



SNAPSHOT – 12

PEER



PEERUK.ORG

PEER is an independent arts organisation that has evolved from the ground up over the past twenty years, putting down deep roots within the socially, culturally and economically diverse area of Hoxton in East London.

To date they have worked with nearly 150 artists, writers, curators and educators. PEER’s big aspirations and modest size offers both emerging and established artists the opportunity to test bold ideas in an intimate environment that stimulates experimentation and dialogue.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

We were first made aware of it through our Arts Council Relationship Manager at a Board meeting in late 2019. We hadn’t seen any government guidance about it. Suddenly with the Sunset Clause getting closer, it was everywhere! We looked into the HMRC guidelines and spoke to Southwark Park Galleries (London) – which is a similar size to us – about how they dealt with

it and they said it was different from any other financial reporting that they had done before. They shared a template about how they managed it but it was complicated. We don’t have a finance team, and if you don’t have the finance software it is not possible to submit a claim – this is not made explicit anywhere in the guidance. Initially we were working with a bigger accountancy firm but the costs would have been a significant proportion of what we could claim back

so we put it on hold. We then went to a CVAN webinar in June 2020, where Rebecca Huggan from Newbridge Project put us in touch with an accountant called Pete O’Hara in Newcastle. Though a one-man-band, he understands and works with small arts organisations on their claims and has helped us make our claim.

Image: External view of PEER, showing Kadija’s Garden and Chris Ofili’s public clock ‘Black Hands’. Photo: Deniz Guzel

WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

All of our exhibitions and events have to be fund-raised for, often from trusts and foundations, but because of Covid-19 there is, and will be going forward, much more competition to secure this kind of funding.

These unrestricted funds can be used to support activity where we have not been able to secure restricted funding from other sources. The money can support our exhibition programme, all of which can be seen from Hoxton Street through our large glass frontage, and go towards local activities and programming. This enables us a bit more freedom when it comes to fundraising and programming, knowing we have a buffer of unrestricted funds to use. However, we don't let the tax relief decide what we are going to programme.

WHAT WERE THE MAIN CHALLENGES?

There are a lot of things we do that aren't included in the eligibility, and that are about reaching audiences and increasing the accessibility of the work. For example, public programming such as artist-led workshops for local audiences. These generate fees and material costs that must be recorded as running costs and are therefore not eligible.

We also run a programme supporting PEER ambassadors, which provides local young people with paid gallery experience and the opportunity to participate in PEER Notices. This is a 6 months programme where they work with an artist and access talks, workshops and group activity, which culminates in the production of an exhibition led by issues arising directly from their own community. All of that deep engagement work generates costs that can't be claimed, even though this activity is just as valuable as the core exhibitions.

In the last year we moved the majority of that activity online. Our work will almost certainly be more digital going forward, which again is currently ineligible.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

Arts organisations rely on a mosaic of funding sources, and unrestricted funds are rare and hugely beneficial. However, many in the sector are only just becoming aware of this tax relief and often the knowledge base around finance and tax is not held in house, but brought in from freelancers and done externally.

Currently the guidance is not accessible for anyone who does not have a deep understanding and existing knowledge of finance and accounting. Proper support and guidance need to be provided to enable arts organisations (and particularly smaller scale organisations) to take advantage of this important resource. It would also work better if it wasn't a requirement to hire in external accountants in order to complete the claim.

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

In 2018/19 we claimed back £7.2K, in 2019/20 £10.6K we are preparing our claim for 2020/21. It's not a huge amount, but is enough to produce a new exhibition or fund a local project.

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

First of all, Hackney, where we are based, has the highest proportion of areas within the most deprived 10 per cent nationally. This means that there is a real digital divide and digital poverty is a real issue in our local community.

We work very closely with our neighbour Shoreditch Library who usually provide access to these resources for the community. During the pandemic, people have not even been able to access their online resources. We know too from our Ambassadors that people are sharing devices and have bad wi-fi connections at home, so we've been wary of moving things online.

However, we've been addressing that during lockdown by doing activity in the gallery windows and for smart phones while still building our digital offer.

Our current crowdfunding campaign for the poetry publication, *Swirl of Worlds / Swirl of Words*, is very much about building people's confidence in coming back into the library and back into PEER.

We are working with the library on delivering a series of public events which will be a combination of in-person and online. We hope to be able to offer people access to the library's computers so that they can access the project online too. The work within the library we've not been able to claim for.

Digitally, we used Vimeo a lot for publishing commissioned digital content and for capturing and sharing the exhibition, performances and talks during lockdown. Paying for new software or add-ons to platforms is a barrier to programme development for us and will be to other smaller organisations.

HOW WHAT WOULD YOU TELL OTHER VISUAL ARTS ORGANISATIONS ABOUT MGETR NOW?

It's not as complicated as it seems if you are working with the right person. Find someone in accountancy who understands ACE NPOs, and the make-up of the multiple income streams of art galleries.

One of the most complicated parts for us was apportioning wages and working out what was eligible expenditure. Once you've done it for the first time, it's easy to reapply the process year after year.

Separate out your budgets and assign code according to the ACE guidelines as it really helps to follow these even if you are not an NPO. Exhibition costs such as set up, materials, technicians and transport are already then separated out from PR or marketing and educational activities which can't be claimed.