



SNAPSHOT – 09

# MODERN ART OXFORD



[MODERNARTOXFORD.ORG.UK](http://MODERNARTOXFORD.ORG.UK)

Modern Art Oxford, 2017. Image © Modern Art Oxford. Photo: Edmund Blok

Modern Art Oxford is one of the UK’s leading contemporary art spaces.

Founded in 1965, the gallery is shaped by a longstanding commitment to education and inclusion. Free and open to all, it celebrates the relevance of art and creativity to society today and the role of culture as a progressive agent of social change. With its acclaimed exhibitions, artist commissions, events and participatory activities it encourages public engagement with creativity and the arts and promotes the importance of contemporary visual culture in today’s society.

## WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

The experience has been entirely positive. It is quite a complicated process at first, and involves accountancy knowledge, but we are lucky in that we have the capacity and financial expertise in house.

The scheme is invaluable in providing an additional source of unrestricted funding which we reinvest back into our public-facing work, increasing the benefit to the public from whom the tax is derived.

The more we spend the more we are able to claim. It incentivises growth and supports organisational resilience by providing a contingency in times of great organisational stress and uncertainty. The importance of the relief has of course been amplified by the impact of the pandemic on the sector.

## WHAT WERE THE MAIN CHALLENGES?

We are not eligible for corporation tax so were in many ways starting afresh with the process. Initially the task was to establish a formula for eligible costs that could be claimed, for example salary apportionment and exhibition-related expenditure, and this took a bit of time.

All of the exhibition team will be included as an eligible cost, then there will be around a quarter of the Director's time and an apportionment of exhibition-facing staffing costs and so on. Once we established the principles of what we could claim, we quickly created a formula which was approved by our accountants and auditors, and which we applied for the purposes of making the claim.

We claimed £61K in 2017/18 and £70K in 2018/19 and are looking to claim £69K for 2019/20, so it has definitely been worth investing the time in making the submission.

## WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

We use the returned unrestricted funds in a variety of different ways, all against our mission, none of it on overheads. For example, towards exhibition costs, public events, catalogues or creative learning work, all of which enables us to engage wider audiences and do so more deeply.

It also supports our digital programme — this year we allocated part of these funds against a new website design that will enable us to have a new e-commerce and ticketing platform, as well as greater capacity for digital commissioning. It is part of a culture of diversification of income which is so valuable for us.

We've spent a lot of time building our philanthropic base in recent years and another benefit from the tax relief is that it answers our donors' expectations that we are doing everything we can to raise funds in the context of their supporting us. It supports other stakeholder conversations as well, which is really important.

What has been especially valuable about the tax relief is that it forms part of a revenue mix that has enabled us to strengthen our Covid-resilience looking ahead to the next 24 months.

We have been able to use some of the funds to engage a consultant to help us develop our e-commerce, to improve the environmental controls and the ventilation of the public spaces, to redesign and refurbish our toilets bearing Covid in mind, and to upgrade our digital and wireless capacity to enable live broadcasting from the building should we close again.

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

It would mean more eligible expenditure that would increase our claim. It's a big investment area for us going forward. The inclusion of digital programming expenditure would enable us to support more artists and it would extend the scope of our audience-reach nationally and internationally. It would enable us to be more intelligent in evaluation and data capture as well, strengthening our ability to make the case to funders about impact and specifically engage more with individual donors, trusts, and foundations about the impact of our digital agenda.

Undoubtedly this physical/digital blended offer will continue in the future and this investment from the tax relief helps us to be more resilient. In the current climate we have to be ready for the possibility of building closure, public concern in visiting buildings, and the reintroduction of public health measures in the future. Our digital programming helps us to continue our mission working with artists and audiences independent of the building being open or closed in the future.

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

It's incredibly valuable in the context of great challenges for organisations in raising funds, having contingencies, managing risks.

It is worthwhile peers coming together to look at how they can access the accountancy support they need, or perhaps to work as a network to support each other to make their claims.

Tax relief is undoubtedly beneficial to strengthen the resilience of the sector in the years ahead, especially given the challenges of the post-covid recovery and it would be a great loss should it be withdrawn.

It would be helpful if local networks of organisations collectively commissioned an accountancy company to lead on claim submissions and worked together to lobby Arts Council England to provide grants to support organisations in those areas that are identified as obstacles to claiming.