



SNAPSHOT – 11

# CHISENHALE GALLERY



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

Chisenhale Gallery is based in Tower Hamlets and was founded by artists.

It has a 38-year history as one of London's most innovative commissioning and production spaces for contemporary art. They support international and UK-based artists to make their most ambitious work to date. The building is home to Chisenhale Gallery, Chisenhale Dance Space and Chisenhale Studios. Working in partnership with schools and community groups across Tower Hamlets and Hackney, they work closely with communities and partners to uncover inspiring connections to everyday life through art.

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

We heard about it quite early on at an event hosted by Arts Council England, that included an HMRC presentation on MGETR. It generated lots of discussion at the time about what it would cover and what it wouldn't. Even at that early point there was a lot of talk about live art and performance events.

For our claim we contract an individual accountant who works with an arts sector focused firm — Counterculture. He completes the claim alongside our independent accounts examination, charging £3K for all of the work. It has been a fairly smooth process. We use Sage accountancy software internally to generate reports that cover everything in each exhibition, then go through the data

ourselves to remove anything that is ineligible before sending to the accountant to process the claim. We do this all in one go at the end of the financial year and it takes around a day to get it into shape.

### HOW MUCH WOULD THE BENEFIT OF A CLAIM BE TO YOU?

The total expenditure on exhibitions and commissions in any year is between £120K and £140K, plus the salary costs of curatorial staff that we apportion to each exhibition. We've claimed the tax relief three times, in 2017/18 for £27K, in 2018/19 for £36K, and £28K this year. So far this means an average of 5% of overall annual turnover (£650K).

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

It has had a big impact. In the first year we received the claim, we spent these funds on a curatorial trainee programme. After that we used it to support one of two new assistant curator posts. As well as developing the exhibition programme, this role supports communications and increases overall capacity. It has enabled us to increase the scale and ambition of commissions, including the interpretative materials, public programme, talks and events that we produce around them.

Without an assistant curator we would not have the capacity to work on bigger projects and partnerships as the senior curator is freed up to do that important development work.

### WHAT WERE THE MAIN CHALLENGES?

It took a bit of time to set this up in the first place, for example to get a corporation tax number having not submitted corporation tax returns previously.

Some of the eligibility requirements are restrictive. For example, we have used performance in the context of an exhibition and have had many conversations with our accountant about whether or not the performance element was an integral part of a work or if it was incidental, and whether if an exhibition can also exist independently without the performance, we could then claim for the costs related to the exhibition.

If the tax scheme was suitably geared toward contemporary art, things like live art and performance would be included, as well as a digital offer.

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

In the past year we've managed to only hold one gallery exhibition between October and December, rather than the four we normally have annually. So from the first lockdown we initiated a series of digital commissions; not only helping us to keep in touch with audiences but also staying true to our critical mission to support artists and continue to work with and pay artists.

In the past year we have used digital platforms to show online work from artists whose exhibitions had been postponed, as well as commission artists we have worked with previously, and others. We also produced online reading lists around other global concerns, such as mental health, resilience and resistance and Black Lives Matter. We hosted artists in conversation events via Zoom, for both public and patron audiences, and shared the recordings online.

Over the first lockdown and into the summer we posted fortnightly newsletters supporting newly released online commissions and highlighting existing digital work

We are currently working on a redesign and redevelopment of our website to enable it to be more effective in terms of digital commissioning and distribution. We now have a new role of Producer for Local and Online, and are committed to working with digital platforms going forwards. None of these things have enormous budgets, but if we could include them in the MGETR claim it would make a big difference.

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

Make a claim. If you feel like you don't have support from your accountant it's worth looking around for someone who can help. We have found it to be not that difficult, not that expensive, and massively beneficial. However, don't let what is and what isn't eligible in the tax relief influence your curatorial decisions!