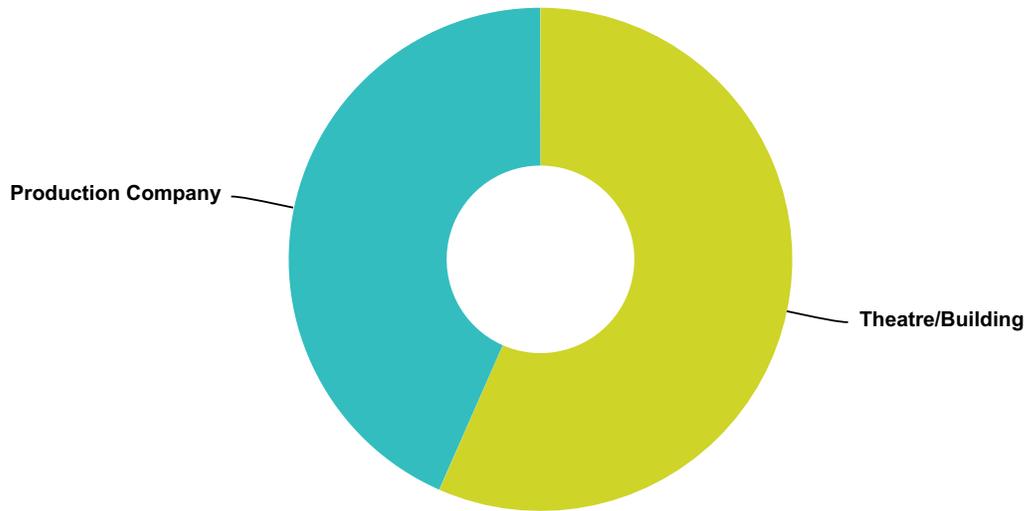


Q1 1. Are you a theatre/building or production company?

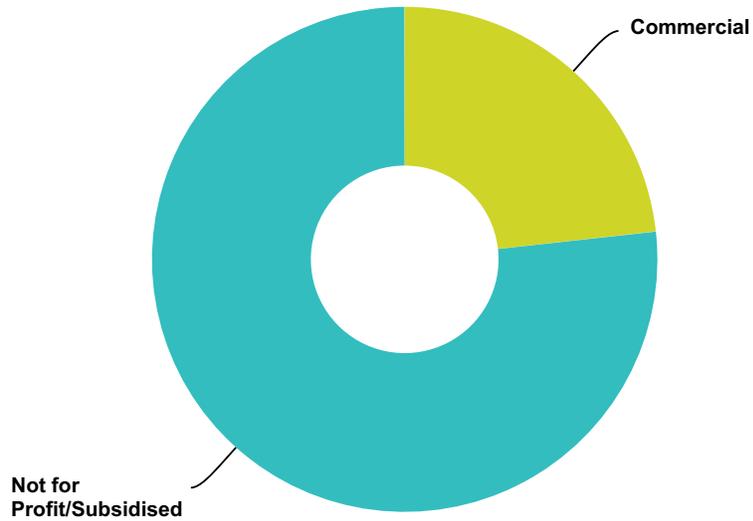
Answered: 129 Skipped: 0



Answer Choices	Responses	
Theatre/Building	56.59%	73
Production Company	43.41%	56
Total		129

Q2 2. Are you commercial or not for profit/subsidised?

