



SNAPSHOT – 13

THE COMMON GUILD



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The Common Guild is a visual arts organisation based in Glasgow. Established in 2006, it presents a dynamic, international programme of contemporary visual art projects, exhibitions, and events, offering access to world-class contemporary art experiences and discussions. In addition to their own programme, from 2008–2013 they worked in partnership with Glasgow's Gallery of Modern Art (GoMA) on the 'Art Fund International' scheme, building a new collection of international contemporary work for the city that included works by Emily Jacir, Roni Horn, Lothar Baumgarten, Fiona Tan, Peter Hujar, Omar Fast and Barabara Kruger.

WHAT HAS BEEN YOUR EXPERIENCE OF THE MGETR SCHEME?

The scheme was brought to our attention by our accountant as soon as it was announced so we've been claiming since 2017/18. We had been asking about Theatre Tax Relief in relation to a project (Simon Starling) we were doing at Common Guild that involved theatrical and performance elements and, as our director was, at the time, on the board of a theatre company, we knew about the Theatre Tax Relief.

We are quite a small organisation and found it to be quite straightforward to work out what was eligible and what wasn't in the MGETR. In the first year we spent some time internally establishing the rules about eligible expenditure. We then worked a little with our accountant to ensure the allocations and apportioning were correct, and our accountant prepared and submitted the first claim.

It was submitted with no queries coming back from HMRC, so we have applied the same rubric every year, with the same success.

WHAT HAS THE IMPACT OF MGETR BEEN FOR YOU?

In 2018/19 we took the Tax Relief from the previous year and invested it into an exhibition for April 2018 increasing the production budget—helping us to make a strong and very high-calibre exhibition. The show was a success and was widely previewed and reviewed including in Vogue and Artform. It has been fantastic to have that level of additional revenue every year that can be put against the production of new work. It is very difficult to secure that kind of funding through other channels. As well as the production budget, we've been able to commit more to fees for artists that has a knock-on effect on all parts of the public programme, enabling artists to take more risks and try new things.

WHAT ARE THE MAIN CHALLENGES?

We were among only a handful of organisations making the claim in the first year (in Scotland). That seems to be changing, but it still feels like there is a long way to go to reach everyone who can claim. SCAN has been doing a terrific job getting actively involved in promoting this and last year our finance manager was involved in a number of online training sessions that were provided for other organisations. Some organisations may feel like they are not constituted appropriately to be able to claim.

We are very wedded to the particular blend of programme we have at the moment. In a typical year we would do 2 exhibitions, 1 additional large project and an accompanying series of events, so there is not a great deal of scope to extend the number of exhibitions we do. The Tax Relief certainly makes us feel better about committing to production spend on future exhibitions—knowing what is eligible makes us very confident about that.

WHAT WOULD MAKE IT WORK BETTER FOR YOU?

More formats to be allowable. The Simon Starling project that started our research into MGETR was both an exhibition and a live performance. The live performance was by far the more expensive element to produce, but, as we aren't a theatre company, we couldn't claim Theatre Tax Relief. Another project we carried out was Janice Kerbel's work that involved synchronised swimming. It cost three times more for the performance than for the exhibition in the gallery. Much of contemporary art practice involves live performance, whether readings, dance, or various types of production. It feels like a major exclusion not to allow those sorts of things to be covered by the tax relief. Including other artforms would make a massive difference to us and many other organisations.

HOW MUCH IS THE BENEFIT OF A CLAIM TO YOU?

Our turnover varies every year, fluctuating between £250K and £450K depending on projects. The highest claim to date was for £16.5K, the lowest £6K in 2019/20 as we didn't produce any exhibitions that year and were only able to claim for the following year's development costs.

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

One of the interesting things about last year was that it made organisations really reflect on their core purpose. Like everybody, the bulk of our programme in 2020/21 became a mix of postponed, cancelled or indefinitely paused. A couple of months into lockdown we really considered how we could still support artists and connect them to audiences. Many organisations switched to online screenings, we did too, but by May/June 2020 a lot of people were getting fed up looking at video content and it didn't seem very reflective of our cultural life.

A lot of our commissioned work is sculptural. We came up with the idea of commissioning artists to make audio works to be listened to while audiences were walking—as a form of sculptural practice. We diverted budgets to pay artists a fee for this as a digital commission. It would be fantastic if we could consider that kind of commission as a form of exhibition and claim the costs. This is still exhibition content, as audio, and is sharable online through our website and multiple digital platforms—and we've had thousands of people listening in from around the world.

The shift that has happened in the last year allows us to consider these new formats, being able to claim for these would make a big difference. We want to carry on with that way of working, and to not think of it as a blip or experiment. It has worked, so if there was an incentive through the tax relief to invest in that kind of commissioning in the future we would do more of it. If we can't, it will be difficult to accommodate digital commissioning possibilities alongside real world exhibitions when we resume on flatline budgets. It would make a big difference to our programme activity in the future.

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

Would you walk away from the prospect of low cost, unrestricted funding for a project of your choosing? It's a pretty rare thing. Speak to your accountant about how much it would cost to do a day's work on this. Speak to your peers about how they've approached it, they'll be happy to share their experience