

# Jazz musicians and volunteer promoters - falling between the cracks

## Contents

- 1 Introduction and summary
- 2 Items for action
- 3 Case studies
- 4 The Cultural Renewal Taskforce and Recovery
  - 4.1 The Cultural Recovery Funds – problems with the criteria for the allocation of funds
  - 4.2 A problem in the ministerial task forces – they are not joined up.
  - 4.3 A flaw in constituents of the Entertainments and Events Working Group
  - 4.4 How to get where we want to be
    - 4.4.1. A “snap” audit to determine who has received emergency funding.
    - 4.4.2 The development of a national arts plan.
    - 4.4.3 Retaining a reduced level of VAT for arts and entertainment events
- Appendices

## 1 Introduction and Summary

Whilst this paper deals with jazz musicians and volunteer promoters it would be equally applicable to many genres from folk to brass bands and from indie music to rap.

This paper reinforces the findings of the [Impact of Covid-19 on DCMS Sectors: First Report](#) by the select committee for Digital Culture Media and Sport. MPs say the response of the Department of Digital, Culture, Media and Sport has been hampered by the Department's fundamental misunderstanding across Government of the needs, structures and vital social contribution of sectors such as the creative industries. The Report finds the loss of performing arts institutions and cultural workers would put at risk the Government's 'levelling up' agenda and reverse decades of progress in cultural provision, diversity and inclusion.

The paper highlights the problems experienced by jazz musicians and jazz promoters in terms of funding and access to funds for self-employed musicians who are falling between the cracks.

The £1.5 billion recovery funding for arts and culture is to be welcomed along with the lowering of VAT to 5% for concerts. Regrettably, there are concerns about the delivery of the fund and the criteria that have been set by the DCMS. The fund is designed to support the survival of cultural and heritage organisations that are of international or national cultural significance, or that contribute to the levelling-up agenda, and that are at risk of no longer trading viably by the end of this financial year. Swathes of individuals and volunteer organisations crucial to a healthy music scene will fall through this particular crack. Bands and musicians do not suddenly arrive at the O2 Arena there is an infrastructure that assiduously works to get them there and if that infrastructure is left to flounder through a lack of investment, the UK will lose its competitive edge, in terms of music development, music exports and “soft power”.

Who determines who is of national cultural significance? As the Arts Council is delivering the fund, there is a potential for a conflict of interests between Arts Council funded National Portfolio Organisations (NPOs) and all the many organisations who do not receive funds from Arts Council England who will all be applying to the fund. The Arts Council to its great credit has produced full reports on the expenditure of their emergency funds to date of £64.8 million invested in 9,666 people and organisations plus £33 million to 196 National Portfolio organisations. However a “snap” audit is essential of those individuals and organisations who have received funds plus the title of the emergency funding scheme that provided these funds. This audit is crucial in order to identify those people and organisations that are falling between the cracks.

There is a problem with the ministerial task forces – they are not joined up. The arts are in the hands of the DCMS, whilst pubs and restaurants are with the Department for Business, Energy and Industrial Strategy. Pubs and restaurants enable a great deal of music making, entertainment, maturing circuits, comedy clubs. A prima facie example is the Pizza Express restaurant chain.

There is a flaw in the Entertainments and Events Working Group comprising 49 organisations. 69% of the organisations are based in London and 31% outside of the M25. Of the 49 members only two organisations are representative of diverse communities.

It is crucially important that with a new post-Covid and Brexit landscape a national arts plan is developed that ensures that the arts and culture play a part in healing the nation and drives the export of arts and culture. To make this happen the arts requires a reformation in arts funding with an organisation that can deliver a rolling, realistic and coherent national plan for the arts, entertainment and culture where under-represented musics and art forms finally get a place in the sun.

The Government should retain the 5% VAT rate for the performing arts and entertainment for the long term to assist recovery..

## **2 Items for action**

2.1 The Department for Digital Culture Media and Sport needs to get to grips with the structure of the overall community of the arts and creative industries. Small scale venues and volunteer promoters provide the seed bed and maturing circuits of tomorrows “stars” and are equally as important as organisations of *“international or national cultural significance”*.

2.2 Ensure that the emergency fund is for (a) all organisations, large and small, and not just for organisations of *“international or national cultural significance”* and (b) that funds are available for self-employed musicians who are currently falling between the cracks. ? Furthermore where is the recognition that small organisations will probably lack the capacity in terms of time, human resources and expertise in completing the application?

2.3 Ensure that possible conflicts of interest between the Arts Council and applicants from their National Portfolio Organisation are mitigated.

2.4 The membership of the Culture Recovery Board needs to be broadened with the addition of Independent Board Members with concrete experience of the “volunteer” constituency in the arts such as a volunteer promoter, musician or similar.

2.5 Conduct a “snap” audit of those individuals and organisations who have received funds plus the organisation distributing the emergency funds. This audit is crucial in order to identify those people and organisations that are falling between the cracks.

2.6 Find a mechanism to ensure the ministerial task forces are joined up.

2.7 Rectify the flaws in the Entertainments and Events Working Group so that (a) there is a better balance of organisations between London and the regions and (b) the Group is more representative of diverse communities.

2.8 Reform arts funding in England with an organisation that can deliver a rolling, realistic and coherent national plan for the arts, entertainment and culture where under-represented musics and art forms finally get a place in the sun.