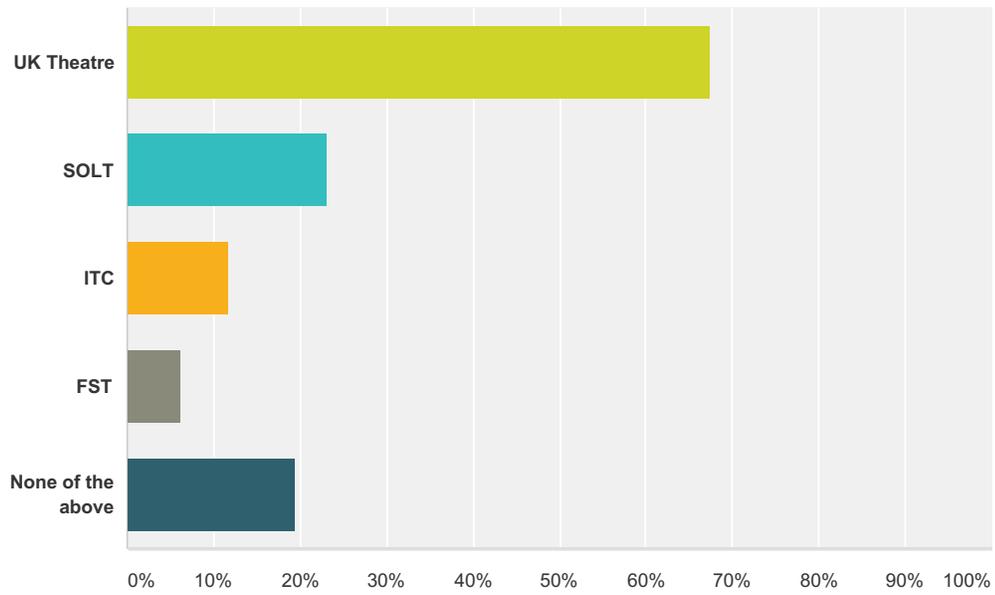
Answered: 129 Skipped: 0



Answer Choices	Responses	
Commercial	23.26%	30
Not for Profit/Subsidised	76.74%	99
Total		129

Q3 3. Are you a member of UK Theatre, SOLT, ITC, FST?

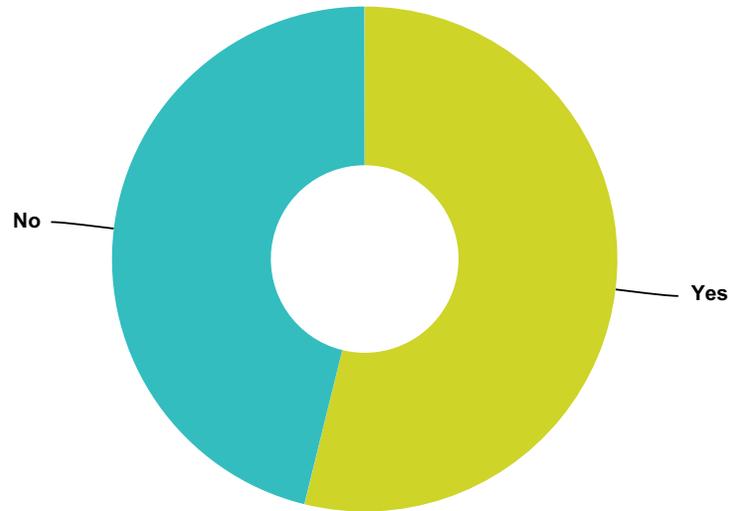
Answered: 129 Skipped: 0



Answer Choices	Responses
UK Theatre	67.44% 87
SOLT	23.26% 30
ITC	11.63% 15
FST	6.20% 8
None of the above	19.38% 25
Total Respondents: 129	

Q4 4. Have you made any Theatre Tax Relief claims yet? If no, please skip to questions 10, 11 and 12.

