



SNAPSHOT – 08

# DUNDEE CONTEMPORARY ARTS



[DCA.ORG.UK](http://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.