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# Humains sans visage : Des formes et des frontières poreuses

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## POÈTE:

Virginie Francoeur

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## ARTISTE:

Marie-Chloe Duval

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## RÉSUMÉ FRANÇAIS: HUMAINS SANS VISAGE : DES FORMES ET DES FRONTIÈRES POREUSES

La contribution de la professeure et poète Virginie Francoeur et de l'artiste DUVAL est issue d'une collaboration qui met de l'avant la transversalité des connaissances afin de rendre compte des dérives de la crise sanitaire. L'œuvre Humains sans visage est axée sur le dialogue entre langage poétique et langage pictural. Le défi est de taille : s'éloigner des courants traditionnels dans le but d'éveiller les citoyens à la pollinisation croisée des savoirs. Les arts nous permettront-ils d'être plus sensibles aux enjeux sociaux afin de mieux comprendre le vrai visage de la comptabilité durant cette pandémie?

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## ENGLISH ABSTRACT: HUMANS WITHOUT FACES: FORMS AND POROUS BORDERS

The contribution of the poet Virginie Francoeur and the artist DUVAL is the result of a collaboration that puts forward the transversality of knowledge to account for the drifts of the sanitary crisis. The artwork "Humans Without Face" is based on a dialogue between poetic and pictorial language. The challenge is great: to move away from traditional currents to awaken citizens to the cross-pollination of knowledge. Will the arts allow us to be more sensitive to societal, environmental, and economic issues in order to better understand the true face of accounting discipline's during this pandemic?

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## RESUMEN EN ESPAÑOL: HUMANOS SIN ROSTROS: FORMAS Y FRONTERAS POROSAS

La contribución de la poeta Virginie Francoeur y del artista DUVAL es el resultado de una colaboración que propone la transversalidad del conocimiento para dar cuenta de las derivas de la crisis sanitaria. La obra "Humanos sin rostros" se basa en el diálogo entre el lenguaje poético y el pictórico. Un desafío bastante ambicioso: el alejarse de las corrientes tradicionales para despertar la conciencia colectiva de los ciudadanos de una fecundación convergente del conocimiento. ¿ Nos permitirá el arte como puente de emociones e interrogantes ser más sensibles en nuestro pensar sobre los complejos problemas sociales, y económicos, administrativos para comprender mejor el análisis y las conclusiones a tener en cuenta en el ejercicio de la contabilidad durante este fatal periodo de pandemia?



# Humains sans visage : Des formes et des frontières poreuses

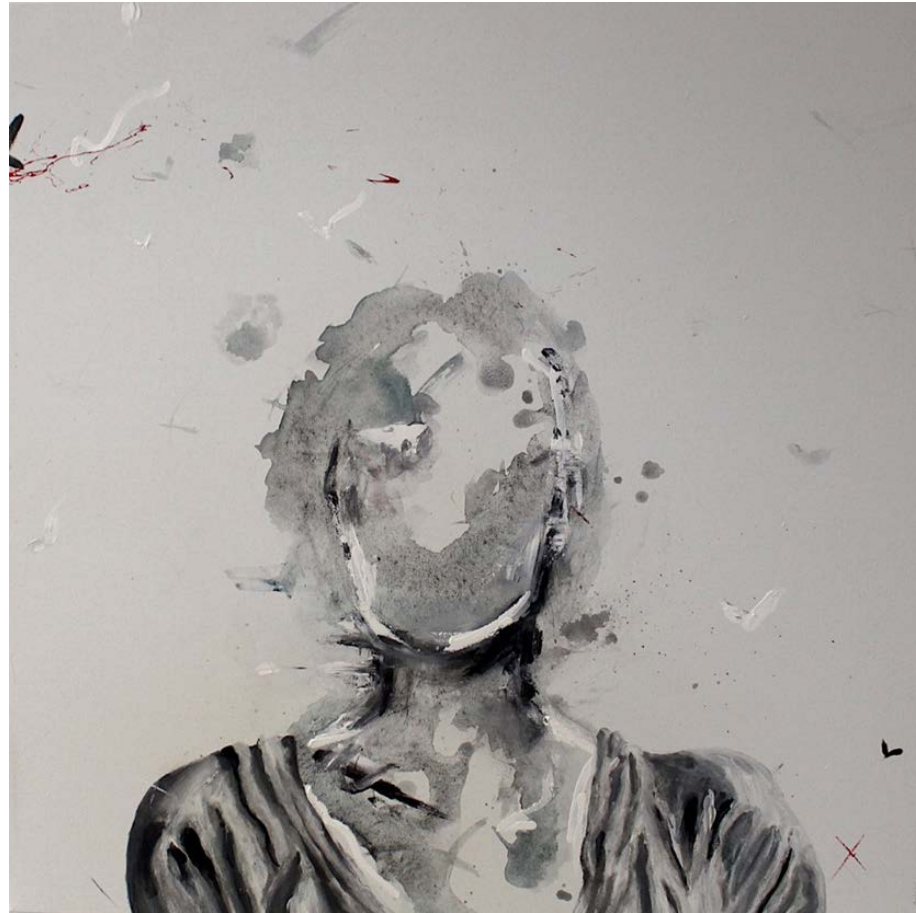


Des bêtes étranges  
Esquisser en catimini  
Souvenir lointain  
S'effacer en douce  
Sous le vent-poussière

Sans jamais se retourner  
Dire adieu aux cadavres  
Enterrer les morts  
De Wuhan à Montréal  
Suivre la parade  
Dans le cercueil des songes

Pourquoi veut-on  
Fonder des colonies  
Sur nos corps comptabilisés  
Qui assistent désarmés  
Aux assauts de Big Pharma

À genoux dire oui à tout ?



Supplier le sommeil  
Pour éviter de s'amenuiser  
Dormir en chien de fusil  
À travers les ciels muets  
Pour invoquer  
Le soleil serre-dents  
Défraîchi par les multinationales  
Violence symbolique  
En vestons-cravates  
L'œil grand ouvert  
Ils veillent au grain \$\$  
Dociles citoyens  
L'air arrache-nombril  
Jungle d'hérésie  
Existences entre parenthèses  
Les rides au cou  
Refuser de se plier  
Aux vanités déchiffrées  
De notre planète polluée

# Once upon a time I was a refugee in lockdown

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**ENGLISH ABSTRACT: ONCE UPON A TIME I WAS A REFUGEE IN LOCKDOWN**

This piece reflects our dismay at the continued de-humanisation of refugees by UK politicians and media, which we believe were accelerated since the pandemic. We aimed to counter these de-humanising narratives by giving a voice to refugees and provide images of their lives during lockdown. We sent a video message in Arabic, explaining our project and asking refugees to contribute by sending us their mobile images of life in lockdown during COVID-19. We received over 60 interesting accounts ranging from documenting the new daily routine, refugee journeys, artworks, doctors on the front lines, passengers in the airports, and visiting friends and families, from which we have selected 9 accounts. We hope that these accounts counter the de-humanising images of refugees dominating our mainstream media here in the UK and globally.



# Once upon a time I was a refugee in lockdown

Dear Future,

2020 was a bad year for Britain. Not only because nearly 45,000 people died of coronavirus (at the time of writing); nor because we witnessed the deepest economic depression in history and a record high unemployment. It was because Britain got invaded. Yes, Britain “lost control” of the English Channel in the summer of 2020, after hundreds of (brown) refugees invaded Britain’s shores in rubber dinghies. It took a certain so-called “man of the people” with a permanent tan, Mr Nigel Farage (who also happened to be a friend of millionaires and the guy that told us we should leave Europe), constantly breaking lockdown rules and visiting the English Channel, pointing at empty seas, and telling us that we have been invaded. In the end, Mr Farage’s pleas resonated with our Government, and our Home Secretary Priti Patel, herself a “proud daughter of immigrants” but “tough on immigration” Minister, declared the invasion “unacceptable”, “unprecedented” and a serious national security threat, demanding that the Royal Navy defended our shores from the invaders. Our independent media followed suite. This was not a time for the media to question the Government nor Mr Farage (or his right-wing followers who demanded to drown the boats and some acted as vigilantes attacking “invaders” as they arrived on UK shores) (Forrest, 2020), nor was it a time for serious analysis of why people become refugees or the historical role of the UK (and its weapons’ sales) in exacerbating refugee crises globally. It was instead a time for national unity that required falling into the Government’s line to “defend our borders”. Distinguished journalists took to the Channel’s waters in their safe boats and pointed at refugees’ (or invaders) dinghies “look, here is another one” they declared. They counted the people in them to us... “1, 2, 3...35 people crammed in one boat heading to Britain”. They shouted at the invaders “where are

you from?” “why come to Britain?” We never got to hear their answers, because it did not matter. It was clear that those brown people wherever they came from or for whatever reason, they posed danger to the UK. The UK was going to be “taken over by foreigners” who will reverse the balance of 82% white population into brown and maybe even Muslim. As these images were repeated on BBC, CNN, Sky and Channel4 news, it became clear that the dehumanisation of refugees was complete in UK politics and media. Apparently, the British public also reached a certain level of “compassion fatigue” and according to a recent poll (August 2020) 49% of them felt no sympathy for the refugees.