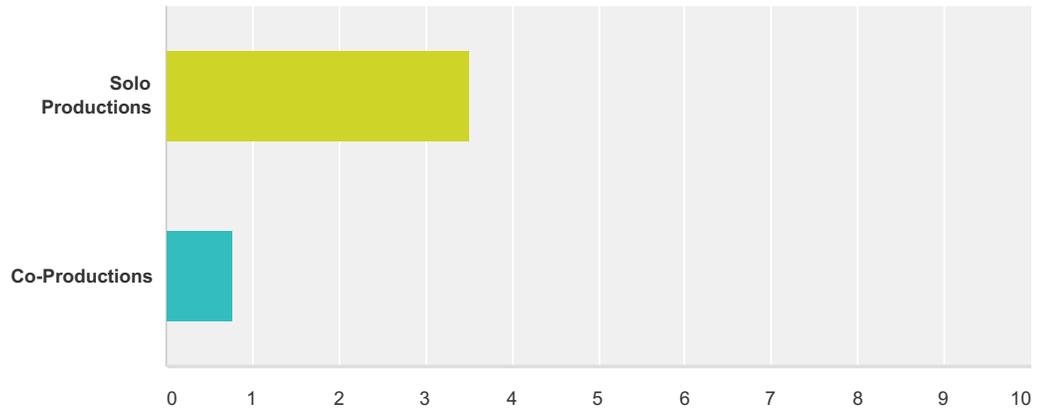
Answered: 91 Skipped: 38



Answer Choices	Responses	
Yes	53.85%	49
No	46.15%	42
Total		91

Q6 6. How many were solo productions? How many co-productions?

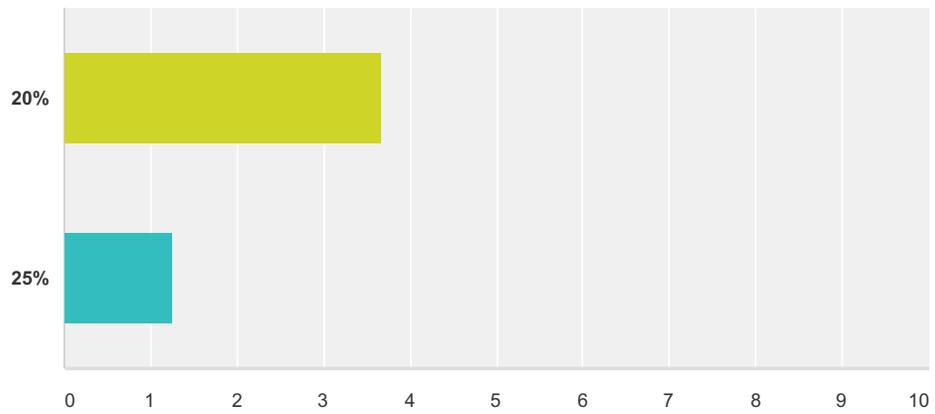
Answered: 47 Skipped: 82



Answer Choices	Average Number	Total Number	Responses
Solo Productions	4	154	44
Co-Productions	1	18	23
Total Respondents: 47			

Q7 7. How many at 20% level and how many at 25% level?

Answered: 45 Skipped: 84



Answer Choices	Average Number	Total Number	Responses
20%	4	151	41
25%	1	34	27
Total Respondents: 45			

Q.5 Have you made any Theatre Tax Relief claims yet? If yes, how many?

43 people answered this question

21 people answered 1
4 people answered 2
31 person answered 3
1 person answered 4
4 people answered 5

10 people provided more information –

1 claim in process
1 claim for 6 shows
1 in the charity and 1 in the trading subsidiary
1 claim relating to 7 productions
1 claim to go within the next couple of weeks
1 claim for 2014-15
4 claims – Received for on show in six weeks, still waiting for other three
We will however be making a claim in the next few months, so I have filled in what we are going to claim
One claim, for two productions in 2014-15
One claim covering 3 productions

Q.8 Value of claims in total?

44 people answered this question

1. none as yet
2. Not prepared to divulge
3. £4,493.40
4. £7k
5. £7,500
6. £12,000
7. £16k
8. £18k
9. £18,783
10. GBP20k
11. £21,000
12. £25,840
13. £27,800
14. 30000
15. £35,597
16. £40k
17. £44k
18. £44k
19. £50,000
20. £50,000
21. £51K
22. £51,437
23. £53,000
24. £66,753

25. £67k and we think we underpitched it because it was paid in full, no questions asked
26. £74,388
27. £76,149
28. £80,949
29. c. £83,000
30. £95,000
31. 100000
32. In excess of £120,000
33. £123,120
34. £166,526
35. £178,000
36. £258,040
37. £258,040
38. approx £280,000
39. 300k +
40. £301,574
41. £344k
42. c£500k.
43. 47,667 and 525,412 = 573,079
44. £735k

Q.9 What has this enabled you to do that might otherwise not have been possible?

