

Balance Sheets – English Coverage

28 May 2015

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'Balance Sheets. An Exhibition at Edouard Malingue Gallery'

Link: <http://butterboom.com/lifestyle/art/balance-sheets-exhibition-edouard-malingue-gallery/>

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Balance Sheets. An Exhibition at Edouard Malingue Gallery

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By [Butterboom Writers](#) / May 28, 2015

Balance Sheet is a group exhibition curated by **Kit Hammonds**, an independent curator who has also curated the CAFA Museum Biennale and is director-in-Residence at the Taipei Contemporary Art Center in 2014. Balance Sheet brings together works of art on the theme of economics. It is an exhibition that is so very right for the Hong Kong market being the financial centre that it is, we expect a big crowd from the finance industry.

Balance Sheet explores how we measure value, surplus or profit in the works from participating artist from all over the world; Duncan Campbell, Lia Forslund & Franek Wardynski, Ximena Garrido-Lecca, Han Ishu, Toril Johannessen, Gabriel Kuri, Joao Vasco Paiva, Heidi Vot, Hannes Zabedin.

Details

From 3 June- 18 July 2015

6/F, 33 Des Voeux Road, Central, Hong Kong. Tel: 2810 0317

Location : [Butterboom](#) » [Lifestyle](#) » [Art](#) » Balance Sheets, An Exhibition at Edouard Malingue Gallery


02 Jun 2015





Hong Kong Tatler

'Balance Sheet: 15 Minutes with Kit Hammonds' by Christian Barlow

Link: <http://hk.asiatatler.com/culture-lifestyle/arts/balance-sheet-15-minutes-with-kit-hammonds>

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Culture & Lifestyle / Arts

Arts

Balance Sheet: 15 Minutes with Kit Hammonds

We sit down with the curator behind Edouard Malingue's latest exhibit that explores the relationship between art and economics

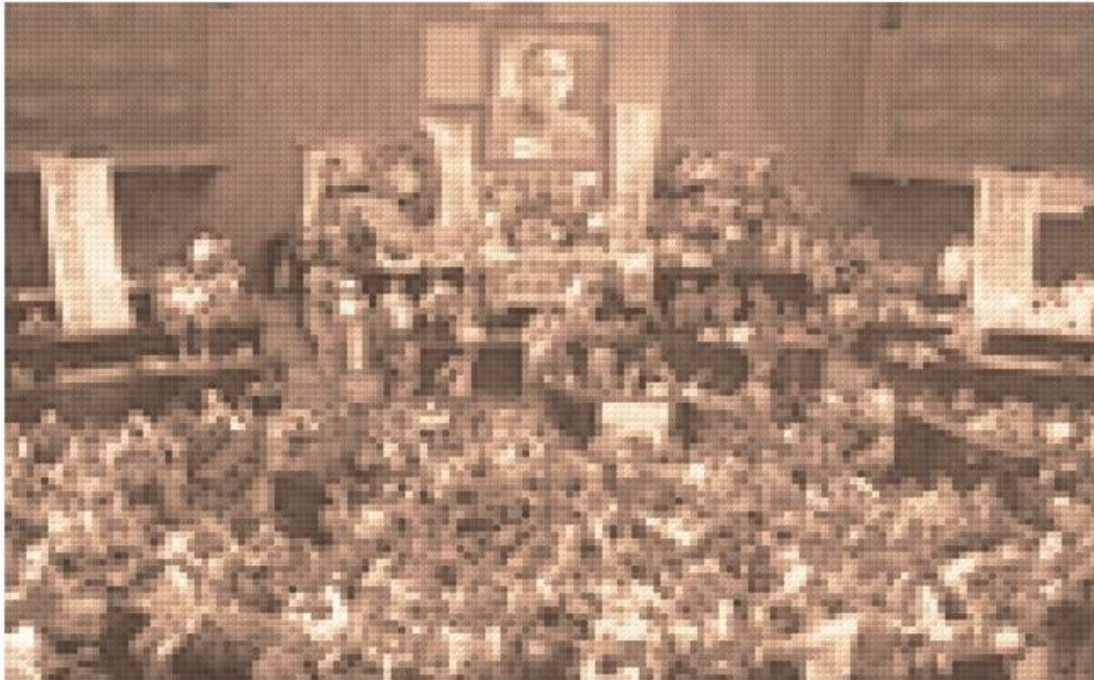
By Christian Barlow

Jun 02, 2015



Balance sheets are often associated with commerce, budgets and number crunching. However, Edouard Malingue Gallery's latest exhibit explores the idea of *Balance Sheets* in a creative context, taking a look at how we measure value between different fields on paper, along with the importance of balance when it comes to artistic composition.

Kit Hammonds is an independent curator who divides his time between London and Taipei. He tells *HongKongTatler.com* about *Balance Sheets* and why the creative and commercial industries have more in common than we originally thought.



