



**Contemporary
Visual Arts Network**



**Museum
and Galleries
Exhibitions
Tax Relief**

SNAPSHOT – 14

IN BETWEEN TIME



INBETWEENTIME.CO.UK

In Between Time is an arts charity committed to nurturing the most internationally significant and urgent live art ecosystem for artists, audiences and participants in the UK.

Based in Bristol, the first In Between Time festival was delivered in 2001 as part of Arnolfini's live programme. Over two decades In Between Time has grown to become a critically acclaimed and globally respected producer of live and interdisciplinary contemporary art producing extraordinary artistic experiences culminating in a biennial festival.

WHAT HAS BEEN YOUR EXPERIENCE OF THE TAX RELIEF SCHEMES TO DATE?

To date we've only claimed Theatre Tax Relief (TTR), which we first discovered in 2016 through a member of staff who'd made claims at a peer organisation in London.

We used the really clear TTR guide from HMRC's website to create a system for itemising costs. Our accountant had not previously submitted a TTR claim, but did their research and together we prepared a template for formulating calculations and have used that template ever since.

Using the Arts Council guide on 'Managing Your Funds' we also changed our practice internally establishing a designated 'Fund for Programming Costs' from the unrestricted funds claimed back from the Tax Relief.

Image: The Record, 600 HIGHWAYMEN, IBT17

Photo: Manuel@DARC.media

In the first year of claiming TTR we completed a backdated claim for 14/15 as well as for 15/16. It was important for us at the time to backdate claims, as we are a Biennial Festival and this was our biggest claim at £26K.

Since then we claim on an annual basis. Non-festival year claim returns are around £4K for touring costs, primarily in Europe, of artists premiered in the Biennial.

Our average turnover is £350K per year; our first claim was about 7% of expenditure, subsequent claims have been up to 7%.

As our programmes are changing from primarily theatre-based toward greater public engagement and digital content, unfortunately sometimes things just aren't eligible.

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.

The main challenge was learning how the tax relief works. Our accountant at the time had not heard of TTR but had the expertise to work it out.

In 2018 we moved accountants to a charity specialist working with other organisations in Bristol. We continued to use the same template and didn't find claiming difficult once that was in place.

We still struggle with how to make a forecast for the claim within our budgets and we always cautiously forecast quite low. As with all arts organisations it can be hard to make projects work as our budgets are in constant flux, with funding parameters and various income streams to navigate.

From recent experience in this research and development process with regards to TTR, we'd like to experiment with new ways of forecasting to maximise our benefit from this relief.

WHERE ARE YOU NOW WITH MAKING A CLAIM FOR ANY OF THE EXISTING TAX RELIEFS?

Without any eligible activity last year we didn't make a claim — our last claim was in 19/20. Over the next year we are entering into a partnership agreement with the Arnolfini and will be looking at the possibility of a joint or split claim between Theatre Tax Relief and MGETR.

Going through the process of the YVAN/CVAN workshops and being part of the panels has been really useful in terms of us learning more about MGETR.

We now intend to research all tax reliefs to see if any of our future programmes might potentially generate claims. We are bringing the tax reliefs more formally into our forecasts too.

WHAT HAS THE IMPACT OF TAX RELIEFS BEEN FOR YOUR ORGANISATION?

We have been impacted very positively from the reliefs. The ability to claim on our touring costs has paid the salary of a touring producer to run that strand of the programme. This investment has seen a return of touring income back into our organisation from the toured venues at 25% of turnover.

We use our TTR designated funds each year to provide match funding for our programme budgets and fundraising. At a time when funding for the arts continues to face major cuts, we would struggle to survive without it.

Our festivals can employ up to 40 artists, 50 producers and technicians and provide on the job training and experience opportunities for over 50 volunteers. TTR allows us to initiate investment in the artists we collaborate with, to produce engaging projects that continue to place us as a leader in the presentation of accessible live art across the UK and the world.

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

We have always had a digital offer, but to date mostly based around documentation. As an international festival, we are working with a digital producer to develop questions around how to use digital to retain a sense of a “gathering” for international audiences.

We intend to upscale our digital offer alongside our live programme accessible with a paid pass. We will continue to programme this digital space with new content over time.

Artists for the next festival have been asked to provide live and digital content for our programme, designed in the event of another lockdown to ensure that no artist is left out of the programme.

Including digital commissioning in the tax relief would really help us as we move forward. Digital will always be an integral part of every festival and sits alongside all of our work. Currently the tax reliefs are quite focused on specific artforms and are starting to feel slightly outdated.

They don't fit the model of organisations working with dramatic performance, live art and experimenting with new ways of doing things. Also public engagement is key with many organisations now, reducing barriers and improving access to arts, which leads to forms of non-traditional participation.

Not all productions are “dramatic” — they can be interventions, provocations, workshops, spoken word events, etc. The arts would greatly benefit from support in all of these areas.

WHAT WOULD YOU TELL OTHER ARTS ORGANISATIONS ABOUT TAX RELIEFS?

Completing a claim takes less time and effort than most funding applications and with the right accountant is not that expensive. (It costs us £250 + VAT on top of our independent examination costs — a very small amount compared to the unrestricted income provided).

You don't have to be a tax whiz, once a template is made you can use it year after year.

Go for it!