39 people answered this question

1. Nothing
2. Produce high production values, artistically appropriate and accessible Christmas show for (main audience) once-a-year visitors.
3. Potentially 'higher risk' touring models, increase production spend.
4. This has plugged a funding cut but still doesn't cover the cuts and inflation within our organisation to continue to produce at a similar level.
5. Take on additional full and part time staff to work in the organisation
 - To tackle those projects which would be too risky to tackle without the benefit of the relief
 - To grow the production arm of our company, investing in infrastructure
6. We had planned to reduce our touring dates and our performing company, neither of which we have had to do. We will also be increasing activities to engage the general public; undertaking a marketing campaign to attract more 22 - 28 year olds to performances and increasing our talent development programme
7. Replace some of our lost grant subsidy from ACE and LA
8. N/A as we have not received the money yet.
9. Meet budget.
10. Claim submitted but not yet paid by HMRC
11. TTR has enabled us to positively plan new productions rather than reintroduce revivals.
12. Help to mitigate loss of ACE NPO funding
13. Will help us to build up our reserves to target level
14. Produce more work
15. Some increase in the scale of the productions

16. We are able to use the tax credit to support our in house productions and taking more considered decisions in producing shows that are not necessarily commercial but will support our audience development agenda and to support our work with new and emerging talent.
17. Take a production to Toronto & New York this spring 2016
 - Invest more in our productions and as a result employ 56% more actors and musicians as well as invest more in the production sets & costumes and the creative teams.
 - To be more adventurous in our programming of productions for the forthcoming year including a number of new productions
 - Nothing - it goes a little way towards offsetting a funding cut of £220,000 per year.
18. Additional productions
19. It will go towards producing a touring show in 2016
20. Not received it yet! - but it will certainly enable us to build reserves and also invest more in production.
21. It has made producing new work financially viable and we are now looking at producing more in the future.
22. We haven't received the relief as yet and it is still being considered so it has enabled us to run up a deficit on the 2014/15 accountancy year - not quite the positive outcome we were hoping for!!
23. Build reserves.
24. Help repay Investors and costs.
25. It pays for another show and another year's worth of one Community programme.
26. Give small pay increase to staff.
 - Balance the budgets for next year.
 - Put small amount into reserves.
27. To add more actor weeks to our season.
28. This has enabled us to really push forward with our new writers / new work as part of our mission to embolden the Artistic programme
29. Offset the effect on reserves of cuts in core funding.
30. Yes - put money back into production budgets (or perhaps not be in a position where we've needed to raid production budgets in order to sort out our overheads).
31. Income has been ring fenced while we consider options.
32. Nothing, they have not yet been processed by HMRC.
33. This has made it easier to attract investment and to put more resources into our production values.
34. Improve conditions for the actors.
35. Has de-risked production costs and allowed core funds to stretch further.
36. Employ more workers and less risk with new work.
37. Increase our acting company size, and resources for the stage, increased our creatives fees and artists salaries.
 - Ability to produce larger scale of productions.
38. Increase profit on the production.
39. Add more actor weeks to our season

Q.10 What training or support would you like on claiming Theatre Tax Relief?

51 people answered this

1. Initially the information was slow to come out but now is available. Further training not required.
2. TBC pending success of claim. Potentially legal arrangements re. Claiming as lead partner of consortium.
3. The area around VAT and the cultural exemption has still not been resolved. It would be useful to know how best to optimise this.
4. It would be useful to set up some kind of online forum for companies to share information and provide peer support - as there is very little expertise currently amongst producing companies.
5. I've already undertaken quite a bit of training and research through a variety of mechanisms and feel confident with it as a process
6. Directing theatre, running theatres, touring support including international touring & attending international festivals.
7. It depends if our claim is successful. If it is then I don't think any training at this stage would be helpful rather an exchange of experiences and methodologies.
8. Full please
9. We attended the UK Theatre Tax Relief sessions the other year and these were most useful. Perhaps a simple booklet that can demonstrate how the relief works and works through examples may assist.
10. We may need help persuading HMRC that contemporary dance is an eligible activity under the scheme.
11. How to deal with co-productions.
12. Knowledge sharing about what production costs are eligible.
13. Have paid for advice externally
14. A training session which distils HMRC's lengthy detailed guidance into a more succinct scheme of best practice would be really useful
15. A manual/template to aid claims
16. We paid for professional tax advice to prepare and submit claim.
17. It's too complicated. Clear guidance
18. None
19. Feedback on other organisations experience. Run through to ensure we are maximising relief available.
20. A FAQ guide would be really helpful - I'm sure the same sort of questions must pop up a lot. A full example would also be really helpful for both productions making a loss and a profit
21. There are a lot of issues (e.g. re interaction between co-productions, TTR and VAT) where different theatres are having separate conversations with HMRC and tax advisers. Is there scope for UK Theatre to take a lead on any of these issues?
22. How to persuade a local authority to support its use.
23. Nothing further. Already researched and attended many meetings and seminars on the subject and in communication with UK Theatre, other theatres and professional advisers on the subject.
24. We have had to take advice so a general overview would be really helpful
25. A straight forward guide to how it works
26. Training re dealing with TTR for co-productions
 - guidance on how it is for co-productions
27. It would be a huge help and benefit if UK Theatre could get clarity from HMRC on contemporary dance being eligible for TTR and how the claims should be presented and worded.
28. None really needed