Han Ishu, Life scan Taipei, 2014, Inkjet print, 200 x 300 cm

Balance is not about stability, but precariousness. It is just like being on a high wire balance, where someone has to actively maintain something, taking into account both sides at once. Therefore, balance can be seen visually, as is the case of some of the works in the exhibition, but it can also be about how we try to find the best way between different 'worlds' – say finance and art. They may appear to be at opposite ends of the scales, but that also means they are connected.

My own concern, and that of many of the artists in the exhibition, is why the financial side appears to carry more weight. In most cases when decisions on the future are made, financial considerations seem to have priority. Regardless of the ethics, it is particularly strange to me that something 'virtual' such as money has this sense of importance over the 'real' or 'natural' world. The division of work and life could be equally stated as the division between economy and ecology – which both are global issues that affect one another.

I had hoped to touch on a subject that is very much at the heart of the city by choosing this topic. Finance is an everyday activity here in Hong Kong, and so people are able to look at these works with a particular perspective and understanding. I see curating exhibitions as making an incomplete puzzle; the different works in the show suggest different viewpoints and draw connections between them through the content and through the visual nature of art. That's something that art can do differently from say design; it can visualise questions, not just answers.

For the exhibition, I was interested in looking at different ideas of balance. The concept seems to have a lot of meaning for us in all aspects of life. I always find it interesting that ideas are shared between seemingly different areas of culture – it appears to be a human condition: outlook or desire.



Gabriel Kuri, Coin and cigarette butt board HSRP01, 2014, Letterboard, coins and cigarette butts, 61 x 91.4 x 5.1 cm

This is a key issue that this exhibition, and other work I have done as a curator and artist, aims to address: how the language shared in both industries influence one another. There is more of a shared history than one might immediately assume. The languages of 21st century business – creativity, risk, and innovation – were all applied to art in the 20th century.

I've selected works by a range of artists, from different regions and different stages in their careers. I don't feel any one work could be considered a stand out work from the others, but hope that by curating them together in an exhibition, those works will be shown in a new light, and collectively speak about the complexities of the world we have created around ourselves. Finance is one of the languages that most easily translates from one person to another, making it apt that it is at the centre of this exhibition.

With that said, some works have more specific currency than others. Han Ishu's print shows the occupation of the Legislative Yuan in Taiwan from 2014. The student demonstration was against trade agreements opening up Taiwan to foreign (particularly Chinese) investment being passed without due governmental process and consultation. Along with last year's demonstrations in Hong Kong that also linked democracy with economic influence, I feel the work has a particular resonance with the gallery's location in Central.

04 Jun 2015

48 Hours

'Exhibition explores the relationship between art and accounting' by Victor Wang

Link: <http://www.scmp.com/magazines/48-hours/article/1811210/exhibition-explores-relationship-between-art-and-accounting>

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Exhibition explores the relationship between art and accounting

Victor Wang
victor.wang@scmp.com



A Gross of Chullos, 2012-13, a hand-coloured photocopy on accountancy paper by Ximena Garrido- Lecca.

On the face of it, art and accounting would appear to have little in common, apart perhaps from the fact both disciplines place emphasis on the idea of "balance".

But their relationship goes deeper and is explored in Edouard Malingue Gallery's latest group exhibition "Balance Sheets".

The show's independent curator, Kit Hammonds, says while the concept of balance is well known in art and is used extensively by sculptors, it is also relevant in economics. A balance sheet is a physical example of this. "Whether there is a profit or a loss, there must be a balanced composition on a balance sheet," he says. Similarly, the notion of balance is an important element in formal and traditional artistic composition.

Through the works of nine artists from around the globe, Hammonds — who says he has long been intrigued by the balance found in both the art and financial world — wants to raise questions about their increasingly cosy relationship.

Artists feel this balance because their artwork is part of the economy, Hammonds says. As modern businesses, such as online search engine Google, are increasingly using cultural and artistic ideas within their business model and marketing, these two "different worlds" have come together in unique ways, he says.



Life Scan Taipei 2014, an inkjet print by Han Ishu.

To showcase diverse interpretations of this theme, Hammonds has gathered old and new works created by artists from different backgrounds and cultures. For example, Glasgow-based Irish artist Duncan Campbell will present his film that critiques the euro crisis, while Mexican artist Gabriel Kuri, who works in the US, makes a statement on consumerism with his "coin and cigarette butt board" sculpture.

While many of the pieces were created before Hammonds came up with the theme, he commissioned a work by two young, London-based artists — Lia Forslund and Franek Wardynski, both in their twenties. The two have collaborated to create a "critical text machine" that prints on demand a short narrative text on the financial market in the lead-up to the 2007 economic crisis, reflecting the consequences of value collapse.

The exhibition, which is part of the gallery's series of curatorial projects, will also showcase what Hammonds calls a "throwback" to economics before the era of the internet and technology. "Rather than looking at the technology behind businesses, we want to go back and look at the simple representations of economics through art," he says.

