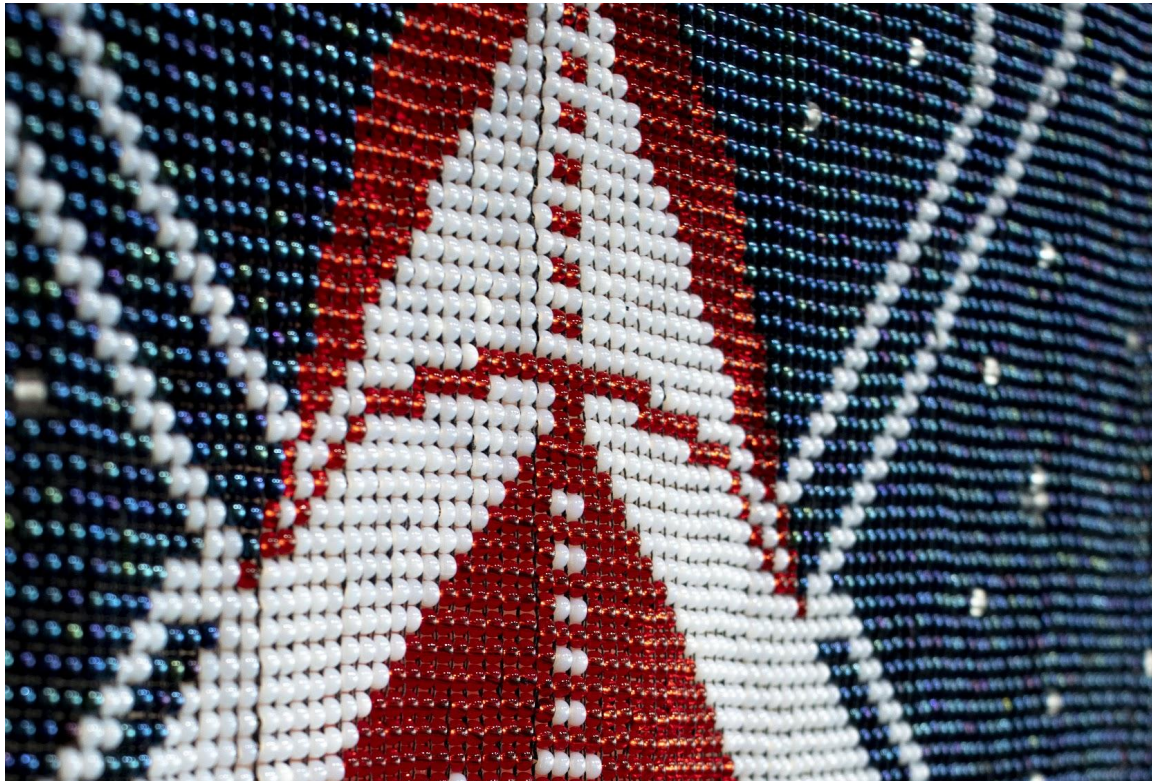
November 28 – January 9, 2021

Square Appetites examines the shapes that are celebrated in food, painting, and the visual culture of the Canadian prairies. This exhibition drew from the settler tradition of rural Saskatchewan and the aesthetics of celebratory meals. Reflecting upon societal appetite for particular shapes and colours, the artist imagines transformations of these familiar gustatory forms. The ultimate question is; what are the values, nutritional or otherwise, of the square?

Peeling the Sticker off an Overripe Pear presented a series of bright, colorful, humorous and chunky mats that softly and safely start conversations about mental health, intergenerational dysphoria, trauma and the act of making as a coping mechanism. As each strand of yarn is pulled through meters upon meters of burlap, one can question how repetition in cloth can break intergenerational behavioral patterns. The emotional baggage is carried through this craft of resilience, each completed rug becoming an externalized record of compassion and understanding towards my ancestors.

ARALIA MAXWELL is a visual artist based in Saskatoon, Saskatchewan, Canada, Treaty 6 Territory. She holds an MFA from the Nova Scotia College of Art and Design University and has exhibited at venues across Canada.

LARRY WEYLAND is a performance artist and rug hooker whose work defies the established properties of traditional floor decor and domesticity. Having completed their MFA at Concordia University in Fibres & Material Practices, Larry is now a visiting professor in Fibres & Textiles at Memorial University's Grenfell campus in their new home in Newfoundland.



Audie Murray, *Celestial Spider* (detail), glass beads, thread, copper pipe, 24" x 16."

Photo: Amber Phelps Bondaroff

Weaving the Threads

Solo Exhibition: Audie Murray

February 6 – March 27, 2021

Weaving The Threads was an exploration of dreams, liminality, and intergenerational acts of care. Inspired by the cosmo's and the story of the spider told by Wilfred Buck, the use of stitching, braiding and material collaboration fabricates a space of resistance. Creating from a place of love allows for moments of healing and growth. In these moments we are able to dream, and through this dreaming we are reclaiming time, knowledge, understanding, and ways of connecting beyond capitalist ideologies. The act of care is enacted through the process of creating each individual artwork. At the same time, these pieces mirror back this sentiment to the viewer and artist.

AUDIE MURRAY is a multi-disciplinary Michif artist raised and working in Regina, Saskatchewan, treaty 4 territory. Her art practice is informed by the process of making and explores themes of duality, connectivity, healing and growth. Working with specific material choices, this practice is a way to reclaim and work through various subject matter, much of it relating to the body, space, and relationships. Audie holds a visual arts diploma from Camosun College, 2016; Bachelor of Fine Arts from the University of Regina, 2017; and is currently an MFA student at the University of Alberta. She has shown at various locations including the Alberta Art Gallery, The Vancouver Art Gallery, and the Anchorage Museum.



Kris Alvarez, *The Many Shades of Burnt Sienna*. (With Tak Pham, Sarah Bergbusch & LePetit Chien)
Photo: Amber Phelps Bondaroff

The Many Shades of Burnt Sienna

Residency & Performance: Kris Alvarez

April 26 – May 8, 2021

Neutral Ground invited theatre artist, performer and activist Kris Alvarez to occupy the gallery space as an artist-in-residence in the spring of 2021. Over a two-week residency, Kris used the gallery as laboratory and studio, inviting numerous community members and artists of colour to share the space with her, engaging in thoughtful conversation and occasional cups of tea. Kris presented numerous live-online events over the course of her residency including “About Regina-Time Gala,” and “Conversations with Trespassers” with members of Curtain Razor’s Theatre.

“I am trying my best to source an intentional approach, ‘bend time & space’, to crack open conversations about othering, race relations and identity. I’m privileged to practice this approach, tinkering out loud in non-traditional theatre performances, vulnerably asking audiences, “I’m trying to figure this out, can you help me?” –Kris Alvarez

KRIS ALVAREZ is a theatre artist, and a Regina monologue. Kris has worked with like-spirited humans at Curtain Razors Theatre, Fadadance, the Artesian Theatre and the Heritage Community Association. In 2019, Kris participated in a humbling residency with Common Weal Community Arts that inspired *Golden Potluck*, a project that centered the voices of diverse older women. Kris tinkers with her practice alongside Curtain Razors Theatre performing and making work. In 2021 Kris will be performing in Agam Darshi’s film *Donkeyhead*, and with the Globe Theatre in a residency.



Photo: Daniel Paquet

the weight of being held & With & of (Becoming Rock)

Two person Exhibition: Lauren Chipeur & Jessica Slipp

May 15 – July 3, 2021

the weight of being held is the weight of material moved, transformed and placed back on the earth. It is the hole we dig to fill with trash. It is the weight of hundreds of thousands canola seeds in a field. This work began with a trip the artist took with her maternal grandmother to look for Whooping Cranes in Saskatchewan. This search evolved into a ceramic installation that explores learned materiality and the landscapes the artist has been traversing and collecting from.

With & Of (Becoming Rock) explores the relationship between body and earth through the repeated action of the artist's body engaging with the land in various places, ranging from natural to industrial, rural to urban. Although physically impossible to merge with the land, each repeated attempt is an absurd, genuine, awkward, and honest gesture to engage with.

LAUREN CHIPEUR is an artist born in Edmonton, AB on Treaty 6 territory, and based in Calgary, AB on Treaty 7 Territory. She makes material and site-responsive installations that engage ceramic processes as a way to untangle or distill new ways to know things.

JESSICA SLIPP is an interdisciplinary artist currently living and working in Tiohtià:ke (Montréal). She holds an MFA (2019) and BFA (2012) from Concordia University and has exhibited in venues across Canada. Her work investigates notions of place and how we exist within the world — from the particles that randomly composed it, to the very nature that we embody.