29. we've attended UK Theatre course; we took advice from an external source. Networking around this item for our FDs to attend would be useful/helpful.
30. "Help with co-production claims and issues around vat.
31. Advice on what needs to go alongside claims (ie minutes of meetings etc)
32. Updates on any refinement to the rules as applied by HMRC
33. We are claiming as a charity rather than with a separate subsidiary, which has been a challenge. The current scheme is not set up to reward charity that have a profitable production which seems unfair, as the commercial producers are rewarded for profitable productions. Can this be updated in the future? I think it would make it a fairer playing field.
34. Training / Web Access to the latest HMRC thinking and what is being allowed / disallowed - what other theatres have managed to claim for. Group type discussions as part of a training to share our experience
35. Best practice 'Lessons learned'/'Dos and Don'ts' from the first year of claims - whether delivered via presentation or publication
36. Continuing updates on developments / HMRC interpretations etc.
37. Clear information on the 'How to' make the claim, written by someone who understands our industry, rather than an entire manual of HMRC-speak.
38. A seminar that explores best practice and practicalities. My understanding is that smaller companies have shied away from making claims, because it is so complicated.
39. The process, as it was new has been a little hit and miss and has caused some companies problems.
Training provided by UK Theatre at outset was good, no further training needed yet.
40. First claims are going in this month (February) - with advice from our auditors we waited until annual accounts had been filed for subsidiary company.
41. Attended UK Theatre day on TTR in Sept or Oct 2014. Very useful - has created the basis for all we put in place. Updates have tended to come from other venues and their experiences.
42. Definitely would want further advice and case studies on co-promotions and touring please."
43. Understanding how to get the most out of it, what is a qualifying production, what is qualifying expenditure
44. Further advice on claiming through a charity rather than a commercial subsidiary
45. The UKT/SOLT sessions were very useful.
46. More guidance on preparing claims as a charitable organisation without a Trading Subsidiary. A common approach for all subsidised organisations to the treatment of unrestricted ACE and other public funds (specifically, in our case, National Portfolio funding) in relation to a) calculating the TTR claim and b) establishing State Aid Intensity. More guidance on attribution on income and expenditure for organisations without a Trading Subsidiary whose activity straddles a Financial Year End.
47. We've now gone through the process so understand the mechanics much better. We will continue to use tax accountant advisors to check the claim but will be able to do more of work ourselves in future.
48. A complete understanding of it.
49. Advice on how to claim and what you can claim for.
50. One of our staff attended the original SOLT training session. No further training needed.

Q.11 Do you have any comments about the process of claiming Theatre Tax Relief?