Future, to be fair, the dehumanising representations of refugees did not start in 2020 under lockdown nor were they limited to Britain. It has been a long-standing process in “constructing” the “refugee crisis” in the West. A quick search into media studies in our times shows you that the process of dehumanisation was underway as media’s dominant narratives represented the multifaceted ugly side of Western “politics of fear” from the “Other”, with a bit of racism chipped in. According to these studies, even when refugees were represented positively they were “victims”, “exploited”, and “traumatised”. More likely, however, they were “objects of fear” that the West needed protection from as “potential terrorists”, “illegal immigrants”, “scroungers coming to take advantage of our hospitality and benefits” or “suppress salaries by working too hard and taking our jobs” (Chouliaraki & Stolic, 2017; Kaye, 2001; Parker, 2015). Largely absent from these accounts were alternative representations where refugees are human subjects constructing their own narratives and stories.

Future, we do not know what or whether your history textbook will tell you about the “invasion” of Summer

2020. Will the accounts of Mr Farage and his ilk prevail? Or will they end in the dustbin of history where they belonged? Will the history you read ever consider the “counter-accounts” of refugees, their lives, hopes and stories? Will you ever know how those “invaders” spent their lockdown? What different world to the invaded did they inhabit? To make sure you get a glimpse into these “counter-accounts”, we sent a short video message to the Syrian refugees through Dubarah’s Facebook page that has over 700,000 followers.<sup>1</sup> We asked the Syrians who had to leave their homes to share with us their lockdown experiences in their new homes. We asked them to send one photo from their phone that was taken during the lockdown while answering three questions: 1. Describe what is visible in the photo, 2. Describe what was not captured in the photo, and 3. Tell a person from the future (e.g., unborn grandchild) something about yourself and this photo. Over 3,000 people viewed our video message, and we received well over 60 responses. What we received revealed that the “invaders” were indeed humans just like the “invaded”. In the lockdown, they experienced disappointment, frustration, loneliness and nostalgia to loved ones/ places. But they also portrayed love, hope, resilience, humour, friendship, art and... Sushi.

We provide you below some of those accounts of lockdown as captured and told by them directly to you Future (translated to English by us).

Yours Truly,

Muhammad and Rania (also refugees or should we say settled invaders?).

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<sup>1</sup> Dubarah identifies itself as a not for profit organisation, aims to support Syrians worldwide, through practical and creative solutions to make their lives better.

## 1. To be dead, displaced, or locked-down



The producer of this account is the father in the photo. He starts by describing the photo, “this is my little boy Adam and myself in a football field near our new home in Mulhouse, France”. At the time, “it was extremely quiet. The only thing you can hear was the siren sound of ambulances which were transporting COVID-19 patients to the hospital of the city, the epicentre of the outbreak in France”.

What is not casted in this photo are “my wife and twin daughters Reem and Tasneem, who were sitting on the grass, knowing that they are not allowed to go the playground nearby. At the time, people preferred to stay at home, but we decided to go out for some fresh air after two months of isolation in the house”.

What the future needs to know is that “I had arrived in Mulhouse one month before the lockdown. I was hoping to continue learning French in order to start university. However and suddenly, my family and I became confined to the space of the house. This was a very stressful period for us. It was more difficult than the

nine years we spent in Syria under shelling, where the choices were either death or displacement. I hope that future generations will enjoy peace and tranquillity, and not live what we have lived through the past years that have exhausted us to the point of despair”.

## 2. My exhausted son

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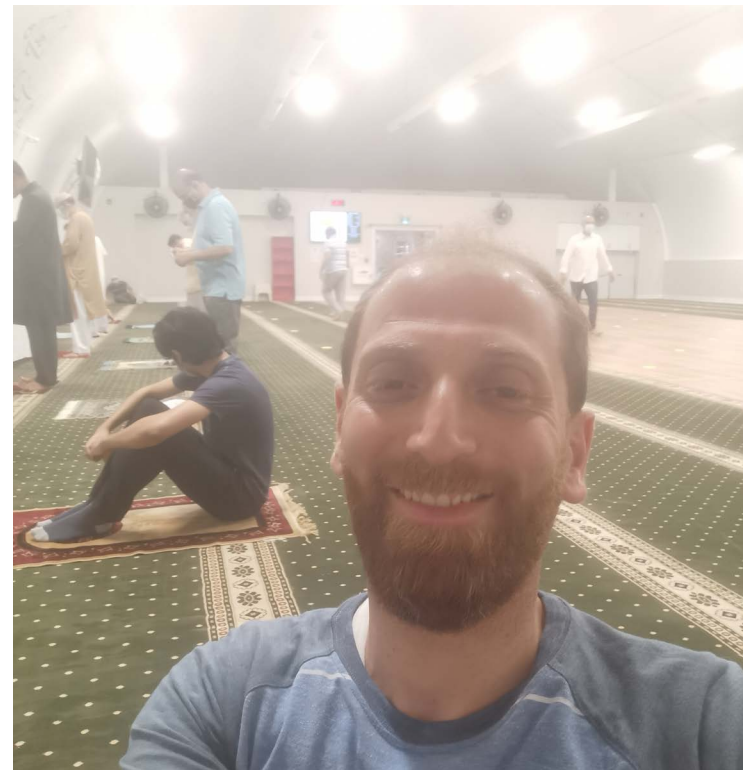
This account was sent by the father of this hospital doctor. It begins by saying that “this is my son, a doctor in a hospital. He has been on duty for the last 14 days in the COVID-19 patient care department. The father continues unfolding what one could see in the photo, “look at him wearing a special facemask over which comes this transparent plastic face shield, big enough to cover his entire face in addition to the protective plastic robe. This is all to protect him and the people around him from the virus”, but the father expresses here his worries saying that “he could not comprehend how his son can breathe through all this protective equipment”. He continues, “I can see clearly my son exhausted and in need of some sleep, I can see that from the dark circles around his eyes ... I know he has not slept for days”.

The father goes to describe what we could not see in this photo: “behind my son there were exhausted medical staff, patients moaning with pain and the noise of the medical equipment everywhere”.

Finally the father sends a message to a future grandchild: “make your father proud of you as I am proud of him today. Make sure that you complete the journey to make the future better and earth a healthier place to live in.”

## 3. Praying in COVID-19

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At first glance, what one can see in the photo is the person who took it in his first Friday prayer after the easing of some lockdown restrictions. Describing his feelings, he expresses “I was at the height of happiness to be back in the mosque, whilst being extremely surprised by the shape and form (social distancing rules) through which the practice returned”.

In describing what one could not see in the photo, he describes the great happiness of the other worshipers around him and the bizarre circus tent arrangement of



the inside of the mosque.

Finally, in a message to the future, he says: “This is how we prayed, apart from each other. I wore my facemask at all times during the prayer, but I took it off just to take this photo”.

#### 4. A COVID-19 painting



A Syrian refugee artist shares with us a photo of his 150x150 cm acrylic-colour painting, which portrays people from different nationalities who dream of being liberated from this dangerous epidemic. One can see these people throwing their facemasks in the same way university graduates throw graduation caps.

This is the last piece in a large collection of artworks on COVID-19 pandemic. The artist says that “he decided to complete this COVID-19 collection with this painting signifying hope and optimism for the future”.

#### 5. Flying with COVID-19



In this photo, the account producer captured a passenger looking at airplanes in Adana Airport, Turkey, whilst he seemed to be impatiently awaiting his flight. The passenger wears a white protective suit and facemask, clearly in fear of being infected with coronavirus.

The contributor explains that what we do not see in the photo is that: “the waiting lounge was full of women, men and children wearing facemasks and rubber gloves. A woman was sterilising her hands with alcohol, the lounge filled with the smell of sterilisers and disinfectants as if we were in a hospital whilst airport security officers took samples from passengers’ hands”.

Sending a message to the future, the contributor says that “I visited my brother for the first time in 9 years. I was travelling while fearing infection with the virus. When I returned home I could not hug my mother in case I was infected”.

The participant continues describing the general environment in this message, saying that “feelings of anxiety and tension were dominant at that moment, it was almost impossible to find somebody smiling even a child. I assume all the smiles and laughs were hidden behind those facemasks”.