Programming Highlights: Window Gallery Exhibitions



Photo: Amber Phelps Bondaroff

Thoughts of a Digital Archivist

Window Gallery Exhibition: Cyril Chen

September 1 – October 16, 2020

Thoughts of a Digital Archivist by Cyril Chen (he/they) was an evolving piece in response to their role as an archive assistant at Neutral Ground Artist-Run Centre. The archival process is one of re-animation, an introspective endeavour in post-spectatorship. You become friends with unfamiliar people and places. You seek within yourself the same nodes of reflection, striving for sensitivity or humbleness towards these bodies of work; not to be simply reduced to a spreadsheet data point. Can digital files become haunted? In real life the artist sorted boxes of documents and brochures and out of date light fixtures, handled and touched for art exhibited in their absence. Digital media possesses an uncertain finality; we feel these underlying anxieties. What is not tactile but still holds place in the world?

CYRIL CHEN was born and raised in Regina, Saskatchewan, with family from the Guangdong and Hong Kong regions of China. Chen's work stems from interest and exploration of migration, separation, and the ways in which we are intertwined with cyberspace. A member of the CBC Creator Network, Cyril is a practicing expanded media artist.



Eric Hill & Jeff Meldrum, *Shit Fireplace* (detail).
Photo: Amber Phelps Bondaroff

Shit Fireplace

Window Gallery Exhibition: Eric Hill & Jeff Meldrum
November 28 – January 9, 2021

This annual, experimental holiday fireplace video series was on display in second-hand video screens in the window gallery over the holiday season accompanied by various ephemera, tchotchkes, knick-knacks, and garbage – right on schedule for the Western world’s annual pilgrimage to the capitalist hellscape known colloquially as the holiday shopping mall. Steeped in the traditions of satire and parody, *Shit Fireplace* is the post-modern yule log video for the typical dysfunctional family holiday gathering. *Shit Fireplace* pulls together kitsch, nostalgia and North American holiday tradition, placing them all into a burning inferno of sentimentality. *Shit Fireplace* has methodically burnt thrift store junk as a subversive take on the traditional fireplace/yule log videos of the season. The past five years of *Shit Fireplace* played endlessly on loops, nestled in the aftermath of a holiday party gone awry. What seems like a familiar seasonal display is one better suited for the aftermath of an apocalypse, while the fire gently crackles behind.

The annual tradition of *Shit Fireplace* is a collaboration between Regina based visual artists **ERIC HILL & JEFF MELDRUM**. *Shit Fireplace* has been installed in varying formats including the Art Gallery of Ontario and Mint Records annual Xmas party in Vancouver.



Photo: Amber Phelps Bondaroff

Invitation

Window Gallery Exhibition: Sasha Miller

January 30 – March 6, 2021

Invitation presented a series of three-dimensional figurative paintings focused completely on human skin. Tightly cropped circular compositions, on double-sided birch panels and sheets of frosted mylar, featured magnified images of different female bodies. The birch panels embrace the complex physicality of skin, as details are meticulously rendered to a hyper-realistic degree, providing an undeniable presence to markings that often remain unseen. Contrastingly, double-sided, hanging mylar pieces challenged reality as the material's translucent surface was influenced by the changing effects of light. The blue underpaintings kept the pieces connected, while the fleshtones layered on top alluded to the individual colouring of each subject. The abstraction of the paintings reflected the depth of normalcy, challenging interpretations and perspectives of beauty as defined by today's society. Ultimately, freed from context, identity, and individuality, viewers were invited to engage gently with the intimacy of this work as they discerned its ambiguity and potentially found comfort in its familiarity.

SASHA MILLER is a multidisciplinary artist based in Regina, SK. Focusing primarily on painting and printmaking, Miller's process is heavily detailed and inspired by a close collaboration with her subjects. Her current body of work is an investigation of the female form influenced by a desire to transition two-dimensional work into a three-dimensional space. Using oils to paint magnified images on panels and mylar, Miller embraces the intricate physicality of skin while considering themes of intimacy, resilience, and human connection. Miller holds a BFA in Visual Arts from the University of Regina.



Photo: Daniel Pquet

Thirty cents...fifty cents

Window Gallery Exhibition: Miles Rufelds
March 12 – April 17

Thirty cents...fifty cents was a three-channel video essay made specifically for Neutral Ground's window space. The piece took its name from an early voice recording Alexander Graham Bell made in 1885, prototyping a new business machine for his telecommunications empire, where the Canadian inventor aimlessly lists sums of money. The Canadian Pacific Railway was officially completed in that year, joining an expanding network of telegraph lines to seamlessly connect Canada's interior with coastal export markets and far-flung imperial centres. Inspired by Regina's imbricated history with the CPR, and the railroad's singular role in the violent, extractive story of Canadian colonial "Western Expansion," this video installation reconsidered Canada's involvement in the Second Industrial Revolution, telling a sprawling, speculative history of imperial capitalism manifest through transportation and telecommunications systems. Three rubber plants, communicating in Morse code, acted as the piece's symbolic "narrators." In piecemeal chapters alternating between the three screens, the plants weave a mixture blurry of fact and fiction, musing on the recent history of empire and capitalism as an obliterating push towards information and abstraction.

MILES RUFELDS is an artist, writer, and filmmaker based in Toronto. He holds a Master of Visual Studies in studio art from the University of Toronto, and a Bachelor of Fine Arts from the University of Ottawa. With strong emphasis on investigative research, conceptualism, and experimental forms of storytelling, Rufelds' projects explore the braided histories of political economy, technology, and aesthetics. Rufelds has shown his work in exhibitions and screenings nationally and internationally, including the Art Museum at the University of Toronto, the Blackwood Gallery, PAVED Arts, and the SIM Gallery in Iceland. Rufelds is also a founding member of Toronto gallery the plumb.



Photo: Amber Phelps Bondaroff

I Have Dreamt; Planning for the Unknown

Window Gallery Exhibition: Mai Ly

Curated by Holly Aubichon

May 15 – July 3, 2021

I have dreamt; planning for the unknown explored the pivotal decision the artist, Mai Ly, made to escape from Saigon, Vietnam in 1989 and how it has influenced their life and art practice. Now, 31 years later, Ly's paintings reflect, document and visually address the passage of time. The intent of this exhibition was to offer a space for the artist to reclaim a portion of their 'lost time' and to dream for the unknown.

MAI LY was born and raised in Vietnam. She immigrated to Canada in 1991 and currently resides in Regina, SK. Ly graduated from the University of Regina in 2021 with a Certificate in Advanced Studio Techniques. Ly explores the concept of time, not only in the present but also where time and life coexist in parallel universes. Ly is a member of the MacKenzie Art Gallery, the Art Gallery of Regina, the Regina Federations of Artists, and the HeARTland Artists' Guild.

HOLLY AUBICHON is an emerging Indigenous artist and curator. She recently received her BFA from the University of Regina, minoring in Indigenous Art History. Passionate about art in Saskatchewan, Aubichon has been a Gallery Facilitator with MacKenzie Art Gallery and sat on Neutral Grounds board in the role of secretary. She has also worked as the Conservation/ Collections Care Assistant at the Royal Saskatchewan Museum. Aubichon is passionate about making space for BIPOC artists in Saskatchewan, is interested in prairie collaborations, and is connected to a small BIPOC community in Alberta.



Photo: Amber Phelps Bondaroff

Panata Sa Anito (Faith in the Spirit)

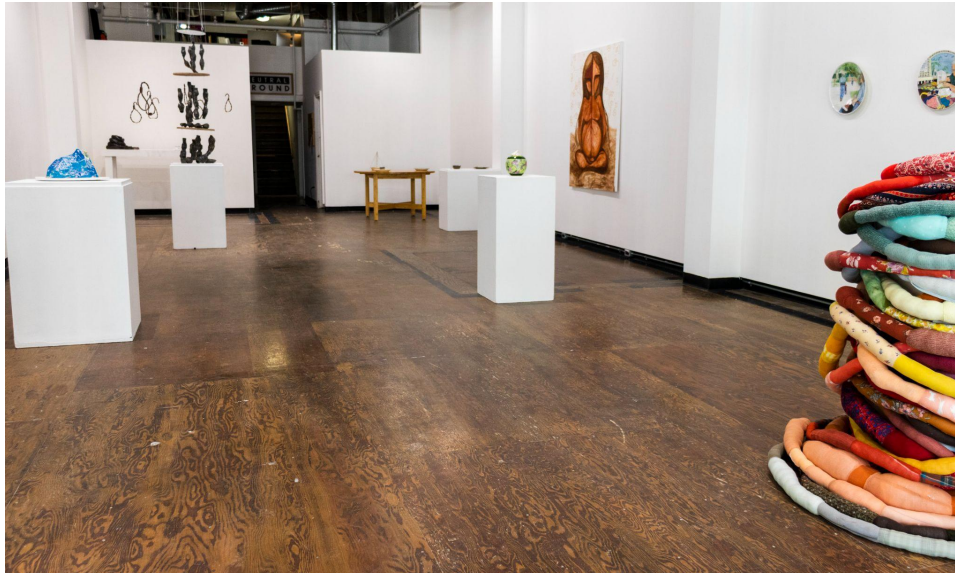
Window Gallery Exhibition: Patrick Fernandez

August 20 – September 18, 2021

Anito, also spelled anitu, refers to ancestral spirits, nature spirits, and deities in the indigenous Philippine folk religions from the precolonial age to the present. These spirits could dwell in particular objects, such as stones or posts, which early peoples would set up in likely places. Certain venerated spirits (or gods) were also identified with thunder, sun, moon, hunting, childbirth, and the winds. Evil spirits might be incarnate in animal or monstrous forms and could cause disease or other misfortunes. *Panata Sa Anito* explored these ancient beliefs and the effects of recent changes in animism traditions, in contrast to the more recent development of organised religions. This exhibit challenged viewers to examine their own belief systems, imagining the possibility of conscious life within the inanimate.

