



SNAPSHOT – 10

THE MAC



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The MAC is a cultural hub that opened in April 2012 as part of the ongoing regeneration of Belfast.

Normally open 363 days per year, they offer an eclectic programme of visual art, theatre, dance, family workshops and lots more. Since opening, it has attracted over 2.2 million visitors. These visitors have enjoyed a rich mix of more than 3,000 live performances, 40 visual art exhibitions and 100 family workshops.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

MGETR has been hugely beneficial to The MAC. Like most artistic organisations, The MAC faces annual financial challenges to carry out its work. The fact that the MGETR scheme allows us to reclaim unrestricted funds really helps relieve some of that pressure.

What this amounts to for us, and contemporary art in Northern Ireland, is that it supports a full time assistant curator. The post-holder curates their own show at The MAC and through this exhibition we are able to secure additional funding and sponsorship, for example from Tourism NI (£5K) because the exhibitions attract visitors from across Ireland — a key target for tourism in Northern Ireland.

We outsourced accountancy work for our MGETR claim as we don't have the available financial resources within the staff team. Part of the claim goes towards that outsourced cost.

WHAT WERE THE MAIN CHALLENGES?

The main barrier was a lack of knowledge of the fund itself — we effectively stumbled across it. There was also a lack of in-house resources to make a claim.

The external firm we use for the MGETR calculates our corporation tax returns so we ensure these are aligned. We have always used project codes to record spending on individual shows, so we can access data quickly, but the eligible costs for the MGETR went beyond our existing recording mechanisms, requiring additional trawling, but it was worth doing this.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

The return for the amount of work could be better. We spend £150K annually on the visual arts part of The MAC programme, and then an additional £3 or 4K of costs associated to claiming tax relief and other returns, so £20K is not a huge windfall.

Clearly if it was 30% or 40% it would be better. Part of what we are dealing with is the perception of contemporary visual arts as a market, or as part of an economy. People see artworks selling for millions of pounds, but in reality most visual artists live hand to mouth. By supporting visual arts organisations, you are supporting the infrastructure for visual artists to have a livelihood.

WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

These funds give us leverage to gain additional exhibition funding from other sources such as trusts and foundations. It helps support the new post that has a wider remit than the shows themselves, and has led to conversations with those potential funders about the delivery of a public programme that includes creative learning and community engagement.

The first show from the assistant curator, “On Refusal — Representation and Resistance in Contemporary American Art”, worked with associate partners to support a programme on mental health, early intervention and working with the homeless. This societal benefit is really key as part of the role.

With this show in particular the MEGTR enabled us to commit research time to develop and realise an ambitious project and public programme that also increased our profile as an organisation representing international artists.

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

We've always had a good digital offer online with an archive of artists talks and in-conversation recordings but, in common with other arts venues we have increased our online activity recently. We have commissioned artists' responses to the Covid-19 situation and cross-artform responses to our exhibitions — such as *Michael Hanna — A Living Colour Index*. Investing in our website will allow us to plan more efficiently with the digital offer we currently have and want to grow. We digitised the work in the galleries to take it online, as it was our only option for continuing to show that work in some form.

It has been difficult, we've had a physical show up for three months but only been able to open to the public for 3 weeks. However from an organisational point of view, we are primarily focused on physically bringing people together through art and nightlife events. There is on-going and significant expense to keeping up with a digital offer, including the challenge of the sheer noise and volume of the competition in the digital space.

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

Use it or lose it! It's much more difficult for the Government to remove it if most organisations are claiming it and relying on it for growing funding, exhibitions and programmes. Not every accountancy firm would have the knowledge and expertise, but the firm we use (Harbinson-Mulholland, Belfast) would be the right size to support others. If you are a charitable organisation who runs a gallery it's worth having that conversation with them to see if they can help.