



SNAPSHOT – 08

DUNDEE CONTEMPORARY ARTS



DCA.ORG.UK

Dundee Contemporary Arts (DCA) is an internationally renowned centre for contemporary art that enables audiences, artists and participants to see, experience and create through four programme areas: exhibitions, cinema, print and learning. With two large-scale gallery spaces, two thriving cinema screens, a busy print studio, an award-winning learning programme, it runs a packed programme of events, workshops, classes and activities aimed at all ages and abilities. DCA's vision is to enrich people's lives through art, culture and creativity.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

We were aware of tax reliefs generally because the director had experience of the Theatre Tax Relief from a previous role, but MEGTR was more word-of-mouth as opposed to through any direct communication. There was also a useful presentation to the accountancy sector in Scotland by the Treasury. It is claimed through our financial advisors.

Exhibitions are only 1 of 4 programme areas we manage and the exhibitions programme runs at 275K per year.

We've had two claims to date averaging at £25K per year, so we claim back 10% of outlay.

WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

The fact that we can decide how this is used is of enormous value. For example, we have used it to protect the programme through supporting staff by paying the real living wage, including statutory increases. This creates a positive picture for the organisation, and for the first time this year we will be able to bring on a fundraiser to increase income as well.

We also use it to benefit the exhibitions programme and make our offer more attractive to visitors. We are at a financial standstill at best from our core funders so this fund helps us preserve a level of fiscal stability. It mitigates some of the ongoing erosion of financial support.

WHAT WERE THE MAIN CHALLENGES?

Even with in-house professional accountancy support we decided it would be prudent to procure an independent financial firm to oversee the process for us. We generated a template spreadsheet for a draft claim that our accountants then fine-tuned to align with our corporation tax. For a few hundred pounds extra, we get the quality assurance that makes sure the claim fits and we can deal with technical questions coming back from HMRC.

We use a project coding system for each “trade” and exhibition expense to capture the data for the claim. This helps generate the direct costs. Then we apportion other costs based on what is eligible and within scope. This takes time, but good planning and a good ledger make it easier. We know that some professional firms went out to the sector to offer a package of support for MGETR, but you can brief yourself a lot if you know where to look.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

Being able to claim costs against digital commissioning would be hugely beneficial. Our projects budget for digital work will increase considerably over the next few years. We are learning how best to do that, but it requires resources. It’s a new space and a new way of working and arts organisations are keen and committed to working in that realm, for new audiences, accessibility, and to increase geographic reach — which we’ve learned a lot about in the last year.

Commitment to digital and digital culture has never been more pressing.

Digital programming and commissioning further down the line will be very significant for us and we can see how it will be hugely beneficial to smaller organisations and venues too. Doing a digital programme, and the many ways we tried and experimented with that last year, has helped us to demonstrate value for funders around activity, despite it being made clear that there was no expectation to do this; while also being beneficial to staff, artists and audiences in continuing to offer new ways to connect.

We would love to see learning and engagement work included in this relief too.

WHAT DIFFERENCE WOULD IT MAKE TO YOU IF DIGITAL COMMISSIONING WAS ELIGIBLE IN THE TAX RELIEF?

Our resilience and recovery plan for the next 18 months will test and explore what our digital offer will be going forward. We remain absolutely committed to working in that space because we know it helps us to develop audiences while retaining our core, regular audience and helping with the transition back into in-person attendance as we emerge from the current situation. It really opened up new thinking around accessibility for people who, for all sorts of reasons, can't come into a building. Our online Reading Group for example, has flourished — alongside regular participants, people have joined from all over the world, and it has attracted local participants who might never have been inside DCA before. It's early days, but these things are hugely important and were previously unimaginable.

We had some support from the Art Fund last year to help support us in working in the digital realm so we are using Zoom for our Reading Groups, Vimeo for commissioned artists new work and we have used Instagram for our live talks. Not all of these are accessibility ready so we are currently looking at how we address that, for instance with live captioning; as well as taking into account the issue of digital poverty and other barriers to access. Staff skills development had to happen quickly, by actually doing work in the digital space, but once it's learnt it's there, and we then know what might be needed in the future. It's easy to look at digital as a cost-effective form of programming, but to deliver work of quality inevitable incurs expenses, from platform subscriptions and upgrades to staff time and training to a wide range of specialist equipment. Relief against these costs would be hugely welcome and would make digital programming a much more sustainable prospect over the long term.

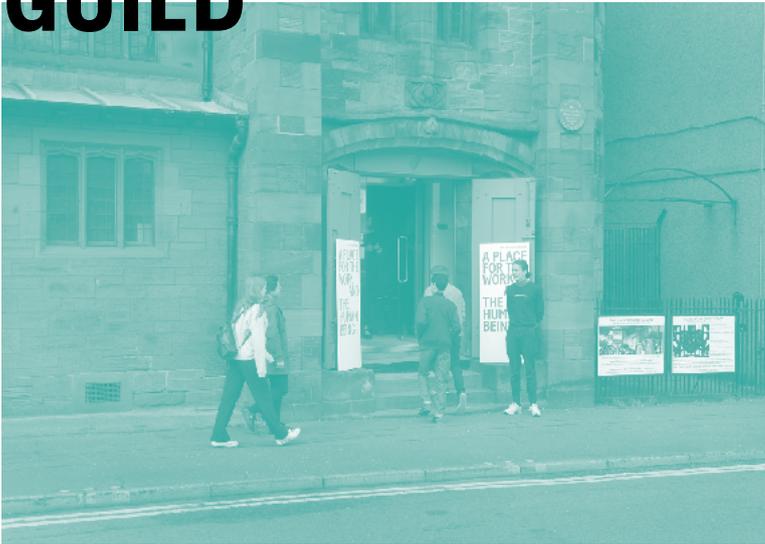
WHAT WOULD YOU TELL OTHER VISUAL ARTS ORGANISATIONS ABOUT MGETR NOW?