PATRICK FERNANDEZ is a contemporary visual artist born in the Philippines and living and working in Regina, SK. Fernandez paints using symbolism and reimagined folklore imagery as a means of storytelling. His works are based on personal experiences that deal with displacement, coping, taking chances, and using circumstances as turning points for growth. Fernandez' work has been shown in exhibitions in the Philippines, South East Asia, North America and Europe. Fernandez has founded and led art collectives in the Philippines, and has organized art festivals and community events in his home province, Pangasinan. He moved to Regina in 2017 to join his wife and continues his commitment to community engagement. He currently serves as a Board Member for the Art Gallery of Regina and as a Gallery Director for Exhibitions Designs at The Woods Artspace.

Programming Highlights: Partnerships & Events



Endings and Beginnings, U of R MFA Exhibition.
Photo: Amber Phelps Bondaroff

ONLINE PANEL DISCUSSION & ARTIST TALK:

Digging through Soil

December 19, 2020

Digging through SOIL was a virtual party and celebration of Neutral Ground's SOIL project. SOIL was an 18-year long project facilitated by Neutral Ground Artist-Run Centre under the guidance of former director Brenda Cleniuk. NG digital archivist Cyril Chen, programming director Amber Phelps-Bondaroff, and several artists in the SOIL exhibitions archives led participants in a journey through local digital art history. The event was held in partnership with MacKenzie Art Gallery.

ONLINE EVENT SERIES:

Art's Birthday Buffet

January 15-16, 2021

Arts Birthday is an annual, international celebration of art, coined by Fluxus artist Robert Filliou. This year, Neutral Ground & Dunlop Art Gallery presented *Art's Birthday Buffet* – an all-you-can-eat feast of remote-access art's birthday content. Events streamed live over youtube and Facebook: artist talk and video screenings, a collaborative sound performance, and a Zoom karaoke and cover songs party.

UNIVERSITY OF REGINA GROUP MFA EXHIBITION:

Endings & Beginnings

April 16 – 24, 2021

This group exhibition showcased the work of University of Regina MFA students Shima Aghaaminiha, Shamim Aghaaminiha, Larissa Kitchemonia, Raegan Moynes, Alyssa Scott, Amy Snider and Brenda Watt. This group of emerging artists are beginning their careers as candidates in the MFA program at the University of Regina.

Programming Highlights: Workshops



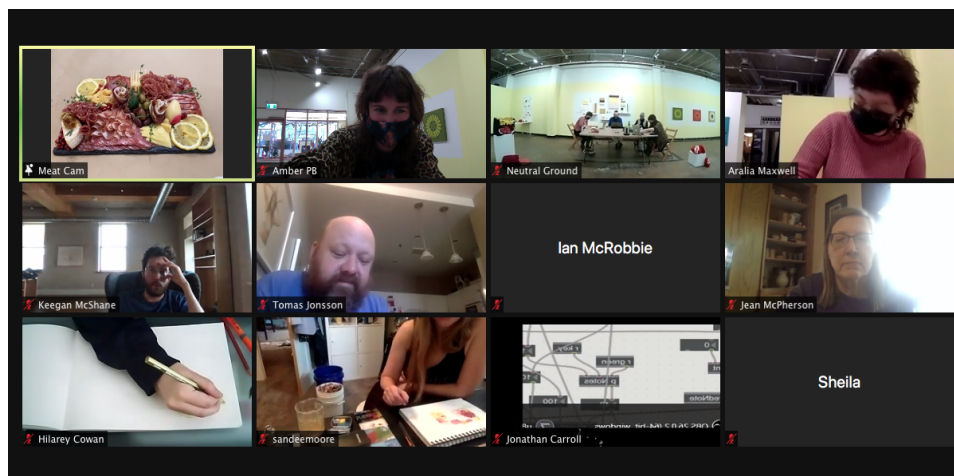
Swampcillors, Window Gallery Installation, by Alixx Davidson & Street Culture Youth.

JUDY WENSEL & KRIS ALVAREZ

Street Culture Youth Workshops, in partnership with SWAMP FEST

October 2020 – February 2021

Judy Wensel and Kris Alvarez hosted a series of workshops for youth with Street Culture Projects. These workshops asked participating youth to envision their ideal city representatives (in conjunction with municipal elections), and then realized these representatives in swampy, puppet form. Puppets and other materials created by youth, were re-visioned into a Window Gallery installation by arts assistant Alixx Davidson.



Meat Draw, Online workshop hosted by Aralia Maxwell.

ARALIA MAXWELL

Meat Draw

November 29, 2020 – January 9, 2021

Popular in community halls and Legion club rooms across the prairies, the classic Meat Draw was designed to raise money for local community charities. Artist Aralia Maxwell re-imagined this tradition through a workshop & fundraiser for the Regina Foodbank. The fundraiser included a raffle of meat-themed artworks to raise funds for the Regina Foodbank over the holidays:

LIST OF RAFFLED ARTWORK:

AMBER PHELPS BONDAROFF, "Ham Clock," 2011.

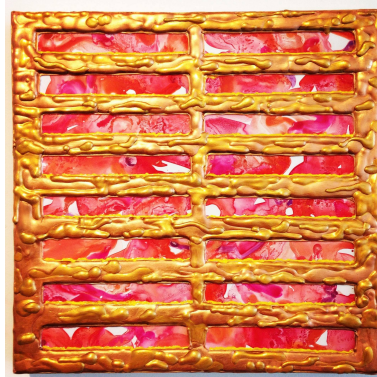
ARALIA MAXWELL, "Slices (3)," 2017–2020.

DAVID STONHOUSE, "Meat Grid (lux)," 2016.

JESS RICHTER, "Feast," 2020.

TURNER PRIZE* (Jason Cawood, Blair Fornwald & John G Hampton), "Sally's Dream," from the Series: *Other People's Dreams*, 2013.

UFUK GUERAY, "Market," 20



Meat Draw Artwork: Top left to right: Amber PB, "Ham Clock." Aralia Maxwell, "Slices (3)." Ufuk Gueray, "Market." Bottom left to right: Turner Prize*, "Sally's Dream," Matt Stonhouse, "Meat Grid (lux)." Jess Richter, "Feast."

HANNAH GODFREY

Applying for an Exhibition at an Artist-Run Centre

May 12–13, 2021

A free workshop series ran in advance of Neutral Ground's 2021 call for proposals deadline. The workshop leader, hannah_g, offered insight on preparing artist proposals for submission to artist-run centres. Hannah acted as the director of AceArtInc, an artist-run centre and gallery in Winnipeg mandated to support, exhibit, and disseminate work by contemporary artists. As director, she managed over 60 exhibitions and ran the annual juries to select them. She also ran the art writing program, Critical Distance.