## 6. Being alone



This account was submitted in English. In the photo... “You can see a girl who was photographed from behind. She is looking down from a little high place. You can also see the magic of the nature. The color green is dominant in the photo.” What one could not see in the photo is that... “I was alone... no friends were there because it was banned for more than 2 people to be together.”

To the future... “You can alone make happy moments with simple things... during the coronavirus pandemic I have learned to enjoy life without going to cinema or restaurants. Spending the time with the family was not bad. But actually this virus limited us... every generation would live bad moments and will tell the next...”

## 7. Visiting friends with COVID-19



The photo in this account captures a family visiting another one during the lockdown. The producer of this account begins by conforming that “the ways we conducted the visit were shaped by the abnormality of the situation. In spite of traditions, the visitors remained outside the building and visited people kept their door shut, offering the visitors and themselves sterilisers and disinfectants”.

Maybe the symbolic of the traditional visit has changed but its meaning remained. The producer remarking this by mentioning the purpose of this visit, which was to (i) check on this family who had COVID-19, quoting “we checked on them from the window to alleviate their suffering with laughter” ... and (ii) leave some traditional Syrian food (Kebbeh) for them by the door.

To the future, the producer of this account says: “these times were difficult, brought estrangement and depression whilst changed a great deal of human behaviour. Being far away from home and then dying alone was the most frightening thing about the virus... Unusual to me, I started exercising daily to manage my anxiety”.

## 8. Sushi



This account was submitted in English. In the photo the contributor explains: “My sister’s first attempt making sushi at home. With all the ingredients around her.” What one could not see in the photo is that... “We were happy and having that vibe of a family cooking lunch together. First time testing sushi at home and it was way more delicious than the ones at restaurants.”

To the future ... “April 10th 2020. I was bored. Because

of the Corona pandemic. We didn’t have lockdown, but students in high school were having online lessons. Through these 3 weeks of not going to school. TikTok app was part of our time and routine in these days. And all the people on the app were cooking food they couldn’t buy, because of the lockdown. So we were craving some sushi and due to our safety we would rather cook it at home than eat it at restaurants.”

## 9. Time to play



This account goes to show the impact of the lockdown on children. The mother, the account producer, shares a photo of her daughter behind the dish rack. She tells the story of the photo: “my daughter asked me if she could go and play with her friends in our neighbour’s house. Because of lockdown restrictions I refused her request, explaining that the government temporarily locked us down”. Reacting to the explanation, the daughter held

the dish rack [imitating a prison cell] saying “I have not done anything ... I am innocent ... I have not done anything”.

In her message to the future, the mother says: “these were really difficult times, everything came to a halt including hope. Routine became more prominent as we observed how COVID-19 death numbers increased daily; this became a routine similar to observing commodity prices increases”.

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# La délation peut-elle être civique?

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**RÉSUMÉ FRANÇAIS: LA DÉLATION PEUT-ELLE ÊTRE CIVIQUE?**

Un État qui fait appel à sa population pour dénoncer le non-respect de mesures sanitaires est-il encore une démocratie lorsque sa fin justifie les moyens sans discernement?

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**ENGLISH ABSTRACT: CAN DENUNCIATION BE CIVIC?**

Is a state that appeals to its population to denounce non-compliance with health measures still a democracy when its end justifies the means without discernment?

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**RESUMEN EN ESPAÑOL: ¿LA DENUNCIA PUEDE SER CÍVICA?**

¿Un Estado que apela a su población para denunciar el incumplimiento de las medidas sanitarias sigue siendo una democracia cuando su fin justifica los medios sin discernimiento?



# La délation peut-elle être civique?

En ces temps de pandémie, les réseaux sociaux me font revisiter l'Occupation telle que mes grands-parents belges me la contaient. À cette époque, tout le monde se méfiait de tout le monde. Depuis l'imposition du confinement, il ne se passe pas une journée sans que je voie sur les pages de gens très bien des photos commentées de voitures à Bromont, de promeneurs dans des parcs, d'enfants dans des plaines de jeux, de personnes âgées faisant encore leurs courses...

Le mot *delator* est apparu sous l'autocratie impériale créée par Auguste. La délation est très bien rétribuée sous l'Empire romain : le délateur était chargé par l'empereur de lui rapporter les propos des hauts personnages, l'empereur, notons-le déjà, étant susceptible ni d'être toujours juste ni de traiter ses sujets avec un égal respect et une égale sollicitude. De là à dire que la délation était liée à l'unanimité autocratique, il n'y a qu'un pas.

On connaissait déjà la délation comme un mode de gestion utilisé par de nombreux employeurs. Cette gestion sur les ouï-dire donne une image déshumanisée des ressources humaines. La dénonciation entre collègues ne fait que fragiliser l'entreprise dans laquelle les vices de fonctionnement ne peuvent être des on-dit pour être recevables juridiquement. La délation est une machine intolérable, apte à saper la confiance entre les employés et la hiérarchie.

Mais dans un contexte de pandémie, la délation peut-elle être civique?

Du jour au lendemain, nous avons, avec une aisance déconcertante, basculé au nom de la peur de l'infiniment petit dans une rhétorique guerrière et dans un autoritarisme inadmissible en regard de ce qu'est un État de droit. Si leur nécessité a bien été acceptée par de nombreuses personnes, il n'en demeure pas moins

qu'elle a engendré une autre peste encouragée par le gouvernement du Québec (1000 \$ d'amende sur-le-champ pour un rassemblement interdit n.d.) et par le Service de police de la Ville de Montréal (les policiers encouragent la dénonciation des bris de confinement 2020), celle de la dénonciation entre citoyens qui peuvent être des voisins, des promeneurs, des jeunes regroupés dans un parc.

C'est toujours la peur et la morale qui précèdent la brisure du tissu social. Le pouvoir appelle à la collaboration alors qu'il devrait miser sur la coopération citoyenne en éduquant le peuple à coups de carottes. Si en temps de pandémie, l'État se donne le droit de s'immiscer dans nos vies privées, il doit en assurer le contrôle sans recourir aux dénonciations citoyennes. L'ennemi n'est pas humain, mais viral et relève donc du domaine médical. Ce qui différencie la médecine de la guerre, c'est qu'elle compte ses victoires en nombre de vies sauvées.

La directrice régionale de la santé publique de Montréal, Mylène Drouin, a annoncé à la radio (Rattrapage du 1er avril 2020 : Confinement à Toronto et l'exemple allemand n.d.) qu'elle allait envoyer un courriel aux propriétaires des tours à condos afin de les contraindre à faire connaître la présence d'une contamination au sein de leur tour à logements. Retour en 1720 au temps de la Grande Peste de Marseille en un courriel! La recherche d'un coupable à tout prix passerait-elle par la dénonciation du malade, comme si cette dernière devenait morale jusqu'à la recherche de la bonne santé?

Dans le discours pandémique, il y a, d'une part, la promotion du civisme pour compenser l'inflation de la demande sécuritaire et de l'autre, la constitution d'un réseau d'indics bénévoles. Se résigner à ce que la délation participe à la prévention revient à glisser

dangereusement sur un retour de la collaboration au sens de son acception historique et sur des prémices d'autoritarisme après la crise sanitaire et sociale. La délation civique est une « sublime horreur » pour reprendre le célèbre oxymore d'Honoré de Balzac dans *Le colonel Chabert*.

La question n'est pas de savoir si la fin justifie les moyens, mais bien la limite à imposer aux moyens. C'est, selon Me Beauchier, célèbre avocat belge et ancien président de la section francophone de la Ligue des droits de l'homme, le véritable enjeu de la démocratie.

Et si on peut mourir de cécité en collaborant avec le déni, il convient ici de préciser la différence entre la délation et le signalement si chère à Andrée Yanacopoulo, représentante de l'intelligentsia québécoise (Andrée Yanacopoulo n.d.). Signaler la violence conjugale ou la maltraitance d'enfants n'est pas une dénonciation, c'est faire connaître des faits vrais et vérifiables aux autorités judiciaires. Dans nos pays démocratiques, il est a priori considéré que cette autorité est compétente et qu'elle respecte la loi.

Le philosophe belge Pierre Ansay rappelait récemment cette réflexion sur « dire la vérité » en se rapportant à la réponse cinglante de Benjamin Constant au philosophe Emmanuel Kant pour qui dire la vérité en toutes circonstances s'avérait un devoir non négociable, non adaptable aux circonstances. Ainsi, pour Kant, l'hôte hébergeant son ami devait dire la vérité à un assassin frappant à sa porte et désireux d'y trouver sa future victime : pour Constant, « *Dire la vérité est un devoir. Qu'est-ce qu'un devoir? L'idée de devoir est inséparable de celle de droits : un devoir est ce qui, dans un être, correspond aux droits d'un autre. Là où il n'y a pas de droits, il n'y a pas de devoirs. Dire la vérité n'est donc un devoir qu'envers ceux qui ont droit à la vérité. Or nul homme n'a droit à la vérité qui nuit à autrui.* » Un assassin qui désire tuer votre ami dans votre demeure ne mérite que le mensonge, il n'a pas droit à la vérité.