Basically ask yourself if you can afford not to take it up. It is there as a resource, so find out how to exploit it with your peers, if you don't have the experience or skills. Small organisational finance is often just as complex as for large organisations but for a minor outlay you might find that the benefits are worthwhile. Work collegiately and collectively to protect the opportunity by claiming and benefiting from it. If you are familiar with making funding applications it's actually less complicated than that.



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THE COMMON GUILD



THECOMMONGUILD.ORG.UK

The Common Guild is a visual arts organisation based in Glasgow. Established in 2006, it presents a dynamic, international programme of contemporary visual art projects, exhibitions, and events, offering access to world-class contemporary art experiences and discussions. In addition to their own programme, from 2008–2013 they worked in partnership with Glasgow's Gallery of Modern Art (GoMA) on the 'Art Fund International' scheme, building a new collection of international contemporary work for the city that included works by Emily Jacir, Roni Horn, Lothar Baumgarten, Fiona Tan, Peter Hujar, Omar Fast and Barabara Kruger.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

The scheme was brought to our attention by our accountant as soon as it was announced so we've been claiming since 2017/18. We had been asking about Theatre Tax Relief in relation to a project (Simon Starling) we were doing at Common Guild that involved theatrical and performance elements and, as our director was, at the time, on the board of a theatre company, we knew about the Theatre Tax Relief.

We are quite a small organisation and found it to be quite straightforward to work out what was eligible and what wasn't in the MGETR. In the first year we spent some time internally establishing the rules about eligible expenditure. We then worked a little with our accountant to ensure the allocations and apportioning were correct, and our accountant prepared and submitted the first claim.

It was submitted with no queries coming back from HMRC, so we have applied the same rubric every year, with the same success.

WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

In 2018/19 we took the Tax Relief from the previous year and invested it into an exhibition for April 2018 increasing the production budget—helping us to make a strong and very high-calibre exhibition. The show was a success and was widely previewed and reviewed including in Vogue and Artform. It has been fantastic to have that level of additional revenue every year that can be put against the production of new work. It is very difficult to secure that kind of funding through other channels. As well as the production budget, we've been able to commit more to fees for artists that has a knock-on effect on all parts of the public programme, enabling artists to take more risks and try new things.

WHAT ARE THE MAIN CHALLENGES?

We were among only a handful of organisations making the claim in the first year (in Scotland). That seems to be changing, but it still feels like there is a long way to go to reach everyone who can claim. SCAN has been doing a terrific job getting actively involved in promoting this and last year our finance manager was involved in a number of online training sessions that were provided for other organisations. Some organisations may feel like they are not constituted appropriately to be able to claim.

We are very wedded to the particular blend of programme we have at the moment. In a typical year we would do 2 exhibitions, 1 additional large project and an accompanying series of events, so there is not a great deal of scope to extend the number of exhibitions we do. The Tax Relief certainly makes us feel better about committing to production spend on future exhibitions—knowing what is eligible makes us very confident about that.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

More formats to be allowable. The Simon Starling project that started our research into MGETR was both an exhibition and a live performance. The live performance was by far the more expensive element to produce, but, as we aren't a theatre company, we couldn't claim Theatre Tax Relief. Another project we carried out was Janice Kerbel's work that involved synchronised swimming. It cost three times more for the performance than for the exhibition in the gallery. Much of contemporary art practice involves live performance, whether readings, dance, or various types of production. It feels like a major exclusion not to allow those sorts of things to be covered by the tax relief. Including other artforms would make a massive difference to us and many other organisations.

HOW MUCH IS THE BENEFIT OF A CLAIM TO YOU?

Our turnover varies every year, fluctuating between £250K and £450K depending on projects. The highest claim to date was for £16.5K, the lowest £6K in 2019/20 as we didn't produce any exhibitions that year and were only able to claim for the following year's development costs.

WHAT DIFFERENCE WOULD IT MAKE TO YOU IF TAX RELIEF WAS ALTERED TO INCLUDE DIGITAL COMMISSIONING?

One of the interesting things about last year was that it made organisations really reflect on their core purpose. Like everybody, the bulk of our programme in 2020/21 became a mix of postponed, cancelled or indefinitely paused. A couple of months into lockdown we really considered how we could still support artists and connect them to audiences. Many organisations switched to online screenings, we did too, but by May/June 2020 a lot of people were getting fed up looking at video content and it didn't seem very reflective of our cultural life.

A lot of our commissioned work is sculptural. We came up with the idea of commissioning artists to make audio works to be listened to while audiences were walking—as a form of sculptural practice. We diverted budgets to pay artists a fee for this as a digital commission. It would be fantastic if we could consider that kind of commission as a form of exhibition and claim the costs. This is still exhibition content, as audio, and is sharable online through our website and multiple digital platforms—and we've had thousands of people listening in from around the world.

The shift that has happened in the last year allows us to consider these new formats, being able to claim for these would make a big difference. We want to carry on with that way of working, and to not think of it as a blip or experiment. It has worked, so if there was an incentive through the tax relief to invest in that kind of commissioning in the future we would do more of it. If we can't, it will be difficult to accommodate digital commissioning possibilities alongside real world exhibitions when we resume on flatline budgets. It would make a big difference to our programme activity in the future.

WHAT WE WOULD TELL OTHER VISUAL ARTS ORGANISATIONS ABOUT MGETR NOW?

Would you walk away from the prospect of low cost, unrestricted funding for a project of your choosing? It's a pretty rare thing. Speak to your accountant about how much it would cost to do a day's work on this. Speak to your peers about how they've approached it, they'll be happy to share their experience