LAUREN CHIPEUR

on holding

June 5, 2021

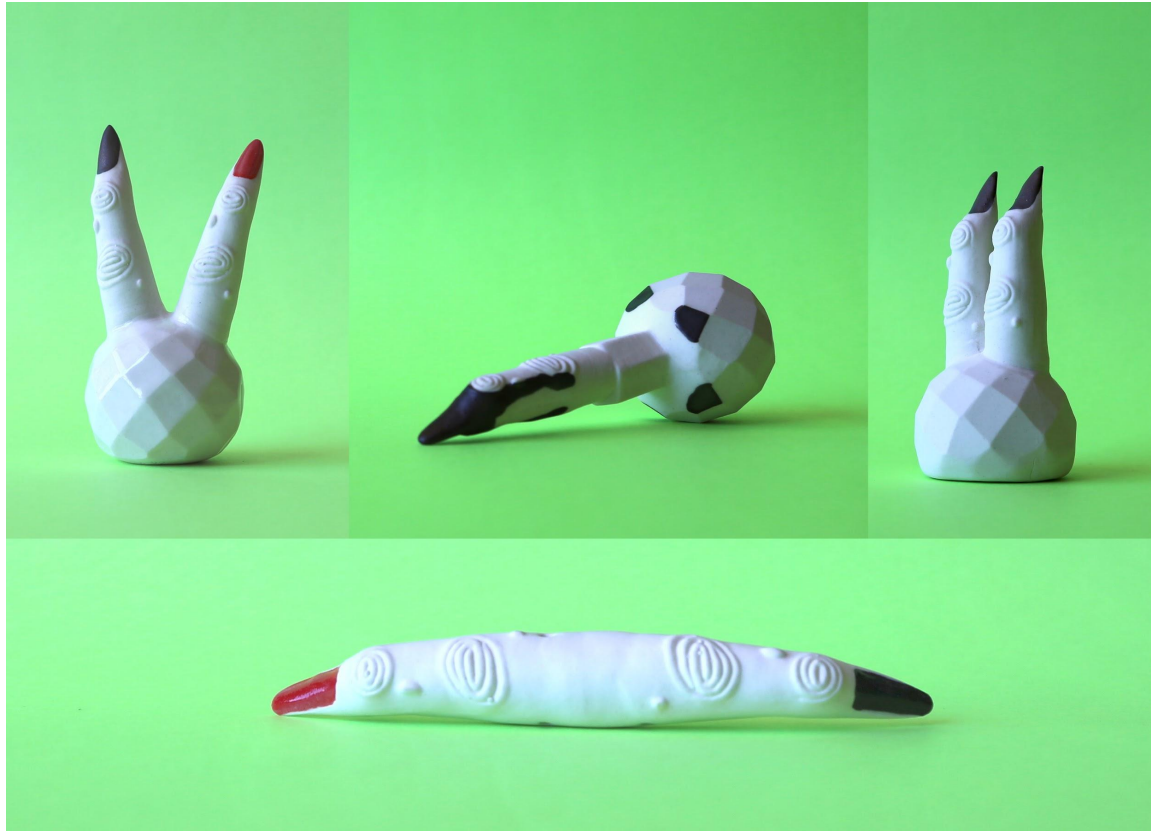
This workshop was hosted over zoom by artist Lauren Chipeur, in conjunction with her exhibition *the weight of being held*. Participants were invited to investigate their nearby environments by walking, collecting and working with wild clay. Participants made sculptures, remotely, using clay gathered from Southern Saskatchewan and processed by Lauren. During the zoom workshop, Lauren provided advice and techniques for simple hand-building and facilitated a discussion with participants. She also shared information about her making process and the artworks in her exhibition.

Call for Proposals: Main & Window Gallery

Neutral Ground programming decisions are made by a jury composed of artist-members of the organization and coordinated by staff. In May 2020, Neutral Ground's Programming Director, with the help of the Programming Committee and volunteer jurors, circulated a call for proposals to exhibit work in the Main and Window Galleries.

The Programming Jury was overseen by Programming Director Amber Phelps Bondaroff and Lillian O'Brien Davis, Anastasia Ferguson, Audie Murray and Cyril Chen.

Upcoming Programming for the 2021/2022 Fiscal Year



Eliza Fernand, *Tools for Self Touch*

November 27 – January 15, 2022

Main Gallery:

Watery Ghosts

ELIZA FERNAND & SHERRY WALCHUK

Curated by

AMBER PHELPS BONDAROFF

Window Gallery:

Plastic City

MADELEINE GREENWAY

January 29 – March 12, 2022

Main Gallery:

nimama is a tough cookie

MICHELLE SOUND

Looking Beyond Ourselves

PHYLLIS POITRAS

Window Gallery:

Apparatus SuperCenter

JEAN BORBIDGE

March 22 – April 2, 2022

Performance:

Spray

NIC WILSON

Artist & Community Feedback:

I would definitely exhibit my future work with Neutral Ground. Overall, I was very happy with the dedication of the organizers, program director, curator, and all who helped to make the exhibition...a success.

-Exhibiting Artist

NG was fantastic and the staff embodied the "rolling up our sleeves and getting it done" approach to culture-making that exemplifies the best aspects of Artist-Run Centres. The NG staff were also ready to adapt when it came to the (significant) shift in format necessitated by Covid, and were helpful and enthusiastic.

-Exhibiting Artist

[Neutral Ground] has improved vastly in the last three or four years, with regard to openness, exhibits, publicity, visibility in the community, etc.

-Neutral Ground Member

I enjoy seeing great local and regional artists featured at the heart of Regina's walking street.

-Neutral Ground Member

It's hard to be working in culture during COVID. I appreciate everything NG staff has done to accommodate its audience at this time!

-Neutral Ground Member

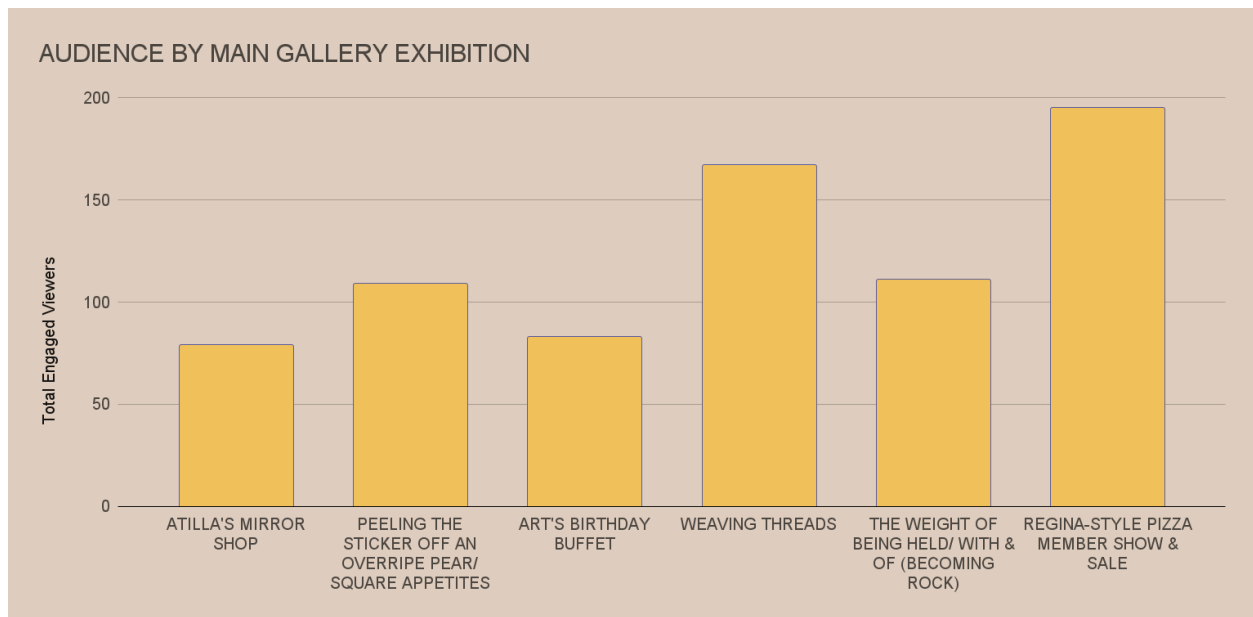
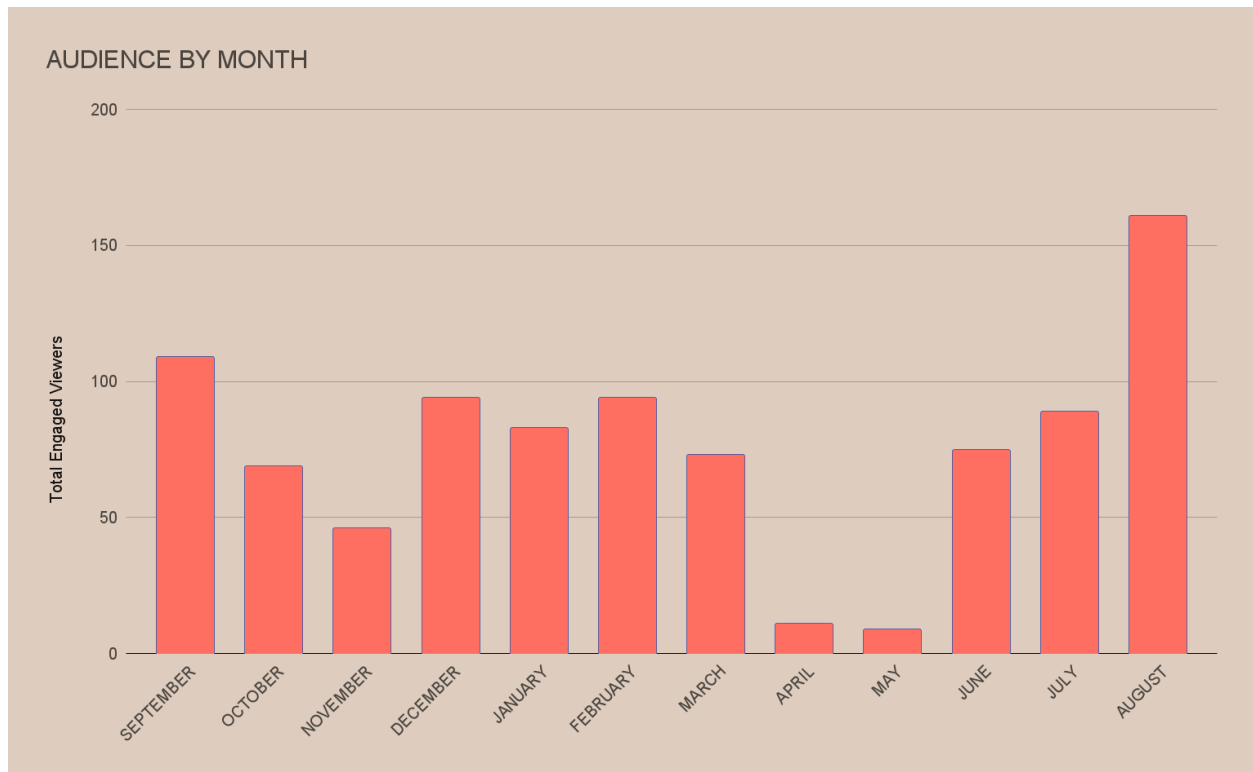
Thank you so much for yesterday's workshop with Hannah. It really was an invaluable session, along with a meaningful piece of community building. I appreciate all the good work you and your colleagues are doing at NG, particularly in these challenging times.