Enfin, une pandémie voit les rapports humains totalement bouleversés : c'est au moment où le besoin

des autres devient impératif que maintenant ils vous abandonnent. Le temps du coronavirus est celui de la solitude forcée des nouveaux prisonniers que nous sommes devenus. Et pourtant, il suffirait de condamner la délation au nom d'un civisme plus que discutable pour que la leçon à retenir de cette période si particulière soit celle du discernement et de l'altérité.

Le mot de la fin reviendra à la démocratie. Elle repose, d'après la philosophe Maryvonne Longeart, sur la critique du pouvoir qui suppose la liberté d'opinion et d'expression. Mais l'opinion publique est manipulable, d'où l'importance de l'éducation populaire pour toute démocratie authentique. Le vote populaire majoritaire n'est un garant de liberté et d'égalité que si ce vote est un vote éclairé.

Cela ne peut se faire que grâce aux enseignants, ces anges déchus...

Anne-Emmanuelle Lejeune, enseignante et féministe

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# Friendship and beyond: Unlocking boundaries for unleashing positivity

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## ENGLISH ABSTRACT: FRIENDSHIP AND BEYOND: UNLOCKING BOUNDARIES FOR UNLEASHING POSITIVITY

The events, the emotions are captured in this journal through a series of letters exchanged between two friends sharing the impact of lockdown on different age groups and on COVID warriors. Stigma, adaptability and bonds of friendship are themes which run across the different stories. Spreading positivity and ray of hope is seen as a key necessity to overcoming the challenges. It recognizes that in India, particularly in urban settings with the break up of the joint family system, neighbours and friends are two strong stakeholders which are vital to surviving in tough times. This document recounts the happenings during COVID through the eyes of two friends located in the north and south of India.

## RÉSUMÉ FRANÇAIS: L'AMITIÉ ET AU-DELÀ: DÉVERROUILLER LES FRONTIÈRES POUR LIBÉRER LA POSITIVITÉ

Les événements, les émotions sont capturés dans ce journal à travers une série de lettres échangées entre deux amis partageant l'impact de l'enfermement sur des groupes d'âge différents et sur ceux appelés les guerriers du COVID. La stigmatisation, l'adaptabilité et les liens d'amitié sont des thèmes qui traversent les différentes histoires. La positivité et le maintien d'une lueur d'espoir sont considérés comme une nécessité essentielle pour surmonter les défis. Ce document met en avant qu'en Inde, en particulier dans les milieux urbains avec l'éclatement de la famille, les voisins et les amis sont deux acteurs forts essentiels pour survivre dans les moments difficiles. Il raconte les événements survenus pendant le COVID à travers les yeux de deux amis situés dans le nord et le sud de l'Inde.

## RESUMEN EN ESPAÑOL: MÁS ALLÁ DE LA AMISTAD: DESBLOQUEAR LOS LÍMITES PARA LIBERAR LA POSITIVIDAD

Los acontecimientos y las emociones se recogen en este diario a través de una serie de cartas intercambiadas entre dos amigos que comparten el impacto que tuvo el encierro del COVID en diferentes grupos de edad y en los guerreros que lucharon contra la enfermedad. El estigma, la capacidad de adaptación y los lazos de amistad son temas que recorren las diferentes historias. Difundiendo la positividad y un poco de esperanza se considera como una necesidad clave para superar los desafíos de esta época. Se reconoce que en la India, especialmente en los entornos urbanos y con la ruptura del sistema familiar conjunto, los vecinos y los amigos son dos actores fuertes que son vitales para sobrevivir en tiempos difíciles. Este documento relata lo que a sucedido durante el encierro del COVID a través de los ojos de dos amigos situados en el norte y en el sur de la India.





# Friendship and beyond: Unlocking boundaries for unleashing positivity

**18 April 2020**

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Dear Manjiri

How are you doing? With lockdown fully in place “Chandigarh City Beautiful” has become “Chandigarh Quiet City Beautiful.” It is just so strange to see empty roads. There’s hardly any traffic. Now it’s just the sound of silence which is broken at times by either police rushing to their duties, the siren of ambulance, or hospital staff movements when their shift ends, or the approved officials. There is the stray youth one sees now and then who test the lockdown systems in place.

Yet, as I always remind myself, we need to constantly count our blessings and really be thankful. For decades I have been a career women and used to being at home only on a Sunday. So it is rather a strange feeling to be at home during a Monday and again I am at home on Tuesday and Wednesday. I look at myself and I am not ill– yet I am at home on a working day. It is such a strange feeling. Not only am I at home but so is my entire family. Children are not rushing off to school nor to their extra curricular activities or off with their friends. Weekends we are completely at home. It is such a nice feeling to be together. After decades of having the early morning rush routine, it is rather nice to experience an extended early morning quiet routine. I am so grateful my children are grown up and can help with the chores. I cannot believe the support system is not more available. What if my kids were still babies! How would I have survived without my support system? No maids or drivers or gardeners. Now I am working in online mode. It’s a very different way of working as I am in front of a screen or on my phone the whole day. It is a huge change to get used to. This was something I used to do for about a hour per day, not the whole day long!

I am sure you remember my friend and neighbour

Sheila. Complete lockdown has affected Sarah Aunty, her elderly mother. She keeps thinking the lockdown rules don’t apply to her, only to the youth who never obey! Sarah Aunty is used to her routine of 40 plus years. At 5 am you can see her opening the gate to go for her walk. Her friend as active and old as her would be waiting for her at the corner. Both widows, they loved starting the day meeting up, planning for the day ahead and enjoying the walk around the park. They would stop only to greet the other morning walkers. Coming back she would continue with her yoga and breathing exercises before overseeing the breakfast preparations. They would again meet up in the market mid day for groceries or going to the doctor. Again evening was the time to visit friends and complete the evening stroll. This routine has completely changed. She is just not able to reconcile to the fact that she has to be in the house the whole day week after week with the end not being in sight. She just spends long hours in front of the television. It took quite a lot of explaining that even a walk in the park was not permitted during the lock down. She seemed to have aged much faster.

I still can’t believe year 2020 is here and this is what is happening. It certainly has turned life upside down. Hope all are fine at your end.

Lots of love

Preethi

**11 June 2020**

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Dear Preethi,

Hope you and all at home are fine and taking care of yourself and following all safety measures.

I got your letter. I was surprised and happy to see your letter! Yes, it is really good to again go back to

letter writing. It truly is a forgotten way of expression. Of course it is our first mode of communication 25 years back. We have shared all our ups and downs through letters for such a long time. Then with time, emails, mobiles, came along and though our friendship continued our letter writing to each other stopped. We just did not need to do it anymore. I thought today let me sit down and write a reply letter to you.

I am very disturbed and tensed about my friend Reva. At present, she is hospitalized as she is detected to be Corona Positive. In fact I called her two days back when she complained about throat pain and light fever. You will not believe, but it was in my mind to tell her to undergo the COVID test. I didn't mention it, since it is my nature to panic. So I just told her to take care.

I am really worried about her as she is just recovering from an eye surgery, which she underwent as an emergency procedure in May. The pain and the shock she must have gone through is beyond my imagination. Preethi, you can imagine the intensity of the surgery and the seriousness as you have worked in the eyecare field before. I was very tense as her recovery was very slow and very painful for her. Just as she was recovering she has to face this new challenge. I feel very helpless. I can't even go to her to help out due to lockdown. I just pray for her and I have realized the importance of building positive power within you and to pass it to our dear ones. Will take a pause here as I need to rush for my e-class. Online teaching is a great experience, will write to you about it as well.

Soon will write to you to update about Reva. Please pray for her.

Stay safe & love to the kids.

Manjiri

**15 June 2020**

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Dear Manjiri

I read and reread your letter. It is very shocking to hear about Reva and I definitely am praying for her.

So many people just seem to be ill. One of my most enthusiastic staff at work had been detected with cancer last year. From a chirpy, cheery, fashionable person she is just trying to get through her day with as much strength as she can. Her treatment is, however, currently stopped due to COVID. She really found it very difficult to access and navigate the health system. With her immunity severely compromised, she is worried about going to the hospital.

My friend was detected with cancer early this year. Yet such positivity radiates from her. She feels the world is just following her trend of wearing masks in public places and maintaining social distance. I just admire the courage of her mother as they got stuck when lockdown started in a guesthouse near her hospital when they had gone to avail her chemotherapy treatment. It turned out to be such a blessing in disguise as they could peacefully access the hospital, and continue her chemotherapy sessions uninterrupted.