Balance Sheets, Edouard Malingue Gallery, 33 Des Voeux Road, Central, June 4-July 18

04 Jun 2015

48 Hours

'Living on the Ledger' by Victor Wang

28

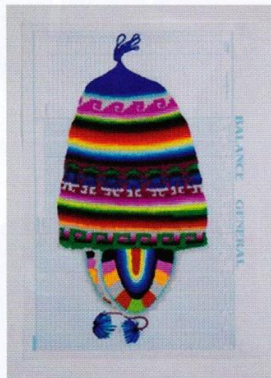
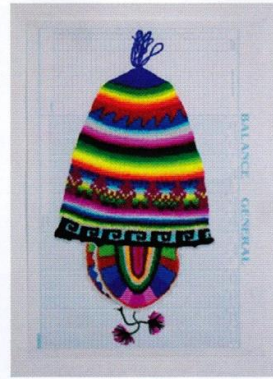
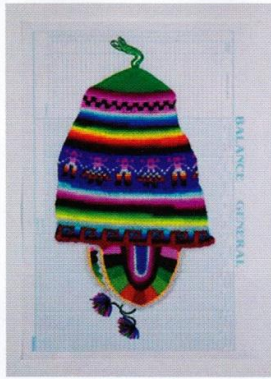
CULTURE & ENTERTAINMENT

arts

EXHIBITION

LIVING ON THE LEDGER

Text: VICTOR WANG



BALANCE SHEETS

Edouard Malingue Gallery

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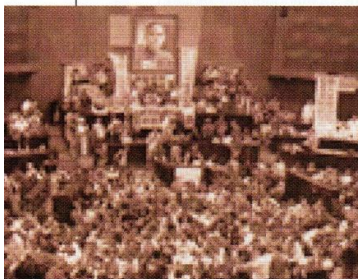
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Edouard Malingue Gallery, 33 Des Voeux Road, Central, June 4-July 18



NO ACCOUNTING FOR TASTE:

A Gross of Chullos, 2012-13 (top), a hand-coloured photocopy on accountancy paper by Ximena Garrido-Lecca; and *Life Scan Taipei* 2014 (above), an inkjet print by Han Ishu.

Jun 2015

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Balance Sheets

Thu 4 Jun 2015 to Sat 18 Jul 2015

Edouard Malingue

Sixth Floor, 33 Des Voeux Road Central

www.edouardmalingue.com

Open: 10am-7pm Mon-Sat

[contact gallery](#)



[more about Edouard Malingue](#)

Balance Sheets at Edouard Malingue Gallery, Hong Kong, from June 4 to July 18, 2015

As part of its curatorial projects, the gallery presents 'Balance Sheets', a group exhibition curated by Kit Hammonds. Bringing together works by Duncan Campbell, Lia Forslund & Franek Wardynski, Ximena Garrido-Lecca, Han Ishu, Toril Johannessen, Gabriel Kuri, João Vasco Paiva, Heidi Voet, Hannes Zebedin, the exhibition explores the relationship between art and economics.









“Balance Sheets is an international group show that draws out relationships between ideas of balance in aesthetics, economics and ecological thinking.

Taking its title from accountancy, Balance Sheets takes looks at how we measure value between different fields ‘on paper’. In finance the balance sheet has a sort of virtual aesthetics, a ‘correct’ and stable form of representation where business income and expenditure of resources are presented as equal – even if this includes a surplus or profit. This notion of balance is equally a vital element in formal and traditional artistic composition. Its value has been displaced from visual perfection of the golden section in painting, or the contra-posto in sculpture, and now resides in a conceptual realm – a move that is traced through modernist abstraction, minimalist and conceptual practices. While this history rejects composition in form, there remains a sense of balance between visuality and artistic process and materials.

The artists proposed move between these areas of material production and intellectual or conceptual work. Their works on paper move between the representational value of the materials – paper money, business reports, or charts – to emphasise these process of exchange of values between language and representation – that is working drawings or sculptural work related to the themes. This further reflects on another notion of balance that is in common currency – that of ‘precarity.’ – Kit Hammonds

Courtesy of the artists and Edouard Malingue Gallery, Hong Kong

Balance Sheets

Edouard Malingue Gallery, Hong Kong 3 June – 23 July

If the objective of *Balance Sheets* is to explore the relationship between art and economics, then the intimacies that it reveals seem to be those of a conspiring or mutually beneficial nature. The works in the exhibition attempt to draw parallels between the forms and aesthetics of economics and art, as if, in this late stage of capitalism, the two weren't already linked by more subtle and intrinsic ties. As critic Isabelle Graw notes, during the latter half of the eighteenth century the turn of art away from purpose and towards a purely aesthetic principle made it ripe for exploitation by capital. In other words, the autonomy of art, while ideal in theory and intention, also renders it the perfect object to which unbridled and unregulated value can be attributed. Yet the very literal treatment of the subject matter in this exhibition ignores their shared tropes and origins, supposing that art, through mimicry, implicitly seeks to transform, magnify or purify capital's exigencies. As such, critical commentary is at a distance.