50 people answered this question

1. I never knew there was such a thing
2. Not as yet. Seems familiar enough from prior experience with film tax credits, etc.
3. The process is straightforward. It would be helpful if co-producers could manage their own claims to avoid the VAT issue with companies who are Culturally Exempt.
4. We haven't made our first application as yet but are in the process of doing so - the HMRC website and contact point has been helpful with general queries so far and we have also asked one of our touring venues for guidance as they have made several applications and so are very familiar with the process
5. The subsidised/non-profit workaround is quite a lot of additional paperwork than the standard form. It is, of course, really positive that these types of organisations are able to access the relief but at the same time it is onerous. Also when co-producing with a venue, the balance of in-kind support is nearly always going to favour the venue which appears disadvantageous to the company. I'm sure that this is an anomaly of the workaround and may well be ironed out in the future but at present it isn't quite fair.
6. I've never heard of it until today. It should be more widely publicised.
7. The differing information coming from various professional bodies was confusing and unhelpful. Proper advice was expensive and all of it was caveated ahead of legislation. The guidance from HMRC was very late which actually helped us as we were late in submitting our Tax Return but I'm sure was problematic for other companies.
8. From our experience on the first claim it has been incredibly straight forward and our claim was accepted and payment made to us very quickly.
9. A complete pain in the butt! The claims take a massive amount of time. Hopefully worth it though.
10. Needed professional advice to understand the forms.
11. Some aspects have been technically complex (e.g. charitable company submitting a CT600; creating a VAT group involving a subsidiary company) and we needed our auditors to submit the claim on our behalf.
12. There was absolutely no advice from HMRC when promised and the process /understanding of it took up a lot of time
13. We paid for professional tax advice to prepare and submit claim.
14. We're mostly ineligible and it does little to help smaller receiving houses with one night runs. It appears to be beneficial only for west end venues.
15. I recognise that the claim is made through the corporation tax return but it would be helpful for there to be a mechanism to make a claim for work in progress if this were possible.
16. No
17. Just that the information available is very confusing!
18. No
19. Yes - highly convoluted for the non-accountant / non-initiated.
20. deciding how to structure co-production contracts / budgets in the light of somewhat vague guidelines has proved problematic
21. This is going to generate a significant additional cash flow strain
22. The local authority which operates this venue is not interested in setting up a mechanism for being able to claim- too much effort. Do not feel a trickle benefit through to us from external production companies.
23. No
24. None

25. We are still waiting for our first claim to be paid. The process was confusing to start with, not helped by the fact that HMRC didn't publish any detailed guidance until Autumn 2015
26. It's a shame that you need to use the long form CT600 to claim the relief. This means you cannot use the HMRC facility and need to pay more to complete your Corp tax submissions.
27. Poor initial industry advice about the need for a separate trading subsidiary.
28. Accountancy firms using arts companies to 'train up' on the TTR criteria instead of establishing the facts to start with and then offering sound, robust advice
29. All good.
30. Odd because there is no actual system and it's all a question of what is "reasonable". We don't know if we're getting it wrong and yet are exposed to possible clawback over several years if we are. Annoying that we have to set up yet more companies and have more bureaucracy. However, although I'm keen that we retain ACE and its funding, it is nice to have completely "free money" as it were through this route
31. Being able to discuss with other theatres has been helpful. I imagine for small companies without the support it is much harder.
32. We are claiming as a charity rather than with a separate subsidiary, which has been a challenge. The current scheme is not set up to reward charities that have a profitable production which seems unfair, as the commercial producers are rewarded for profitable productions. Can this be updated in the future? I think it would make it a fairer playing field.
33. Once it had been decided what to include the process of claiming was very straightforward and went through without query.
34. Because claims need to be accompanied by an approved set of annual accounts, there can be quite a cashflow 'drag' in terms of the delay between a production taking place and the submission + settlement of the claim. It would be helpful if there was a process whereby claims could be submitted earlier, once expenditure on a show was complete (possibly supported by some audit verification if desired) even if there was then a year end reconciliation process of claims submitted during the year.
35. Theatre Tax relief is actually a methodology for distributing public money to the arts and it is a very welcome addition to our income streams and allows us to make put more resources into the work. However, the process is extraordinarily cumbersome! The use of Corporation Tax as a means of distribution is more than a little Byzantine; the lack of guidelines didn't really help, either.
36. We made the claim and put a provision for the amount in our audited accounts for 2014-15. Had this claim not been successful it would have blown a significant hole into our finances and consequently was a source of concern and insecurity at the beginning of the current financial year. Fortunately the claim was accepted.
37. The complexity of the process generates little traps all along the path. For example, there is clearly a need to incorporate your subsidiary production company into your VAT group in a timely manner; otherwise the imposition of VAT by the subsidiary could completely negate the benefit of the claim to the parent. This extremely important activity did not come up in training sessions and not all companies managed to sort this out.
38. Having made the first claim, following this up for the second year should be a little simpler!
39. Surprised that HMRC didn't raise any questions
40. Better communication from HMRC, more clarity about the rules, simplifying the system so you can make the claim yourself rather than having to go through a larger party.
41. The process has made us more reliant on the services of professional accountants which incur additional costs (ultimately offset by the credit income). We now have to prepare statutory accounts when we might not have previously and the tax credit is input on a corporation tax return and we have to pay for these services.