You know how my daughter had decided that she was going to shift into a residential school this year. Now that plan certainly is cancelled. I am so relieved. Of course she is quite upset as this had been months of planning. I just can't believe how worried I was about how she was going to spend her long summer break alone while I went off to the office. Now I am with her everyday. We had unusual birthday celebrations and anniversaries in the comfort of our homes, toasted by a lot of friends and loved ones virtually. We need to feel grateful for every little incident that happens.

My prayers for Reva and keep me posted about her.

Lots of love,

Preethi

**25 June 2020**

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Dear Preethi,

Good news!! Reva is absolutely fine, back home & her reports are fine. I had a long call with her yesterday night and her experience is worth sharing with you. So

just sharing Reva's journey in her words with you.

*"I had fever in the first week of June with fatigue, so I took medicines as prescribed by my Physician for two days. But since there was no change in my fever and oxygen level was 92 I called my school friend who is a doctor. She literally forced me to go to the hospital and told me "not to wait even for a second to get admitted." Since she insisted so much, the next moment I left for the hospital. However, imagine in the entire city of Pune, hospital beds were just not available. I reached one of the biggest private hospitals of the city at 7.30 pm and got the bed for her at 1 am in the general ward category. Till I got the bed I was just watching, listening and observing people around me. People around me were insisting to the doctor to get themselves admitted by saying, 'Dr. please, get me also admitted because my mother has it so even I will have it.' On the other hand, doctor or nurse would ask the potential patient a routine question: 'Did you come in contact with any COVID positive person?' And the person very casually would say, 'Yes, in my family four other members are positive...' I was zapped to see a variety of reactions by people. I felt I was in a different world. I got my bed past midnight at 1 am in the COVID general ward and there were 28 patients around me. After some time I realized that my condition is not really bad compared to others and my infection is mild. A lady next to my bed was asymptomatic but she was diabetic so she was in the co-morbid category. I was trying to sleep, but it was tough. Next day my reaction was, 'I don't want to stay here' because at the same time around me – one person is eating, someone is vomiting and someone is doing potty with the help of a bedpan. OMG. Manjiri ...it was tough!*

*But I managed only due to support, me being positive and others giving me positivity was a great combination. The support which I received from my husband, friends and especially my neighbor and her kid who is 9 years old. That 9 year old kid radiated so much positivity to me. She wrote a letter, made a greeting card, started sending me blessings through phone calls & made me write 5 positive points to read it daily. I have never done*

*something like that, but when it is the wish of a 9 year old, how do you refuse? She kept telling me to repeat lines like, 'I am a powerful soul', 'positive soul'. It was such an emotional moment for me that I am getting the blessings from a 9 yr old.*

*On the other hand it was expected that I would keep my COVID positive status confidential. No one of my colleagues therefore reached out to me or checked in on me. It was upsetting. Finally, I was discharged after 7 days. Rather, I was forced to go home due to scarcity of the beds.*

*When I reached home, my husband shared that neighbors would shut the door immediately if they saw my husband coming or avoided him completely even though he was COVID negative. I felt sad and it really hurts when people treat you like this. I had to think about this also besides my worry and concern for my husband since he has heart problems. I am very scared if he becomes positive."*

I interrupted Reva and asked her that, I am curious to know "how your 9 year old kid, Khushi's mother (who is her next door neighbor) reacted to this or at all these incidents?" Reva said, "just hang on... she is right here and you speak to her directly..." Mom of 9 year old, "Maya" started talking to me over the phone and it was an eye opening revelation for me.

*Maya said, "My 9 year old daughter, Khushi is very close and possessive about Reva. Namesake we are two neighboring families, yet we are just one family. I instilled confidence in Khushi that Reva will be fine soon. With Khushi being her youngest friend she needed to build positivity and confidence in Reva. That is how Khushi started sending blessings and positive messages to her during her hospitalization phase. I make sure that all the time positive vibes are created in the house and not fear and tension. My child is aware about Corona. We don't have a TV set in our house which I feel helps. During lockdown we have started Creative groups on Facebook to spread 'positivity through creativity,' which reaches 4,000 members plus. We have created this positivity from the first day of the lockdown. We have learned the*

*value of being positive and spreading positivity when my mother-in-law was suffering from cancer. It was 10 years back and suddenly life was changed for us and we realized that one needs to be very strong and positive since life is very small and you never know what will happen with you next day. Being positive and enjoying each moment is very important. I cherish my friendship with Reva and we are lucky to have such a neighbor. I felt there is no label, no tag to my relationship with her. I got a chance to do something for my friend during her tough time. I didn't do anything special for her, only moral support I kept giving her. My bond with Reva and Reva's bond with Khushi is amazing. Now, I have started an exchange of food with Reva as she is fit and fine now. In our residential complex, a few people are so scared that they don't even talk to me or come to my house because I am a neighbor of Reva."*

The phone was on speaker so Reva added here by saying, *"The value of friendship cannot be replaced by anything, not even by blood relationships. The whole incident has changed my perspective of my life and people need to learn on their own experience. There is stigma to stigma. After a few days, I will be ready for plasma donation also..."*

We had to keep the phone as Khushi was hungry and Reva and Maya were deciding on an exchange of food for dinner....

Preethi, it is so important in cities to have such kind of relationship with your neighbor. Lockdown has taught us to value many such relations but in hard way.

More in the next round of letter ... TC

Love,

Manjiri

Dear Manjiri,

18<sup>th</sup> April, 2020.

How are you doing? With lockdown fully in place, Chandigarh city beautiful has become 'Chandigarh Quiet City Beautiful'. It is just so strange to see empty roads. There is hardly any traffic.

Now, it is just the sound of silence which is broken at times by either police rushing to their duties, the siren of ambulance or hospital staff movements, when their shift ends or the approved officials. There is the stray youth one sees now and then who test the lockdown system in place.

Yet, as I always remind myself, we need to constantly count our blessings and really be thankful. For decades, I have been a career woman and used to being at home only on a Sunday. So, it is rather a strange feeling to be at home during a Monday & again I'm at home on a Tuesday and Wednesday. I look at myself and I'm not ill yet I'm at home on a working day. It is such a strange feeling. Not only am I at home but so is my entire family. Children are not rushing off to school nor to their extra-curricular activities or off with their friends. Weekends, we are completely at home. It's such a nice feeling to be together. After decades of having the early morning rush routine, it is rather nice to experience an extended early morning, quiet routine. I'm so grateful my children are grown-up and can help with the chores. I cannot believe the support system is nor more available. What if my kids were still babies?! How would I have survived without my support-system? No maids, or drivers, or gardeners. Now, I'm working in online-mode. It is a very different way of working as I am in front of a screen or on my phone the whole day. It is a huge change to get used to. This was something I used to do for about an hour per day, not

the whole day long.

I'm sure you remember my friend and neighbour, Sheila. Complete lockdown has affected Sarah aunty, her elderly mother. She keeps thinking the lockdown rules do not apply to her, only to the youth - who never obey! Sarah aunty is used to her routine for 40+ years. At 5AM, you can see her opening her gate to go for her walk. Her friend, as active & old as her, would be waiting for her at the corner. Both widows, they love starting the day, meeting up, planning for the day ahead & enjoying the walk around the park. They would stop only to greet the other morning walkers. Coming back, she would continue with her yoga & breathing exercises before overseeing the breakfast preparation. They would again meet up in the market mid-day for groceries or going to the doctor. Again, evening was the time to visit friends & complete the evening stroll. This routine has completely changed. She is just not able to reconcile to the fact that she has to be in the house the whole day, week after week with the end not being in sight. She just spends long hours in front of the television. It took quite a lot of explaining that even a walk in the park was not permitted during the lockdown. She seemed to have aged much faster. I still can't believe year 2020 is here & this is what is happening. It certainly has turned life upside-down. Hope all are fine at your end.

Lots of love,  
Preeti.

11 June, 2020  
Bangalore.

Dear Preethi,

Hope you and all at home are fine and taking care of yourself and following all safety measures.