Art comprises visual systems and codified meanings. Therefore, addressing the opaque processes of the market through the aestheticisation of its tools and functions seems an exercise in further abstracting the abstract. Perhaps pronouncing this attribute was the goal in itself,

though it is hard to distinguish the precise effect. For example, Toril Johannessen's *Expansion in Finance and Physics* series (2010) consists of highly stylised scientific and financial charts rendered large so as to reveal the fine print. Its aim is to show how the same language applied within positivist fields of finance is also frequently found in art-historical discourse, leading to the conclusion that art and science are not so diametrically opposed and may in fact rely on the same value system. Heidi Voet's scintillating constellation of faceless euro coins strewn across the gallery floor further indicates how art objects become innocuous forms in which value may be harboured.

Ximena Garrido-Lecca's traditional Peruvian hats, painstakingly photocopied and hand-coloured on the eponymous 'balance sheets', appear an attempt to rope a more sentient discussion of global capital and its effects on culture into what is a predominantly sanitised take on the world's financial systems. They therefore seem out of place, furthered by their somewhat diminutive placement on a backwards-facing wall. This disjuncture however is not the only one felt; all around the exhibition a vaguely anachronistic flavour is present. Gabriel Kuri's two *Coin and Cigarette Butt Board* (2014) works

are installed in antique-looking wooden cases, while Duncan Campell's 39-minute black-and-white film *Arbeit* (2011) compiles copious imagery of workers in a factory reminiscent of early-twentieth-century Europe set to a dry voiceover detailing the biography of a German technocrat. Both of these works share a constant, referring to an outmoded version of what 'the market' looks like.

Lia Forslund and Franek Wardynski's *R.M.B.S.* (2015), a receipt machine that bears instead a morose tale in which the protagonist details investments made before the financial crisis on printouts that visitors can take away is one of the more convincing transformations whereby a tool of exchange is effectively appropriated towards a means of critique. This stands apart from other works in the show, where economic mediums (coins, charts, accountancy reports) are inconsequentially altered, sometimes even inversely suggesting capital itself as an artform. If taken as such, *Balance Sheets* either misses the plot or successfully presents a very cynical take on the potential that art has to comment on or engender new feelings about our economic environment. If we were to assume this intention, then yes: it would appear that art and capital are indeed two sides of the same coin. *Ming Lin*



Heidi Voet, *Stars and Constellations*, 2013, coins and tokens, dimensions variable.
Courtesy Edouard Malingue Gallery, Hong Kong