42. HMRC appear to be taking their time as we haven't received the money as yet.
43. Our accountants are handling the claim on our behalf and we expect the money in due course.
44. From our side, we aren't chasing or pressing as we believe it will come in due course!
45. The lack of clear guidance and a standard approach to ACE NPO income has led to a great deal of uncertainty and an enormous amount of work for our organisation, where we have only one person managing finance. Our audit firm is doing its best to advise, but their own (inevitable) lack of experience of the scheme and knowledge of how various aspects of it should work for charities (meaning we are constantly modelling different treatments of the same figures) is exacerbating our frustration with the whole process.
46. Although the lack of legislation and uncertainty that has caused was a problem, the process itself was speedy once claim submitted. We had cash in our bank within a month.
47. Complicated and whilst I've been to training sessions on it not many people really understand it.
48. We submitted our claim at the end of October, but have still not received payment.
49. Not sure how to claim
50. Doing it through the CT return is frustrating and delays repayments for any shows produced through the core company rather than via SPVs. It seems an unnecessary complication to the process and would be preferable if claims could be submitted when ready and then a response received within the usual timeframe, even if the actual tax credit is not 'handed over' or deducted from CT due until year-end.

Q.12 If you are both a theatre/building AND a not for profit organisation, please answer the following question:12. We are gathering data to help inform discussions as to possible future gift aid changes on performing arts - How much was your gross ticket income last year? Please indicate if financial year or calendar year.

41 People answered this question

1. Financial year 2015 #2.122m
2. £560k (inc VAT)
3. Financial Year 01/04/2014-31/03/2015"
4. financial year no productions so 0
5. £1,825,326 Gross April 2014 - March 2015"
6. 83,000 last financial year
7. N/A
8. Year ended 31 March 2015 (financial year 2014-15): £709,000 (including touring)
9. £1,645,503 in 2014/15
10. £637k - financial year
11. £1M
12. 2014/15 financial year 780,882
13. £3.3m - financial year
14. £1,564.7k year to 31/03/2015
15. 850,000 financial year
16. Approx £3m for in house productions for year ended July 2015.

17. For financial year ended 31 March 2015 the Income from Box Office was £7,532,048.
18. £1,085,646 financial year 14/15
19. £6.2m
20. £18,130,000 2014/15
21. £2.6m (financial year).
22. £1,275,670 for financial year to 31.3.15
23. Local Authority Owned Theatre - financial year 1/4/14 to 31/3/15 = £7,978,128.04
gross ticket income
24. £14m
25. Financial year approx £2 million
26. Financial year to March 2015. £530,396
27. FY: £1.88net of VAT and net of levy/booking fee
28. £1,280,018.35 - 2014/15 Financial year
29. Circa £12m
30. 2015-16 Financial year £1.5M
31. £698,569 last financial year.
32. Financial Year to March 2015 £1,507,189
33. Last financial year 2014-15 our gross ticket income was £848,672; the projected out-
turn for this financial year is £881,664.
34. £15m financial year
35. 434,144 (financial year 2014-15) plus additional 79,019 from live-by-satellite
screenings and 136,540 from film screenings.
36. £175,000 financial year
37. 2014/15 financial year - £802k
38. FY 31 March 2015 £1,612,067
39. 250000
40. £2.247k (year ended 31 Mar 2015)
41. £20,000