-Workshop Attendee



Peter Morin singing Lou Reed's "Perfect Day," at Art's Birthday Buffet: Cover Songs & Karaoke, January 16, 2021.

Gallery Attendance:



Staffing and Compensation

During the 2020-21 year, Amber Phelps Bondaroff continued employment with Neutral Ground as Programming Director (since November 10, 2017) and Allison Luff continued employment as Administrative Director (since November 3, 2020). In 2020, Neutral Ground was pleased to employ Cyril Chen as our Summer Student.

Fundraising Events:

My Crummy Valentine

Fundraiser

February 3 – 14, 2021

Custom Valentine's self-care packages were made available for order and delivery.

Regina Style Pizza

Members' Exhibition and Fundraiser

July 17 – August 14, 2021

Participating Artists: Ryan Arnott, Carole Bondaroff, Rita Camacho Lomeli, Ian Campbell, Cyril Chen, Hilarey Cowan, Gabriela Garcia-Luna, Belinda Harrow, Nida Home Doherty, Risa Horowitz, Ernie Klinger, Zachari Logan, Frans Lotz, Jeff Meldrum, Caitlin Mullan, Stan Phelps, Phomohobes, Jess Richter, Alyssa Scott, Amanda Stecyk & Anne Wells, David Thauberger, Larissa Tiggelers, Jon Vaughn, Brenda Watt, and Nic Wilson.

Memberships, Donations, and Support:

Membership

Special thanks to **61** individuals and organizations that supported Neutral Ground through Membership in the 2020/2021 Fiscal Year.

Alyssa Scott
Amanda Stecyk
Amber Christensen
Amy Snider
Ashley Johnson
Barbara Meneley
Benjamin Davis
Brenda Watt
Brian Gladwell
Caitlin Mullan
Carla Harris
Carole Bondaroff
Cat Bluemke
Curtain Razors
Dana Mortenstein
Donald Jedlic
Eric Hill
Ernie Klinger
Esperanza Sanchez
Frans Lotz
Gabriela Garcia Luna
Garry Wasyliw

Gerald Saul
Gerry Ruecker
Heart Studio
Hilarey Cowan
Holly Aubichon
Ian Campbell
Jaime Williams
Jeff Meldrum
Jera MacPherson
Jess Richter
Jesse Goddard
Johanna Bundon
John Hampton
Jon Vaughn
Jonathan Carroll
Karla McManus
Larissa Tiggelers
Lillian O'Brien Davis
Linda Duvall
Lorne Kequahtoway
Madeleine Greenway
Mai Ly

Maria Niegas
Marie Lannoo
Nathan White
Neil Adams
Nic Wilson
Nida Home Doherty
Rachel Knowles
Raegan Moyes
Risa Horowitz
Rita Camacho Lomeli
Robyn Barclay
Ryan Arnott
Sandra Staples Jetko
Shamim Aghaaminiha
Sheldon Brown
Shima Aghaaminiha
Tomas Jones

Membership & Community Consultation

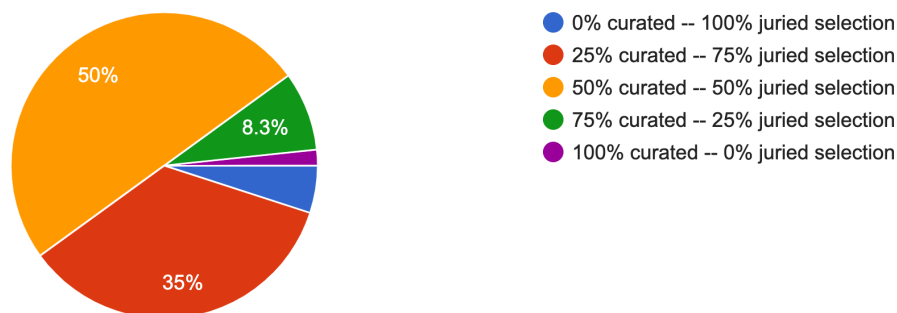
As a strategy for Neutral Ground's community to supply feedback, a comprehensive survey was circulated in March of 2020 to current members, lapsed members, and Neutral Ground supporters alike.

In the end, 33.3% of survey response data came from current members at the time.

Consistently people who responded found Neutral Ground's exhibitions to be strong. Interestingly, a high percentage of respondents were interested in seeing an increase in curated programming.

2.4: Currently, exhibition programming is predominantly determined through an open-call and juried selection. Would you like to see more curated exhibitions?

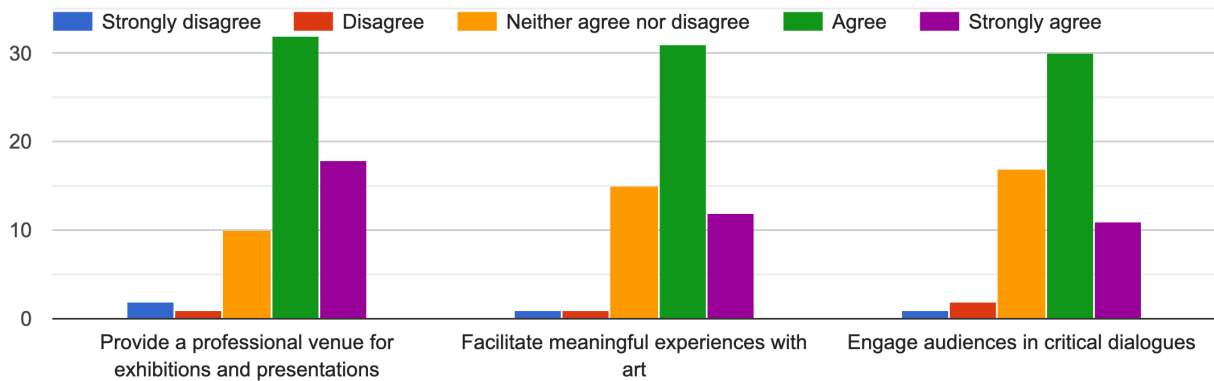
60 responses



71.% of respondents agreed that Neutral Ground supports diverse programming but 63.3% of respondents felt that Neutral Ground supports a diverse community.

When it came to Neutral Ground's accountability to the organization's mission and mandate, the majority of respondents agreed that Neutral Ground was meeting the organization's priorities.

8.1: Do you think Neutral Ground activities within the past two years align with the mission and mandate?



We look forward to continuing to conduct consultations with the Neutral Ground community.

Thank-you to all who volunteered, supported, or donated to Neutral Ground throughout the 2020/2021 year.