Balance Sheets – Chinese Coverage



展览现场图, 马凌画廊 | 图片提供

平衡里的垮塌

财务报表

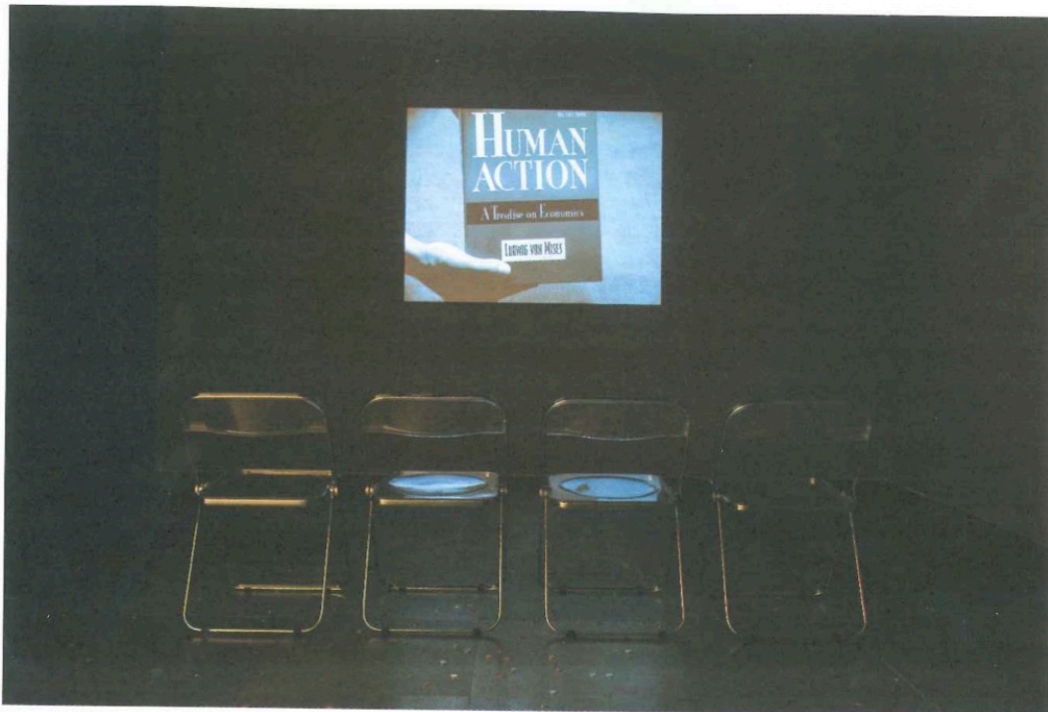
中国香港 | 马凌画廊

2015年3月11日-7月3日

(瞿畅 | 文) 这个夏天, 香港马凌画廊的群展“财务报表”呈现出一个如现实境况般混乱失衡却仍旧维持着克制、冷凝气氛的金融现场。策展人基德·哈蒙兹 (Kit Hammonds) 试图通过展览将财务报表 (亦名资产负债表) 平衡对抵的运算美学与艺术创作中的视觉呈现及经济学关注进行关联。展览中的十余件作品分别以货币、经济报告书、分析图表、打单机这些金融行业里的实用材料为媒介, 具体或抽象地讨论、描述着资本世界的危机、暗面、想象, 以及它极力维持却时刻摇摇欲坠的稳固与平衡。

作为展览的开篇和收尾作品——也是展览中文本性最强的呈现, 艺术家组合莉亚·福斯伦德 (Lia Forslund)、弗兰内克·沃尔丁斯基 (Franek Wardynski) 的《住房抵押贷款》(R.M.B.S., 2015) 与爱尔兰艺术家唐肯·坎普贝尔 (Duncan Campbell) 的散文电影《工作》(Arbeit, 2011) 首尾呼应地分别从当下及历史出发, 尖锐地刺探着现下金融及货币问题的核心。《住房抵押贷款》是一个安装在保险丝盒内的单据打印机, 在观众的操作下, 这个墙面装置会缓慢吐出一段批判性文篇, 描述了投机者如何在次贷市场通过制造混乱而获利, “他们寻找问题最大的抵押贷款并将赌注都压在灾难之上”, 利用诸多术语 (譬如 A.B.S: 资产支持债券、

HELOCs: 房屋净值信用贷款) 混淆视听, 制造“语言之于真理的胜利”, 因为“一切有损于民众的都是有利于投资的”。保险丝盒的脆弱象征, 银行回单与上面揭露性文字的组合不同程度地表达着金融系统的危险性与欺骗性。展厅尾端的放映空间里, 坎普贝尔的《工作》通过一系列老式新闻短片画面、纪实摄影、广告画以及旁白叙述回顾并一定程度上塑造着德国经济学家、国际清算银行董事会副主席汉斯·迪特梅尔 (Hans Tietmeyer) 的人生, 涉及的时间段从二战后德国的复苏到 1999 年欧元区的确立再到当下, 这位曾任德国财政部常务书记、西德中央银行主席的的货币联盟专家曾在 20 世纪 90 年代末期对欧元区货币统一表达了忧虑, 作品因此也触碰着始于 2005 年且目前已扩散至希腊、爱尔兰、葡萄牙甚至意大利的欧元危机。在《论欧洲》(A Grand Illusion: An Essay on Europe) 中, 历史学家托尼·朱特 (Tony Judt) 将结盟下的“欧洲”描述为一个“由形形色色选举考量、经济利益和国家政治文化造就的偶然结果……无论听上去多么有道理或者出于多么美好的愿望, 认为它的模式在未来可以被不断延续下去的想法只是美梦”——《工作》中间或透露出的感伤气息也正与这种观点发生着重合。坎普贝尔 2014 年获得英国特纳奖的影像作品《物为他者》(It for Others) 通过串联物品与历史, 探讨着大面积的商品



展览现场图，马凌画廊 | 图片提供

化与流通化，亦与《工作》有着相似的面向。

延续对货币问题的讨论，比利时艺术家海蒂·芙欧特（Heidi Voet）在展厅地面上铺撒着来自各个经济中心区域的硬币，这件名为《星群》（*Stars and Constellations*, 2013）的作品中混杂着艺术家特制的一批没有面额的欧元硬币，通过将价值符号中的能指删除，作品一方面质疑着浮动货币汇率与价值的切实联系，同时也暗示着货币系统中的暗自关联、作假与政治操作。同样质疑并意味着货币体系之失衡与崩塌的还有奥地利艺术家汉尼斯·扎贝丁（Hannes Zebedin）的《信息入口》（*Access to Information*, 2012），艺术家将国际货币基金组织的大批经济报告在展厅中进行堆叠，直抵天花板，并随其在时间和四周细微运动的作用下自然垮塌，形成一个具有隐喻意义的、功能紊乱的现场。国内艺术家潘奕舟以货币为像素块构成的政治、工业图像也再次勾勒着资本与政治、与生产、与灾难的联系。

展览中的另一部分作品则从金融语言出发，进行了更为发散的联想。譬如挪威艺术家托里尔·约翰纳森（Toril Johannessen）的分析图表探索了“无限”与“膨胀”这两个物理学概念如何与

经济学产生关联（《金融与物理的膨胀》、《金融与物理的抽象》）；墨西哥艺术家卡布里尔·库利（Gabriel Kuri）通过双层烟头与银币的排列呈现了一组关于价值与形态的平衡图像（《硬币与烟头板》）；葡萄牙艺术家周奥·瓦斯科·派瓦（João Vasco Paiva）则利用城市空间中标志性的设施组成一个抽象的平衡雕塑（《跷跷板》）。