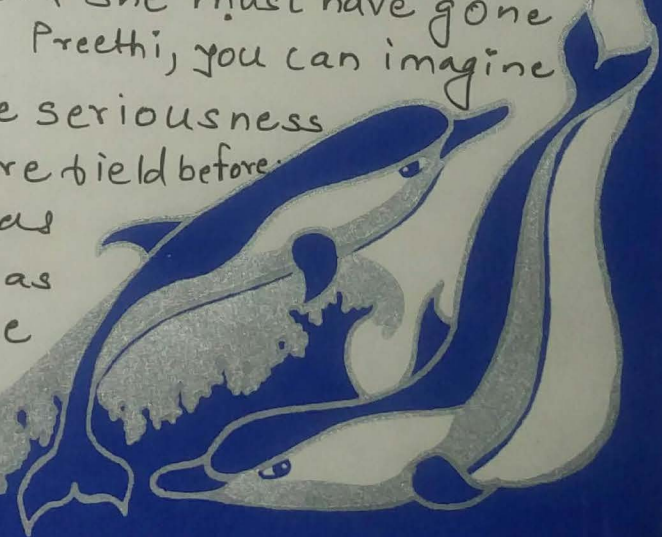
I got your letter. I was surprised and happy to see your letter! Yes, it is really good to again go back to letter writing. It truly is a forgotten way of expression.... Of course, it is our first mode of communication 25 yrs. back! We have shared all our ups & downs through letters for such a long time. Then, with time, emails, mobiles came along and though our friendship continued our letter writing to each other stopped. We just did not need to do it anymore. I thought today let me sit down and write a reply letter to you.

I am very disturbed and tensed about Reva, you also know her well. Reva, from my school. At present she is hospitalised as she is detected to be Corona positive. In fact, I called her two days back when she complained about throat pain and light fever. You will not believe but it was in my mind to tell her to undergo the COVID Test. I didn't mention it, since it is my nature to panic. So I just told her to take care.

I am really worried about her as she is just recovering from an eye surgery, which she underwent as an emergency procedure in May. The pain & the shock she must have gone through is beyond my imagination. Preethi, you can imagine the intensity of the surgery and the seriousness as you have worked in the eye care field before.

I was much tensed as her recovery was very slow and painful for her. Just as she was recovering she has to face this new challenge of corona.

I feel very helpless.....



I can't even go to her to help her out due to lockdown.  
I just pray for her and I have realised the importance of building positive power within you and to pass it to our dear ones.

Will take a pause here as I need to rush for my e-class. Online teaching is a great experience, will write to you about it as well.

By the way, Bangalore feels like what it was 20yrs. ago...

Soon will write to you to update about Reva....

Reva, my close school friend ☺

Preethi, please pray for her!

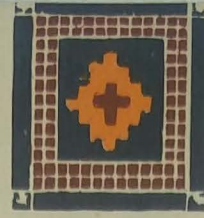
Stay safe and loads of love to you and kids.

. Manjiri.





15<sup>th</sup> June, 2020.



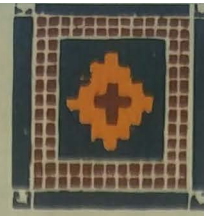
Dear Manjiri,

I read and re-read your letter. It is very shocking to hear about Kevala and I'm definitely praying for her.

So many people just seem to be ill. One of my most enthusiastic staff at work had been detected with cancer last year. From a chirpy, cheery, fashionable person, she's just trying to get through her day with as much strength as she can. She really found it very difficult to access & navigate the health system. With her immunity severely compromised, she's worried about going to the hospital.

My daughter's friend was detected with cancer early this year. Yet such positivity radiates from her. She feels the world is just following her trend of wearing a mask in public places & maintaining social distancing. I just admire the courage of her mother as they got stuck when the lockdown started in a guest-house near her hospital when they had gone to avail her chemotherapy treatment. It turned out to be such a blessing in disguise as they could peacefully access the hospital, continue her chemotherapy sessions uninterrupted.

You know how my daughter has decided that she was going to shift into a residential school this year. Now that plan certainly is cancelled. I'm so relieved. Of course, she's quite upset as this had been months of planning. I just cannot believe how worried I was about how she was going to spend her long summer break



alone while I went off to office. Now, I'm with her everyday. We had unusual birthday celebrations and anniversaries in the comfort of our homes, toasted by a lot of friends & loved ones virtually. We need to feel grateful for every little incident that happens. My prayers for Reva and keep me posted about her.

lots of love,  
Preethi.

7 July, 2020  
Bangalore

Dear Preethi,

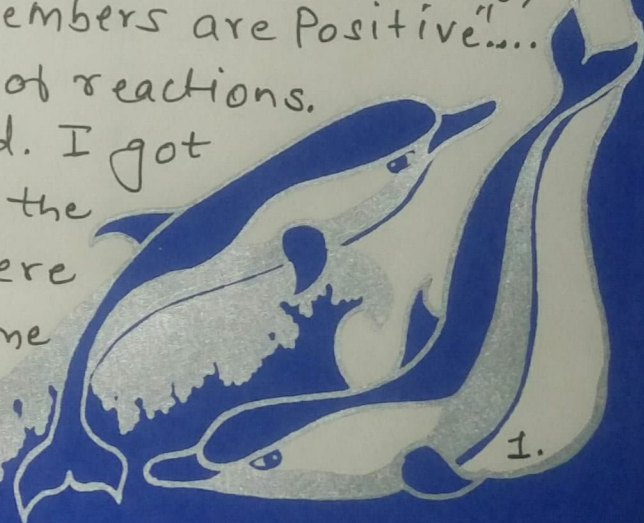
Good news! Reva is absolutely fine, back home and her reports are fine. I had a long call with her yesterday night and her experience is worth sharing with you. So just sharing Reva's journey in her words with you.

"I had fever in the first week of June with fatigue so I took medicines as prescribed by my physician for two days. But since there was no change in my fever and my oxygen level was 92, I called our school friend, Dr. Reeni, she literally forced me to go to the hospital and told me, "to not wait even for a second to get admitted" since she insisted so much, the next moment I left for the hospital. However, imagine in the entire city of Pune, hospital beds were just not available.

I reached one of the biggest, Pvt. hospital of the city at 7.30pm. and got the bed at 1a.m. in the general ward category. Till I got the bed, I was just watching, listening and observing people around me. People around me were insisting the doctors to get themselves admitted by saying "Dr. Please get me also admitted, because my mother has it so even I will have it". On the other hand the doctor or the nurse would ask the potential patient a routine question, "whether, did you come in contact with any covid positive person and the person very casually would say, "Yes, in my family other four members are positive"....

I was zapped to see the variety of reactions.

I felt I was in a different world. I got my bed past midnight at 1am. in the covid general ward and there were 28 patients around me. After some time, I realised that my condition is not really bad -



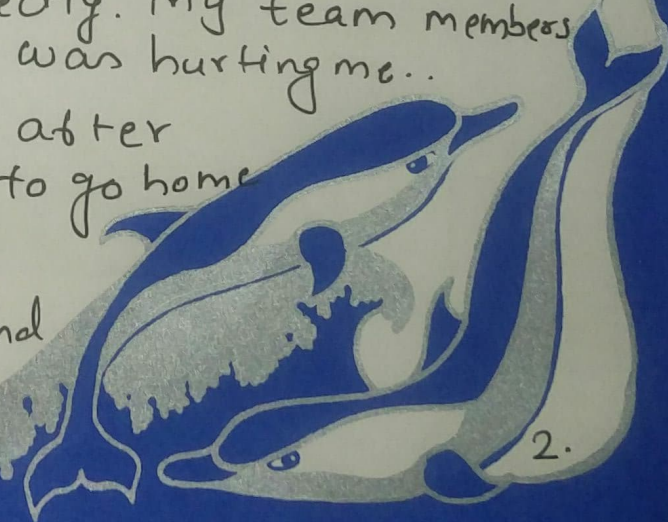
Compared to others, and my infection is mild. A lady next to my bed was asymptomatic but she was diabetic so she was in the co-morbid category. I was trying to sleep but it was tough! Next day, my reaction was "I donot want to stay here". Because at the same time around me-one person is eating, someone is vomitting and someone is doing potty with the help of a bed pan".  
@Ma... Manji... it was tough!!

But I managed only due to support. "me being positive and others giving me positivity which was a great combination". The support which I received from my husband friends, and esp. my neighbor and her kid who is 9 yrs. old. That 9 yr. old kid radiated so much positivity to me. She wrote a letter, made a greeting card, started sending me blessings through phone calls and made me write 5 positive points to read daily. I have never done something like that, but when it is a wish of a 9 yr old how do you refuse. She kept telling me to repeat lines like, "I am a Powerful soul", "Positive soul". It was a such an emotional moment for me that I am getting blessings from a 9 yr. old kid!

On the other hand in my office they have kept my corona positive status as confidential. But few of my colleagues kept asking me indirectly. My team members were also not aware of it. It was hurting me..

Finally, I was discharged after 7 days. Rather, I was forced to go home due to scarcity of the beds.