Contributions from our membership and community are integral to Neutral Ground's operations. You are the reason that Neutral Ground exists and your participation in all forms—attending exhibitions and events, participating in workshops, supporting fundraising initiatives, sharing perspectives at meetings and volunteering your time and talents—shape Neutral Ground as a meeting place for creativity.

If you would like to share your enthusiasm and diverse skill set by assisting with Neutral Ground events, fundraising, programming juries, or getting involved in other ways, our staff would love to hear from you:

AMBER PHELPS BONDAROFF Programming Director: program@neutralground.sk.ca

JERA MACPHERSON Interim Administrative Director: admin@neutralground.sk.ca

Financial Overview:

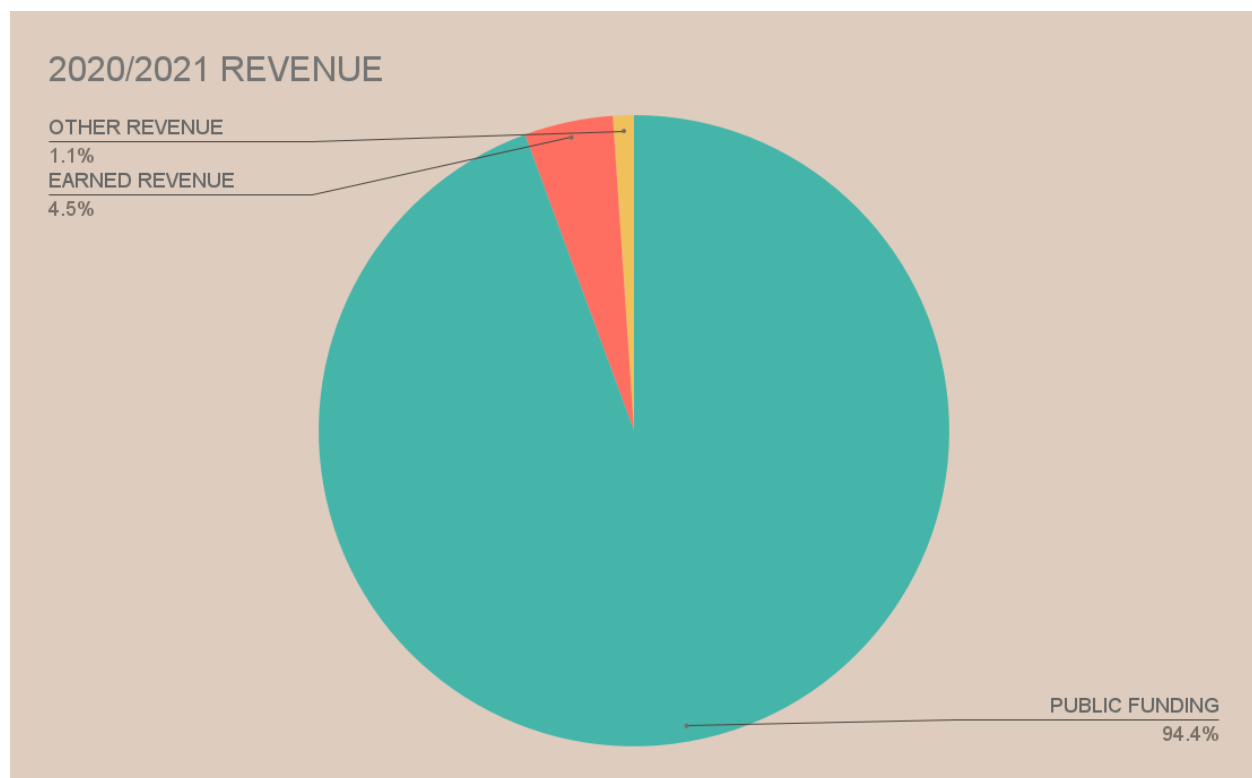
This section presents a summary of Neutral Ground's finances in 2020/2021. A detailed presentation by a CPA of Grant Thornton LLP of Neutral Ground's 2019/2020 Review Engagement will conclude the presentation of this Annual Report, followed by a motion for its approval.

Neutral Ground is set to report a modest surplus in 2020–2021 resulting from additional fundraising efforts and reduced expenses.

Increased Revenue: Neutral Ground membership increased by 18% in the 2020/21 Fiscal Year. Neutral Ground organized a fundraising event called Regina-Style Pizza: A Members Show & Sale that ran from July 17 - August 14, 2021. This event generated corporate sponsorship, raffle income, bar revenue, and the sale of artwork (with 50% of proceeds from each artwork sale going to the artist).

Reduced Expenses: Provincially mandated safety measures relating to the COVID-19 pandemic resulted in cost-savings in the areas of artist travel, hospitality, and accommodation.

Increased Expenses: Neutral Ground saw an increase in expenses relating to shipping of artwork, website redesign, and Canada Summer Jobs employee expenses. As artists were unable to travel to Regina for exhibition installations, Neutral Ground initiated paying two-way shipping of artwork. Neutral Ground launched a new website in Winter 2021, generating a one-time cost associated with hiring a web-designer. Neutral Ground was also pleased to be able to extend employment of our Canada Summer Job student until November 2020 to assist with our website overhaul and staffing the gallery.



Revenue Snapshot

Lack of in-person concession and events sales continued to limit opportunities for earned revenue in the 2020/21 fiscal year as the COVID-19 pandemic meant that the majority of events were adapted to virtual platforms. However, alternative fundraising modes were able to successfully occur thanks to the participation of our community.

Major Funders/Grant Income

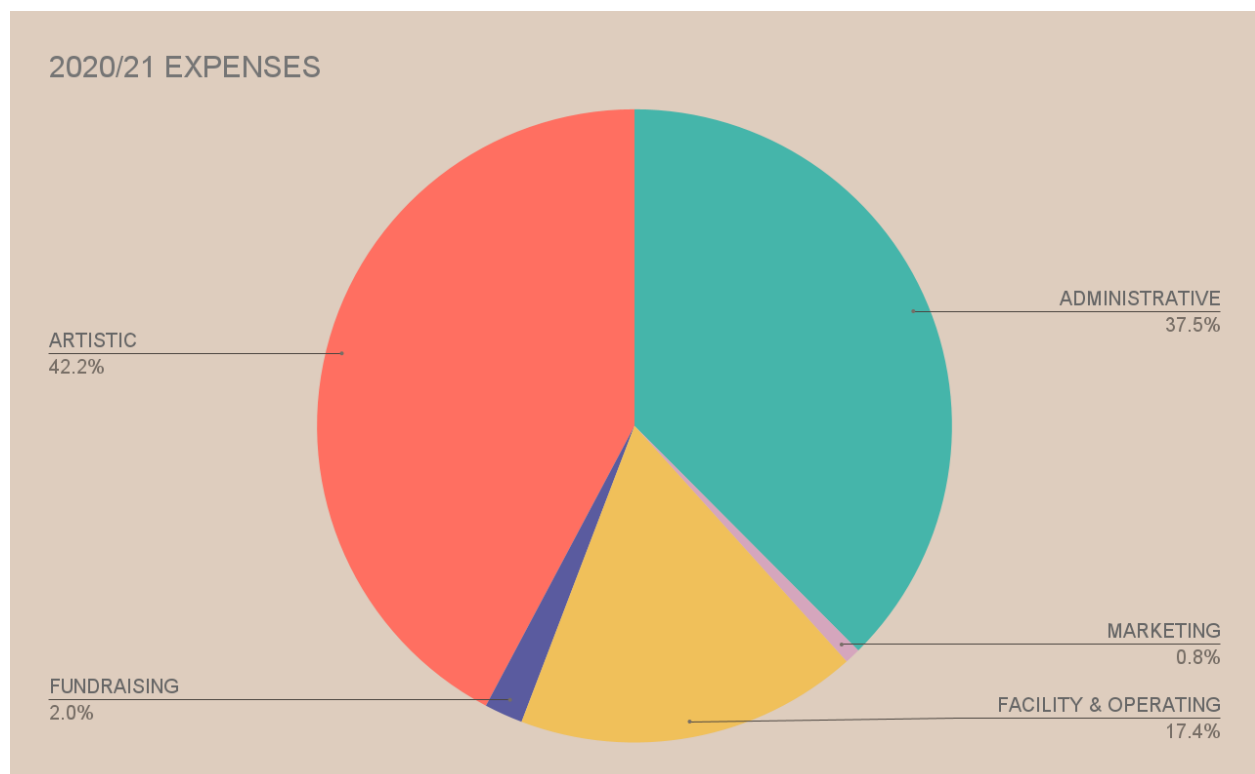
Neutral Ground continues to rely on granting agencies—Federal, Provincial and Municipal—for the bulk of its operating budget, as is standard practice for an artist-run centre.