经济与资本始终无形地对艺术进行着操控，进而也越来越频繁地成为艺术创作所着眼的对象，两个月前上海 BANK 画廊的展览“资本万岁”便是一次艺术团聚“资本”主题的戏谑狂欢。虽然围绕着相似的主题，“财务报表”则通过对市场现状及档案资料的分析 and 重组呈现出一个在气质上与金融市场不乏相似性的工作现场，并试图在这样一个逼真的现场内部刺探它的症结所在。此时，展览题目中宣示着的“平衡”（“balance”意为“平衡”）似乎是利用通行全球的会计语言及其平衡原则对金融市场故作沉着、镇定的姿态进行着嘲讽。而展览更深一层的讨论仍旧是这个以会计规则为通用语言的全球经济系统以及它失衡的运转，沉思这个资本时代里道德、利益与权力的分配如何能够达到平衡。

2015 年 9 月
Bazaar Art
"Balance or Not"



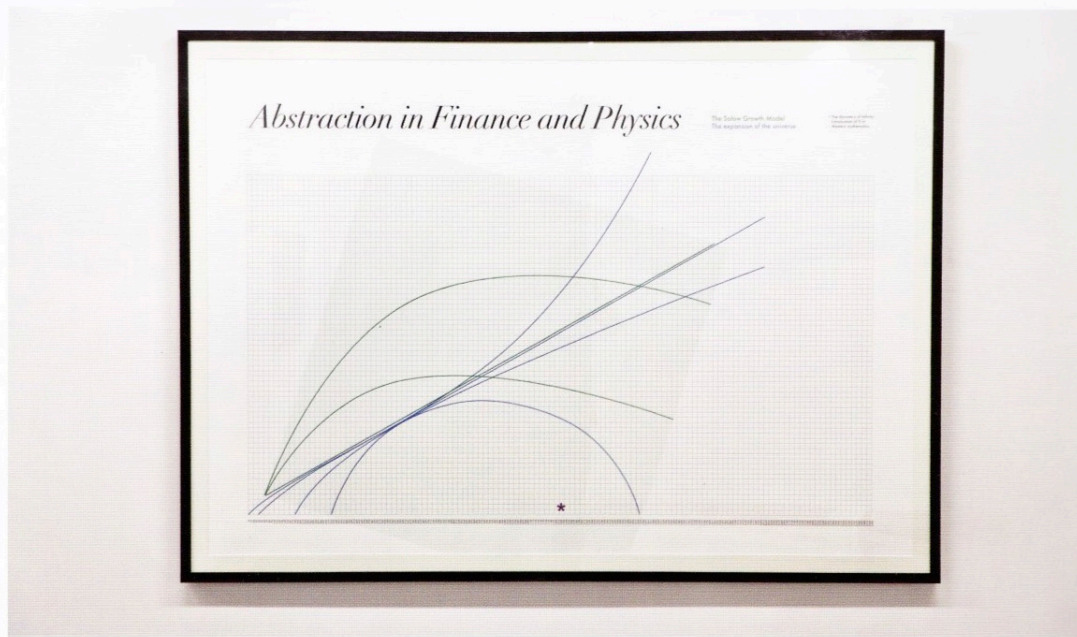
Kit Hammonds 身旁堆疊如山的白紙正諷刺著資訊氾濫。國際貨幣基金會(IMF)的政策讓許多國家依賴美國的經濟體系。在IMF的網站上，每年都會公佈大量相關資料，但這些資料每每都越編越厚，到底海量的資訊還有何意義？Hannes Zebedin將2012年的IMF全球經濟報告列印出來，堆疊高至畫廊天花甚至塌下，比喻世界金融資訊的失衡。

Hannes Zebedin, Access to Information, 2015
Photocopy office papers
Variable dimension
Installation view of
《Balance Sheets》
at Edoard Malingue Gallery

About Kit Hammonds

獨立策展人 Kit Hammonds 曾於 2007 至 2015 年擔任倫敦皇家藝術學院當代藝術策展人。近期策展項目包括北京中央美術學院美術館雙年展、波圖 Serralves 博物館《Blue Lines, Red Threads》等。

Photo by Keith Chan



透過 統計學術刊物《Finance》和《Physics》百多年的內容，Toril Johannessen製作出兩組圖表。一組歸納Finance、Physics、Recession、Expansion等用於每年在刊物中的出現次數。另一張圖表則嘗試道出宇宙擴張和GDP增長的關係。宇宙擴張理論上是無盡的，而GDP增長呢？