When I reached home, my husband shared that neighbors would shut the door immediately

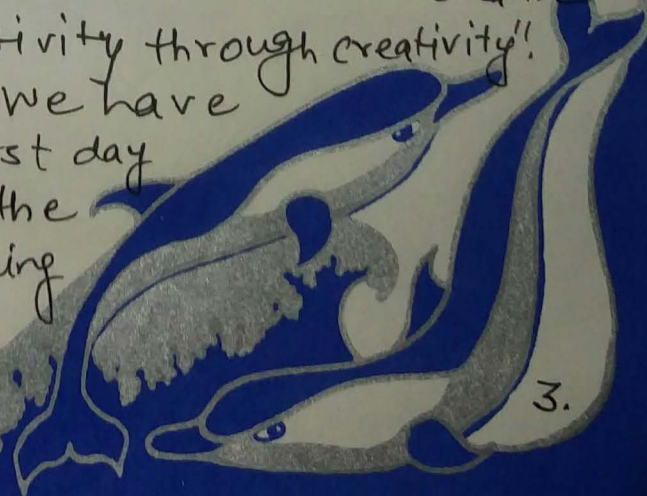


if they saw my husband coming or avoided him completely. even though he was COVID negative. I felt sad and strange and it really hurts when people treat you like this. At times I felt like laughing at their behaviour. I had to think about this also besides my worry and concern for my husband since he has heart problem. I am very scared if he becomes positive.

I interrupted Reva and asked her that, 'I am curious to know-how your 9 yr. old kid's mom - Khushi's mother (who is next door neighbor) reacted to this or at all these incidents?' Reva said, 'Just hang on... she is right here and you speak to her directly'. Mom, ob 9 yr. old, 'Maya' started talking to me over the phone and it was an eye opening revelation for me.

Maya said, 'My 9 yr. old, Khushi is very close and possessive about Reva. Namesake we are 2 neighboring families yet we are just 1 family. I instilled confidence in Khushi that Reva will be fine soon. With Khushi being her youngest friend she needed to build positivity and confidence in Reva. That is how Khushi started sending blessings and positive messages to her during her hospitalization phase. I make sure that all the time positive vibes are created in the house and not fear, tension. My child is aware about Corona, and required care to take. We do not have TV set in our house which I feel helps to keep away the negativity esp. through news channels'. During lockdown we have started creative groups on Facebook to spread 'Positivity through creativity'.

which reaches 4,000 members plus. We have created this positivity from the first day of the lockdown. We have learned the value of being positive and spreading positivity when my mother-in-law was suffering from cancer.



It was 10 yrs bak and suddely life was changed for us. and we realised that one need to be very strong and Positive since life is very small and you never know what will happen with you next day. Being Positive and enjoying each moment is very important. I cherish my friendship with Reva and we are lucky to have such a neighbor. I feel there is no label, no tag to my relationship with her. I got a chance to do something for my friend during her tough time. I didnot do anything special for her, only moral support I kept giving her. My bond with Reva and Reva's bond with Khushi is amazing. Now I have started exchange of food with Reva as she is fit and fine now. In our residential complex few people are so scared that they donot even talk to me or come to my house because I am neighbor of Reva", Hmm...

The phone was on speaker so Reva added here by saying "The value of friendship cannot be replaced by anything not even by blood relationship". The whole incident has changed my perspective of my life and people need to learn on their own experience. There is stigma to stigma. After few days I will be ready for plasma donation also..."

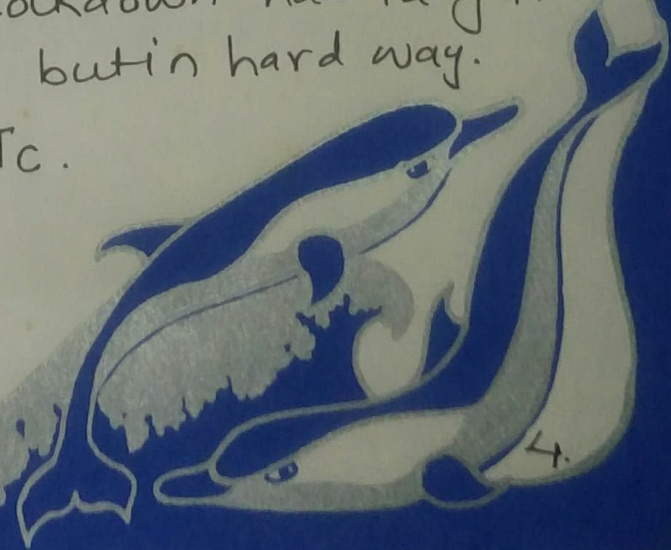
We had to keep the phone as Khushi was hungry and Reva + Maya were deciding on exchange of food for dinner....

Preethi, it is so important in cities to have such kind of relationship with your neighbor. Lockdown has taught us to value many such relations but in hard way.

More in next round of letter. Tc.

Love to you and Kids

Manjiri



# Distanciation sociale / COVID-19

**ARTISTES:**

Maude Bouchard,  
Sylvie Pouliot

**RÉSUMÉ FRANÇAIS: DISTANCIATION SOCIALE / COVID-19**

Affiche expressive, de format imprimé 24 x 36 pouces, inspirée d'un aspect de la pandémie de la COVID-19, la distanciation sociale. Même si cette consigne est issue d'une exigence de sécurité et de protection des individus, pour certains, cet éloignement vient à l'encontre de besoins fondamentaux de l'être humain, de contact, de partage, d'amour et d'appartenance. Afin de contrer les aspects négatifs de la distanciation, l'affiche fait appel à un concept vécu chez plusieurs enfants en bas âge : les amis imaginaires. Cette interaction, jouant plusieurs rôles positifs de socialisation, de communication, de contact, de protection et de sécurité, s'avère une démonstration appropriée à combler cette distanciation.

**ENGLISH ABSTRACT: SOCIAL DISTANCING / COVID-19**

The concept of this expressive poster (printed format 24 x 36 in) was inspired by one aspect of the COVID-19 pandemic, social distancing. Even if this instruction comes from a requirement for security and protection of individuals, to some, this distancing runs against to the fundamental needs of human beings, contact, sharing, love and belonging. In order to counter the negative aspects of distancing, the poster uses a concept experienced by many young children: imaginary friends. This interaction, which plays many positive roles in socialization, communication, contact, protection and security, is an appropriate demonstration of how to overcome this distancing.



# Distanciation sociale / COVID-19

Cette affiche expressive, de format imprimé 24 x 36 pouces, a été conçue dans le cadre de l'appel à contributions *Ouvrir les frontières*.

Les auteures Maude Bouchard et Sylvie Pouliot ont réalisé ce projet en collaboration avec le photographe Dylan Page dans le cadre de leurs activités de recherche-crédation reliées à [l'atelier Dir \(design impliqué et responsable\) de l'Université Laval](#), dont elles sont cofondatrices.

Les projets à caractère social étant au cœur de leur pratique en recherche création, celui-ci fut une opportunité de sensibilisation par l'affiche à une exigence de sécurité essentielle à contrer la propagation du virus, la distanciation. Afin d'interpeler les adultes, le concept de cette affiche fait appel aux enfants et à leurs univers.

Même si la consigne de la distanciation sociale est issue d'une exigence de sécurité et de protection

des individus, pour certains, cet éloignement vient à l'encontre de besoins fondamentaux de l'être humain, de contact, de partage, d'amour et d'appartenance. Afin de contrer les aspects négatifs de la distanciation, l'affiche fait appel à un concept vécu chez plusieurs enfants en bas âge : les amis imaginaires. Cette interaction, jouant plusieurs rôles positifs de socialisation, de communication, de contact, de protection et de sécurité, s'avère une démonstration appropriée à combler cette distanciation. Cette complicité laisse transparaître une attitude créative, positive, amicale, facile, mais également naïve face à cette obligation de distance souvent non respectée chez les adultes. Le point de vue à vol d'oiseau se veut une démonstration aux adultes, les observateurs et les contrôleurs de la situation, leur montrant le respect de cette règle non seulement pour la santé des enfants, mais de toute l'humanité. De plus, cette activité extérieure de dessins et photographies fut un moment familial privilégié en temps de pandémie.





COVID-19



ETAT D'URGENCE SANITAIRE



2019 2020 2021 . . .



SOCIALE



# O amor para contadores

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**AUTOR:**

Ludmila Zamboni de Sá  
Vasconcellos

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**RESUMO EM PORTUGUÊS: O AMOR PARA CONTADORES**

Os contadores são demandados de forma análoga no amor e profissionalmente. Por isso, se bons contadores, serão eficientes na empresa mais importante em que atuam, a família. Sou engenheira, e me tornei uma melhor companheira quando me tornei também contadora.

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**RESUMEN EN ESPAÑOL: AMOR PARA LOS CONTADORES**

A los contadores se les exige lo mismo en el amor que en la profesión. Por lo tanto, si son buenos contadores, serán eficientes en la empresa más importante en que trabajan, la familia. Soy ingeniera, y me volví mejor compañera cuando también me volví una contadora.