In 2020/2021 Neutral Ground received the following:

- \$67,500 from the **Canada Council for the Arts**
- \$95,000 from the **Saskatchewan Arts Board**
- \$15,000 from the **City of Regina**
- \$10,862 from **Sask Lotteries**
 - Project funding for Swamp Fest collaboration
- \$5,000 from **Saskatchewan Arts Board**
 - towards anti-racist training for staff and board with Future Ancestors Inc.

Expenses Snapshot

Administrative expenses increased from \$63,821.42 in 2019/2020 to \$76,627.72 in 2020/21 due to valuable initiatives embarked on in the year such as the design of a new website, the employment of a Summer Student, and anti-racism training conducted with Future Ancestors Inc.



Programming Expenses

Neutral Ground continues to dedicate a substantial portion of the operating budget to programming expenses with 21.5% of programming expenses going directly towards paying artists. Neutral Ground increased the programming budget again this year from \$85,680.82 in 2019/2020 to \$93,539.93 in 2020/2021.

Looking Forward:



Jonathan Carroll at the opening of *Regina Style Pizza*, July 17, 2021.

Neutral Ground finished the 2020/21 fiscal year in healthy financial standing, carrying a modest surplus into the 2021-22 fiscal year due to inescapable circumstances associated with the COVID-19 pandemic. These included: interruption of artist travel, inability to host public gatherings, and the necessity to briefly suspend programming during lockdown.

Neutral Ground looks forward to safely increasing our activities, and acting as a gathering space for creativity. We were grateful for the feedback provided by our community via the Members & Community Survey and will continue to encourage a climate of open dialogue and collaboration.

The opportunity to gather together in August 2021 for *Regina Style Pizza: Member Show & Sale*—the first members show and fundraiser of its kind in Neutral Ground’s recent history—was a joyful opportunity for the artistic talents of our community to be showcased.

Adaptability has also been of great organizational importance in the current era. We look forward to continuing to adapt programming efforts as pandemic circumstances unfold and as our community evolves.

Board Nominations:

The Neutral Ground board works on a governance model, advising on matters of policy and

overseeing the financial health and relevance of the organization to the community and in serving its mandate. Neutral Ground Directors serve without remuneration for their services and must act honestly and in good faith in the best interests of the organization.

75% of the Directors are required to be self-declared, practicing visual or media artists or arts professionals. All directors must have a commitment to the Corporation's Mission and Vision.

Nominations to the Board of Directors will be accepted in advance and may also be moved from the floor. Each nominee to the Board must receive a majority of votes cast by Members at a duly constituted Annual General Meeting. Elections of Directors shall always take place by ballot.

The Neutral Ground Board of Directors consists of a minimum of six (6) and a maximum of twelve (12) Directors. Directors serve a two-year term.

The following Directors will continue for the 2020/2021 fiscal year:

- Alex King
- Brian Gladwell, **Treasurer**
- Karla McManus
- Larissa Tiggelers
- Robyn Barclay, **Vice-Chair**
- Tomas Jonsson

Retiring Board Members, December 2, 2021:

- Amber Christensen
- Cat Bluemke
- Hilarey Cowan, **Secretary**
- Jonathan Carroll
- Lillian O'Brien Davis, **Chair**
- Lorne Kequahtoway

There are currently a maximum of six (6) positions on the Board available to be filled. The following individuals are standing for election to the Board:

- Anastasia Ferguson
- Frank Hanta
- Mackenzie Hamon

Please note that no Director of the organization may serve for no more than three (3) consecutive terms. Nominations from the floor will be accepted. Scrutineers will be selected from the floor by all present at the AGM to collect and count ballots.

Biographies:

ANASTASIA FERGUSON is a Treaty 4/Regina based mixed media artist and Curatorial Assistant at the MacKenzie Art Gallery. She's originally from Treaty 6/Saskatoon but spent the last twelve years in Tiohti:áke/Montreal where she received a BFA in Film Production from the Mel Hoppenheim School of Cinema and an MFA in Studio Arts, specializing in Intermedia, from Concordia U. Her research and practice involve video installation, the history of magic and projections, as well as a newly found interest in eco and hand processing super 8 and 16 mm film.

FRANK R. HANTA is the Faculty Administrator in the Faculty of Media, Art, and Performance at the University of Regina. He has extensive experience in the fields of human resources, management, financial operations, project management and administration. Frank has previously held the roles of: Director of Budgets at the Management Board Secretariat, Government of Yukon; Manager, Finance and Administration at MacEwan International, MacEwan University; Senior Consultant, Medical Leadership at Alberta Health Services; Assistant Dean (Administration), Pharmacy and Pharmaceutical Sciences at the University of Alberta. Frank has been involved in various capacities with not-for-profit organizations, including board and committee positions, and assistance with organizational structures as well as limited work with fund development organizations. Frank and his family have been very interested in the fine arts and being new to Regina, is hoping to give back to his new community in this capacity.

MACKENZIE HAMON is a marketing and communications professional working and living in Regina, SK, Treaty 4 territory. She obtained her BA (Hons) in English at the University of Regina and her Master's of Publishing from Simon Fraser University. Currently, she is the Market Research Analyst with the City of Regina; prior to that she was the Communications Coordinator at the MacKenzie Art Gallery and the Marketing Manager at Coteau Books. Her previous board experience includes SaskBooks, where she held multiple positions during her tenure, first as Treasurer and later as President. Her writing has appeared in the Saskatchewan Arts Alliance Op-Eds, *Freelance*, the magazine of the Saskatchewan Writers' Guild, as well as The Hamilton Review of Books. She is a lover of food, books, and family (not necessarily in that order).

Financial Statements:

Grant Thornton LLP (formerly Cogent Chartered General Accountants) will present Neutral Ground's financial statements for the 2020/2021 fiscal year.



Financial Statements

Neutral Ground Inc.

August 31, 2021

Contents

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Statement of Changes in Net Assets	6
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Independent Practitioner's Review Engagement Report

Grant Thornton LLP

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533 Victoria Avenue
Regina, SK
S4N 0P8

T +1 306 352 1397
www.GrantThornton.ca

To the Directors of
Neutral Ground Inc.

We have reviewed the accompanying financial statements of Neutral Ground Inc. that comprise the statement of financial position as at August 31, 2021, and the statements of operations, changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

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

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

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Neutral Ground Inc. as at August 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Regina, Canada
December 2, 2021



Chartered Professional Accountants

Neutral Ground Inc.
Statement of Financial Position

August 31

2021

2020

Assets

Current

Cash	\$ 85,594	\$ 117,241
Accounts receivable	1,432	1,800
Prepaid expenses	5,397	1,535
Goods and Service tax receivable	2,767	1,293
	<u>95,190</u>	<u>121,869</u>

Long-term

Investments (Note 3)	2,734	2,660
Tangible capital assets (Note 4)	8,020	11,909
	<u>10,754</u>	<u>14,569</u>

Funds held in trust

	<u>9,336</u>	<u>9,336</u>
	<u>\$ 115,280</u>	<u>\$ 145,774</u>

Liabilities

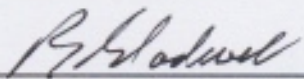
Current

Accounts payable and accrued liabilities	\$ 7,847	\$ 12,841
Vacation payable	3,859	2,833
Unearned revenue (Note 5)	66,500	99,178
Bank loan	2,795	1,532
	<u>81,001</u>	<u>116,384</u>

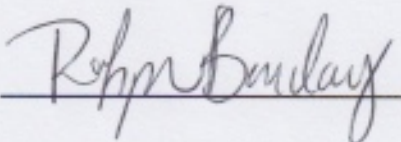
Surplus

	<u>34,279</u>	<u>29,390</u>
	<u>\$ 115,280</u>	<u>\$ 145,774</u>

On behalf of the board


 Treasurer

Director


 Director

Director

Neutral Ground Inc. Statement of Operations

Year ended August 31	2021 Budget	2021 Actual	2020 Actual
Revenues			
Grant	\$ 195,820	\$ 197,464	\$ 198,333
Fundraising	2,500	7,292	-
Memberships	1,500	1,925	1,241
Parca regional development funding revenue	1,500	1,827	1,500
Other Income	-	197	148
Workshops/classes	200	150	10
Interest income	200	124	259
Rental	100	109	45
Investment Income	-	74	49
Donations	250	25	150
Merchandise	100	20	20
Concession sales	2,500	-	1,577
Ticket Sales	500	-	448
	<u>205,170</u>	<u>209,207</u>	<u>203,780</u>

Neutral Ground Inc.