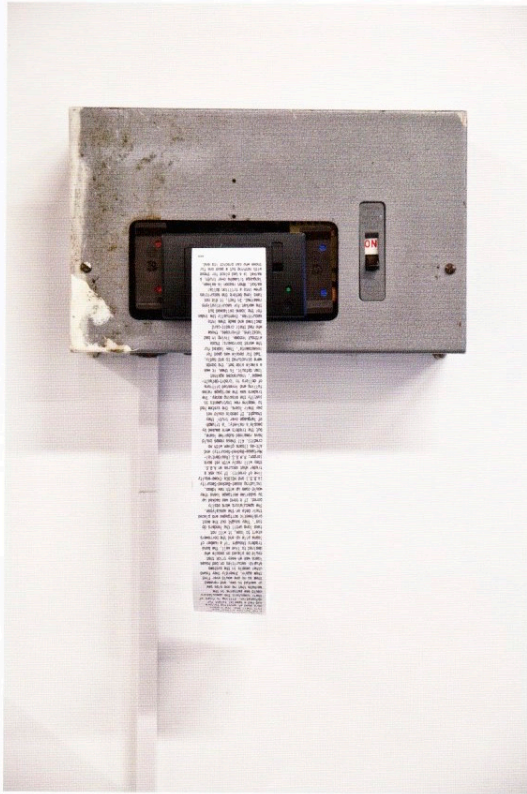
Toril Johannessen, *Expansion in Finance and Physics*, 2010
Digital print, framed
105 X 145 cm
Installation view of 《Balance Sheets》 at Edouard Malingue Gallery

Balance Or Not

數字世界好像只有加和減，有時人們忘記赤條條的「零」亦象徵平衡。怎樣才可以達到不多又不少的狀態？策展人 Kit Hammonds說，棄掉安全網，拒絕不變。「每天變動的不穩定性才是維持平衡的牽引力。」也正因如此，他策展的《Balance Sheets》(財務報表)將儼然冰冷的經濟理論融入藝術，呈現全球化、量產下的世界如何因安穩而失衡。

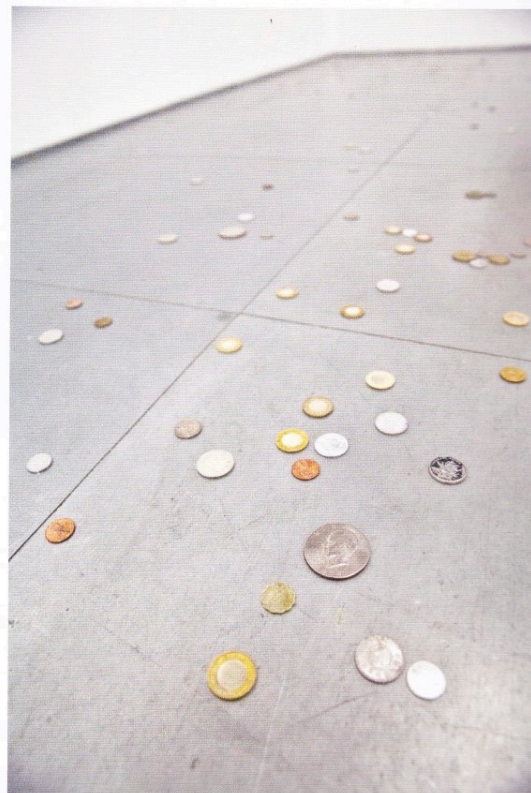
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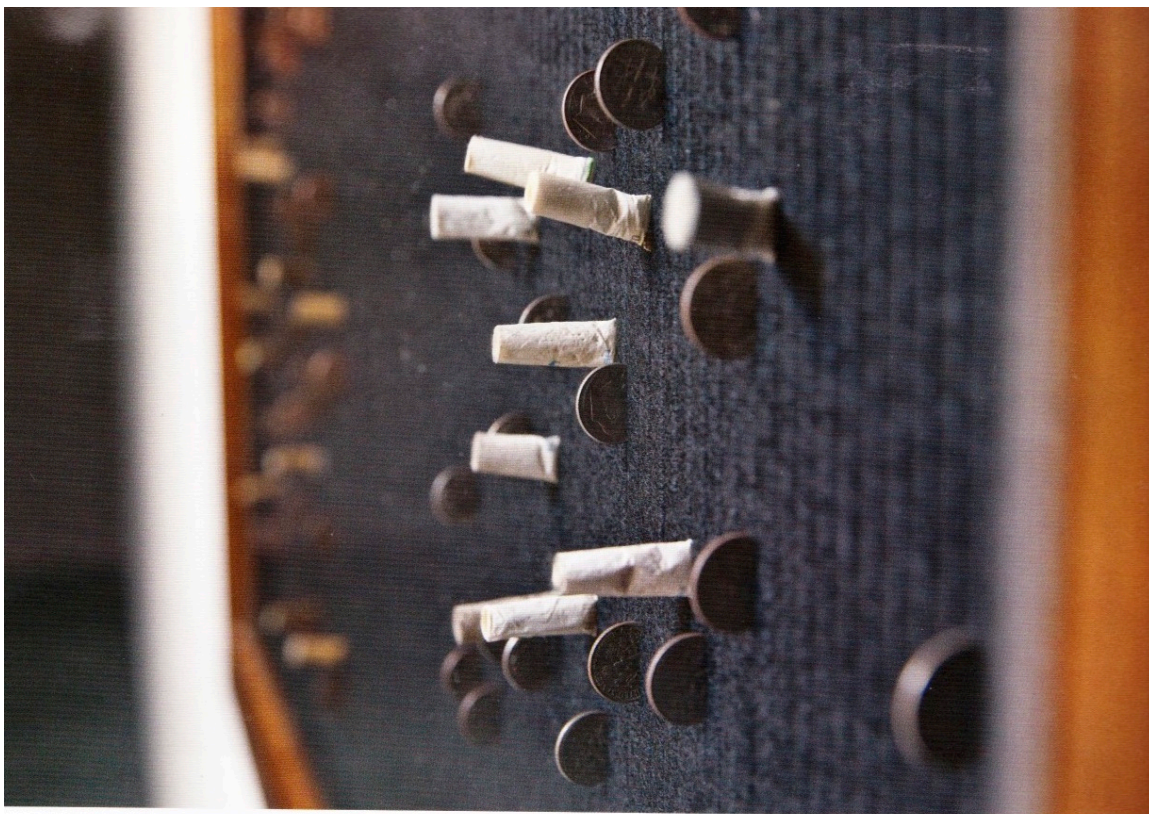
經濟理論文本，對現在的時代有何等的影響力？Lia Forslund和Franek Wardynski以藝術下了這樣的註腳。他們以收據打印機的形式探討現在社會的價值崩壞。輕輕一按開關，就會列印出一段段描繪2007年金融危機的文字。大量生產的困局，有時連理論也逃不掉。