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**ENGLISH ABSTRACT: LOVE FOR ACCOUNTANTS**

Accountants are similarly demanded in love and professionally. Therefore, if good accountants, they will be efficient in the most important company they work for, the family. I am an engineer, and I became a better partner when I also became an accountant.



# O amor para contadores

A autora reflete sobre o amor contábil e suas classificações mas poderia trazer a pandemia, talvez inspirada pelo Amor em Tempos de Cólera. Como seria essa amor contábil na pandemia, sem a possibilidade do contato físico, do abraço e do beijo? O que conta para além do contato? E o amor perigoso?

A ideia desse texto é que as pessoas sintam que devem trocar a palavra amor por contabilidade e entendam o sentido de que o amor do contador é a própria contabilidade, que seria invulnerável a quaisquer problemas, por maiores que sejam, devido a dedicação do contador.

Por ser amor, é intangível...  
No intangível ninguém pode tocar  
Nem mesmo essa tal de pandemia vai abalar

As dificuldades vou melhor evidenciar  
A informação correta registrar  
Para saber o que esperar e  
Aí sim atuar, cultivar, voltar a plantar

O amor **vive** sem contato,  
Quando tem seus dados registrados  
Mas ... não **sobrevive** sem seus fatos  
Então, não se apegue a projeção quando o importante é estar

É perigoso o platonismo do “só” lucrar, sempre ganhar  
No balanço, importante é fechar ... continuar  
Na tempestade só nos resta se guardar, resguardar e esperar

Nem todo amor requer paixão  
Mas em tempos de pouca movimentação, sobra ação e informação  
E todo gestor precisa de um apaixonado contador.

Ludmila Zamboni de Sá Vasconcellos  
27/10/2020

# Agents of shield

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**ARTIST:**

Laura Dirk

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**ENGLISH ABSTRACT: AGENTS OF SHIELD**

Frontline workers in service and Healthcare have been the true heroes of the pandemic. New definition for Agents of Shield.

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**RÉSUMÉ FRANÇAIS: AGENTS DU BOUCLIER**

Les travailleurs de première ligne des services et des soins de santé ont été les véritables héros et héroïnes de la pandémie. Nouvelle définition pour *Agents of Shield*.

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**RESUMO EM PORTUGUÊS: AGENTES DO ESCUDO**

Os trabalhadores da linha da frente em serviço e cuidados de saúde têm sido os verdadeiros heróis da pandemia. Nova definição para Agentes de Escudo.





LDIRK



Feline teaching support is highly rated  
by students learning remotely

Submitted by: Mattia Anesa  
Credit: Kate Hudson

# Coronavirus fear explodes on planet earth

## ARTIST:

Annette Dutton

## ENGLISH ABSTRACT: CORONAVIRUS FEAR EXPLODES ON PLANET EARTH

Creativity by the artist contributes to the portrayed reality of disease in humans: loss and recovery. Haunting fears and avenues of information, obvious by their absence, force human upheaval, as presented on the gallery-wrapped canvas, resulting from the intrusion of a virus, globally, into society covering cities, urban and rural communities. The artist paints loss and devastation on planet earth in her application of values and hues of cerulean and navy spheres with spikes as floating protrusions in the atmosphere. The virus attacks human hosts along its self-righteous and uncontrolled path as it spirals, big and small, in front of a painted background of burnt orange. In the lower portion of the painting, jutting shards of coronavirus destruction claim humanity's normalcy. The artist has painted a visual presentation of emotional, cultural invasion resulting in the introduction of the First and Second Waves of COVID-19.

## RÉSUMÉ FRANÇAIS: LA PEUR DU CORONAVIRUS EXPLOSE SUR LA PLANÈTE TERRE

La créativité de l'artiste contribue à la réalité dépeinte de la maladie chez les humains: la perte et le rétablissement. Des peurs obsédantes et des pistes d'information, évidentes par leur absence, forcent le bouleversement humain, tel que présenté sur cette toile, résultant de l'intrusion d'un virus, à l'échelle mondiale, dans la société couvrant les villes, les communautés urbaines et rurales. L'artiste peint la perte et la dévastation de la planète Terre dans son application de valeurs et de teintes de sphères céruleennes et marines avec des pointes comme des protuberances flottantes dans l'atmosphère. Le virus s'attaque à des hôtes humains le long de sa trajectoire bien-pensante et incontrôlée alors qu'il s'enroule en spirale, grand et petit, devant un fond peint d'orange brûlé. Dans la partie inférieure du tableau, des éclats saillants de la destruction du coronavirus revendiquent la normalité de l'humanité. L'artiste a peint une représentation visuelle de l'invasion émotionnelle et culturelle résultant de l'introduction des premières et deuxièmes vagues de COVID-19.

## RESUMO EM PORTUGUÊS: O MEDO DO CORONAVIRUS EXPLODE NO PLANETA TERRA

A criatividade do artista contribuir para a realidade retratada da doença nos seres humanos: perda e recuperação. Medos assombrosos e caminhos de informação, óbvios pela sua ausência, foram a agitação humana, tal como apresentada na tela embrulhada na galeria, resultante da intrusão de um vírus, globalmente, na sociedade, cobrindo cidades, comunidades urbanas e rurais. A artista pinta a perda e devastação no planeta terra na sua aplicação de valores e matizes de esferas cerulean e da marinha com espigões como saliências flutuantes na atmosfera. O vírus ataca hospedeiros humanos ao longo do seu caminho auto-referido e descontrolado, a medida que se espalha, grande e pequeno, em frente a um fundo pintado de laranja queimada. Na parte inferior da pintura, fragmentos cortantes de destruição do coronavírus reclamam a normalidade da humanidade. O artista pintou uma apresentação visual de invasão emocional e cultural que resultou na introdução da Primeira e Segunda Ondas de COVID-19.

## RESUMEN EN ESPAÑOL: EL MIEDO AL CORONAVIRUS ESTALLA EN EL PLANETA TIERRA

La creatividad del artista contribuye a retratar la realidad de la enfermedad en el ser humano: la pérdida y la recuperación. Temores inquietantes y vías de información, evidentes por su ausencia, obligan a la agitación humana, como se presenta en el lienzo envuelto en la galería, resultando en la intrusión de un virus, a nivel mundial, en la sociedad que abarca ciudades, comunidades urbanas y rurales. La artista pinta la pérdida y la devastación del planeta tierra en su aplicación de valores y tonos de esferas cerúleas y marinas con picos como protuberancias flotantes en la atmósfera. El virus ataca a los huéspedes humanos a lo largo de su trayectoria autodestructiva y descontrolada mientras se mueve en espiral, grande y pequeña, frente a un fondo pintado de color naranja quemado. En la parte inferior del cuadro, los fragmentos de destrucción del coronavirus reclaman la normalidad de la humanidad. El artista ha pintado una presentación visual de la invasión emocional y cultural que supone la introducción de la Primera y Segunda Ola de COVID-19.



# Coronavirus fear explodes on planet Earth

In her painting, the artist visually defines the explosion and implosion of COVID-19.

Deep blue and cerulean shards shooting upwards represent the alarm felt globally.

Blue spheres with outward spikes form large and small living viruses in front of a disturbed sunset.

Movement in the art work encourages emotion.

The painting, a 24"x36" acrylic, is meant to provoke controversy.

Questions emerge from tragedy:

- have deaths been over-counted, OR, not
- are lockdowns unnecessary
- are safety concerns of the first vaccine valid

Since the virus 'hit the streets' worldwide, scientists and disease experts have stood on opposing grounds. Should the painting elicit discord.





# Borders, fences, red areas

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**AUTHOR:**

Lorenzo Gelmini

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**ENGLISH ABSTRACT: BORDERS, FENCES, RED AREAS**

Even though an accountant, I gaze, write, take notes: and read, and read again, and write poems.

During the pandemic, in the midst of Italian red areas, I put down in words the poem below: how are we entitled to call and match with the red areas, borders, fences?



# Borders, fences, red areas

I will be sitting outside, are you gardenias  
my friends, fishing for the stars in the eyes.

I will be outside the celestial revolutions, the  
pupil will dilate, water that opens in the vessels.  
I will detach myself from the chores, on the eyelashes  
of a blackbird to see from so far, so close, our tempery.

There it is out there, the space widens and I see areas,  
fences, borders dressed in red. The first glimpse confirms  
and shrinks: borders, fences, red areas. Yet the fenced area

of frontier is not an island, it is not a point, it is not a buttonhole:  
rather, it belongs to an Archipelago, a straight line, a bright dress  
with flounces.



Where do we go from here? – on the jetty  
at Ardmish, Ilse of Ghia, Scotland, UK

Submitted by: Greg Stoner  
Credit: Greg Stoner