Statement of Operations (continued)

Year ended August 31	2021 Budget	2021 Actual	2020 Actual
Expenditures			
Administration Expenses			
Salaries and benefits	41,274	44,496	37,684
Professional fees	9,700	10,831	10,704
Amortization	-	4,415	4,700
Professional development - travel	2,800	6,445	10
Web Hosting	3,500	2,577	6,821
Office	2,375	2,779	3,102
Telephone and utilities	2,000	2,220	1,711
GST expense	-	1,463	1,295
Memberships	500	864	566
Interest and bank charges	600	769	995
Postage	2,200	632	914
Board Meetings	400	-	288
WCB Expense	200	212	183
Miscellaneous	-	20	-
	<u>65,549</u>	<u>77,723</u>	<u>68,973</u>
Marketing & Communications Expenses			
Advertising	600	867	358
Printing	200	776	77
	<u>800</u>	<u>1,643</u>	<u>435</u>
Facility & Operating Expenses			
Rent	24,797	23,616	23,616
Operational costs	8,000	7,380	7,380
Insurance	2,300	2,472	2,358
Utilities	2,500	1,874	1,755
Repairs and maintenance	500	238	367
	<u>38,097</u>	<u>35,580</u>	<u>35,476</u>
Fundraising Expenses			
Fundraising events	250	4,007	-

Neutral Ground Inc.

Statement of Operations (continued)

Year ended August 31	2021 Budget	2021 Actual	2020 Actual
Artistic Expenses			
Exhibition/Program - Wages	40,912	47,748	40,690
Artist Fees	16,992	18,555	17,148
Artist Lecture or Workshop Fees	4,170	5,158	3,443
Installation Materials	2,600	3,646	5,576
Shipping - Art	3,300	2,410	2,535
Exhibition/Program fees - contract	2,400	2,400	1,350
Travel	9,800	1,660	7,189
Equipment rental - exhibition	-	1,354	-
Exhibition promotion	1,350	1,015	1,564
Events and reception	2,000	486	2,078
Photo/Documentation Contract	-	355	500
Creative staff travel	1,800	308	12
Artist hospitality	300	270	497
	<u>85,624</u>	<u>85,365</u>	<u>82,582</u>
	<u>190,320</u>	<u>204,318</u>	<u>187,466</u>
Excess of revenues over expenditures	<u>\$ 14,850</u>	<u>\$ 4,889</u>	<u>\$ 16,314</u>

Neutral Ground Inc.
Statement of Changes in Net Assets

Year ended August 31

	Unrestricted Fund	Invested in Capital asset Fund	Total 2021	Total 2020
Balance, beginning of year	\$ 17,480	\$ 11,910	\$ 29,390	\$ 13,076
Excess (deficiency) of revenues over expenditures	<u>8,779</u>	<u>(3,890)</u>	<u>4,889</u>	<u>16,314</u>
Balance, end of year	<u>\$ 26,259</u>	<u>\$ 8,020</u>	<u>\$ 34,279</u>	<u>\$ 29,390</u>

Neutral Ground Inc.

Statement of Cash Flows

Year ended August 31

2021

2020

Increase (decrease) in cash

Operating

Excess of revenues over expenditures	\$ 4,889	\$ 16,314
Item not affecting cash		
Amortization	<u>4,415</u>	<u>4,700</u>
	9,304	21,014
Change in non-cash working capital items		
Accounts receivable	368	(1,785)
Prepaid expenses	(3,862)	8,429
Harmonized sales tax	(1,474)	(478)
Accounts payable and accrued liabilities	(4,995)	(11,480)
Vacation payable	1,026	2,557
Unearned revenue	<u>(32,678)</u>	<u>36,726</u>
	<u>(32,311)</u>	<u>54,983</u>

Financing

Bank loan	<u>1,263</u>	<u>-</u>
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Investing

Purchase of investments	(74)	(48)
Purchase of tangible capital assets	<u>(525)</u>	<u>-</u>
	<u>(599)</u>	<u>(48)</u>

(Decrease) increase in cash (31,647) 54,935

Cash

Beginning of year	<u>117,241</u>	<u>62,306</u>
End of year	<u>\$ 85,594</u>	<u>\$ 117,241</u>

Neutral Ground Inc.

Notes to the Financial Statements

August 31, 2021

1. Nature of operations

Neutral Ground Inc. is an artist-run centre that presents contemporary visual and media art. Located in Treaty 4 Territory/Regina, it connects audiences to the work of emerging and mid-career artists, primarily from Saskatchewan and Canada.

Neutral Ground selects programs 1-2 years in advance. Public calls for proposals by artists working in all media are made and these proposals are considered by a programming committee of members, staff, and board. Neutral Ground is committed to paying CARFAC presentation fees, travel, accommodation, and per diems for visiting artists.

2. Significant accounting policies

The organization applies the Canadian accounting standards for not-for-profit organizations.

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

The amortization rates used for each class of property, plant and equipment are:

Furniture and fixtures	20% Declining balance
Computer equipment	30% Declining balance
Computer software	100% Declining balance

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Amortization of leasehold improvements is recorded over the remaining term of the lease plus the first renewal option.

Revenue recognition

Neutral Ground follows the deferral method of accounting for contributions.

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

Unrestricted investment income is recognized as revenue when earned

All other incidental revenue is recognized as revenue when the revenue is received or when the receipt is reasonably assured.

Government grants are recorded when there is a reasonable assurance that the organization had complied with and will continue to comply with, all the necessary conditions to obtain the grants.

Grant funding received specified to cover future expenses are deferred until there period in which they comply with all necessary conditions.

Financial instruments

Neutral Ground Inc.

Notes to the Financial Statements

August 31, 2021

2. Significant accounting policies (continued)

Financial instruments (continued)

The organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The organization accounts for the following as financial instruments:

- cash and cash equivalents
- trade and other receivables
- trade payable

A financial asset or liability is recognized when the organization becomes party to contractual provisions of the instrument.

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. Investments

	<u>2021</u>	<u>2020</u>
Scotia Bank guaranteed investment certificate	<u>\$ 2,734</u>	<u>\$ 2,660</u>

The guaranteed investment certificate is being used as security against the Scotia Bank VISA the organization was issued and bears interest at 2.2% per annum. The guaranteed investment certificate matures on August 24, 2022.

Neutral Ground Inc.

Notes to the Financial Statements

August 31, 2021

4. Tangible capital assets

			<u>2021</u>	<u>2020</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Furniture and fixtures	\$ 47,543	\$ 45,624	\$ 1,919	\$ 1,873
Leasehold improvements	19,212	13,329	5,883	9,725
Computer equipment	86,080	85,862	218	311
Computer software	7,328	7,328	-	-
	<u>\$ 160,163</u>	<u>\$ 152,143</u>	<u>\$ 8,020</u>	<u>\$ 11,909</u>

5. Unearned revenue

	<u>2021</u>	<u>2020</u>
Saskatchewan Arts Board	\$ 66,500	\$ 66,500
Canada Council of Arts	-	23,700
City of Regina - (Swamp Fest Grant)	-	8,978
	<u>\$ 66,500</u>	<u>\$ 99,178</u>
Balance, beginning of year		<u>Balance, end of year</u>
	<u>\$ 99,178</u>	<u>\$ (32,678)</u>
	<u>\$ 99,178</u>	<u>\$ 66,500</u>
	<u>\$ 99,178</u>	<u>\$ (32,678)</u>
	<u>\$ 99,178</u>	<u>\$ 66,500</u>

6. Financial instruments

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposures and concentrations at August 31, 2021.

Liquidity risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting the obligations associated with its financial liabilities. The organization is exposed to this risk mainly in respect of its receipt of funds from its funders and accounts payable.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

Neutral Ground Inc.

Notes to the Financial Statements

August 31, 2021

7. Economic dependence

The organization relies on funding from all levels of government. The government funding makes up nearly the entire gross revenue of the organization. Should there be a decision by any of these governments to substantially change its dealings with the organization, continued viable operations would be difficult.

During the year the organization had received \$197,127 in government funding, 94% of total revenue. In the 2020 fiscal year \$198,333 was received, 97% of total revenue in the period.

8. Operating lease commitments

The organization has a long term lease with respect to its premises. The lease contains renewal options and requires the payment of operational costs calculated annually. As of the date of the lease signing, it is estimated the operational costs will be approximately \$5.00 per square foot per year. Future minimum lease payments as at August 31, 2021, are as follows::

2022	\$ 23,616
2023	<u>13,776</u>
	<u>\$ 37,392</u>

9. Comparative figures

Comparative figures have been adjusted to conform to changes in the current year presentation.

10. Impacts of COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

The entity has been impacted by: temporary closure to the public, limited capacity in the gallery, reduction in revenues related to in person events such as concession and ticket sales and increase in virtual meetings by directors.