Lia Forslund & Franek Wardynski,
Fuse Box
31 X 19 X 11 cm
Installation view of 《Balance Sheets》
at Edouard Malingue Gallery



許多國家都快變成零現金都市，Heidi Voet卻看出了硬幣的另一層意義與象徵性。她將來自德國、英國、香港等不同世界金融城市的硬幣變成裝置設計，散落在畫廊地面，當中包括由藝術家委託製造的象徵性「歐元」。這些沒有任何設計與圖案的「歐元」代表着地理位置、國籍在全球化經濟中的角色日漸模糊，國與國的邊界與金融防線都一併被資本主義攻下。

Heidi Voet, *Stars and Constellations*, 2013
Variable dimensions,
edition of 2+1 AP
Installation view of
《Balance Sheets》
at Edouard Malingue Gallery



煙頭和硬幣都是不同範疇的大量生產之物，前者是牽引人類心神的消費品，後者是令人將工作變成生活的無盡追求。Gabriel將它們化成燈籠分明的雕塑，硬幣象徵人可用作消費的收入，每一支煙頭相應於人辛苦賺回來的血汗錢遞減，以極簡主義反護工作與物質生活的對立。

Gabriel Kuri, *HLRP02*, 2014
coin and cigarette
butt board
91.4 X 121.9 X 5.1 cm
Installation view of
《Balance Sheets》
at Edouard Malingue Gallery

經濟與藝術看似本質相異，然而在 Kit Hammonds 眼下，這趟藝術經濟寓言的載體是會計使用的財務報表。數字、紙張、超越國度的利益關係，構成藝術的真實世界。

3年前，Kit 開始對不同的商業模式和經濟理論產生興趣，他認為藝術的表達形式和經濟金融的體系是重疊的，兩者都涉及不斷演化的過程。「我和展覽中的藝術家都有同樣的疑問，為何當人做決定時，關於金錢的考慮一定走在前頭？為何我們經常習慣將『世界』分開，工作、生活、經濟、生態，而比較虛無的全錢概念會比真實存在的大自然重要？」對他而言，一切都不存在主觀答案，只在乎藝術的陳述。

印象最深，是 Kit 對 Ximena Garrido-Lecca 作品《A Gross of Chulios》的解述。作品是安第斯土著的帽子，藝術家將一頂頂不同的帽子畫於會計用的紙張上；曾經代表着民族特色的傳統手藝，現在成了中國製造的量產。「這些傳統的手藝，

在全球化下都慢慢消失殆盡，我希望透過策展，讓大家意識到這些議題。人類歷史上，從來都是慾望與發展的交纏，平衡只是我們其中一個追求。」

上述的命題，Kit 認為特別配合香港這個金融城市，而是次展覽或許是拆解謎題的一個方法，又或者只是拋出更多惹人深思的問題。「現在的經濟問題，已不單單是發展國家與發展中國家的角力，更大程度是一個人人都面對的日常問題，牽涉到傳統的價值崩壞。例如對藝術家或創作者來說，我們一不小心就會變成創意勞工。這是個零預算的時代，在倫敦有許多工作一整天，完全跟 work-life balance 沾不上邊的廉價創意勞工，正是經濟上的等級制度令人生活失衡。」

最後問 Kit，策展人的世界又可有平衡？他笑笑，「道理還是一樣的，藝術家表達手法、選材的差異或不平均，就構成一個展覽的平衡。」經濟藝術，與世情同在。 ■