2.9 A retention of 5% Vat for the long term for the performing arts and entertainment.

## **3 Case studies**

Covid-19 has had an adverse impact on jazz musicians and volunteer promoters who have fallen between the cracks. Whilst these case studies are applicable to jazz, there are a wide range of musics and volunteer promoters equally affected, who are the bedrock of the music ecology of the UK. If they go under, so do vast swathes of the music scene that nourishes everything from orchestras to opera houses to major venues, festivals and arenas.

### 3.1 The Vortex

The Vortex started as a jazz club in 1987 and was located in Stoke Newington Church Street, north London. But after the acquisition of that building by property developers, the club was moved in 2005 to the Dalston Culture House in Gillett Street, in Gillett Square, N16. The club receives no funding and relies on a group of enthusiastic volunteers to survive.

After more than 30 years as one of the most important live Jazz venues in the world, The Vortex needs help to survive. Whilst other venues opened up last week, they have been forced to remain closed. With no income since March, no government support, and no rent relief from their landlord, they are literally fighting for survival.

They recently launched our #SaveTheVortex fundraising appeal on [Crowdfunder](#). It costs £20,000 a month for them to be able to pay their rent and cover basic costs. That's just over £650 a day. With no clear idea of when they will be able to re-open the club to a live audience and no associated income, they are completely reliant on the generosity of their loyal supporters and the public to keep going.

### 3.2 Another small London venue

This is a small jazz restaurant and brassiere in Battersea, SW11. The proprietor sums up the position

*"Music Venue Trust have agreed to give me £5,700 odd (not rcvd yet) out of the Mayor's fund. I raised £4,500 from the Save Our Venues website. Music Venue Trust were informed from day one I needed £15,000 to stay afloat – and more after the close down was extended and now also with no live music and now 50% or less restricted trading capacity we cannot meet overheads and with such a reduced capacity we will be trading into debt either way and, like so many others, are probably trading insolvently.*

*We have to open on the 4th October with no music – if we do not open, the landlords will say it's our fault that we cannot pay the rent. The landlords are now owned by a USA hedge fund."*

### 3.3 A volunteer promoter in the East Midlands

Volunteer promoters are the bedrock of the UK jazz scene. A volunteer promoter is a person or a group of people who run jazz events without payment as they are committed to proselytising live jazz and making sure it gets heard. The promoters in the East Midlands are two musicians.

*"The venue at which we operate closed in March and we had to pull all our concerts until further notice. We are used to being completely reliant on ticket sales and other unsolicited support from our club members.*

*We receive zero income from external funding e.g. arts bodies or music trust funds, and as there have been no punters and no ticket sales, we have had no income. It would have been nice to pay the musicians a small cancellation fee when we had to cancel, but we were unable as we had no money coming in.*

*As a club we do not know when we will be able to resume normal operation - if our audience is distanced appropriately, we doubt whether the reduced numbers we can admit will allow us to cover the cost of the room hire, never mind pay the touring guest performer and the house musicians. Although we never say die, we have had to ask ourselves some serious questions about whether we can continue on the shoestring on which we have been existing, and feel we have fallen through the gaps as regards venue support from government or any other funding bodies. We have been offered none, and the research I have done has not yielded any funding streams that I can apply for to support us during the shutdown or a period of reopening with reduced numbers."*

### 3.4 A volunteer promoter in Leeds

Steve Crocker is the chair of Jazz Leeds a volunteer promoter.

*"The situation for jazz promoters is a difficult one given that around 50% of our audience are aged over 60 years. Our recent audience survey showed that only 16% of people were ready to come back right now to inside concerts, even with appropriate social distancing measures in place. Looking ahead that figure rises somewhat – but still only 54% of the audience said they would consider returning within 6 months. This effectively overturns the economics of putting on indoor gigs, even before we take into account how many people our venues can accommodate through social distancing.*

*Online concerts are also not a popular option - one respondent summed it up in saying "I spend all day working on a computer and don't want to spend my leisure time stuck in front of one".*

*The bulk of the jazz scene depends on voluntary promoters like ourselves to keep going, yet future losses from running live concerts will make it very difficult for us to continue"*

### **3.5 A musician and educator**

Tina May is a jazz musician and educator who is caught in the trap that as the Government required self employed musicians in colleges to be placed on PAYE and contracted only for term time employment

*"I am one of, very many, performing musicians who have been caught in a grey area between government support for self-employment and being paid as an hourly paid lecturer at leading conservatoires.*

*I typed in my UTR and was told that I could not get the subsidy as a self-employed musician. My PAYE payment, as an hourly paid lecturer meant that my earnings as a musician were just under the threshold. Unfortunately, my concerts have all been cancelled and I cannot be furloughed as an hourly paid lecturer. My jazz concerts (see live dates on my website [www.tinamay.com](http://www.tinamay.com)) would have kept me over the summer until the beginning of term and teaching was resumed.*

*I am an international recording artist, musician and teacher and feel that this arbitrary 50 percent rule for self-employed musicians is absolutely ridiculous."*

Please note: to qualify for any financial support from HMRC then at least 50% of the total taxable income must come from self-employment (not that your profits must be 50% of the self-employed income). Before the PAYE imposition Tina would have qualified for financial support.

Thirty eight percent of Musician' Union members have not qualified for emergency funding or for furlough and self-employment support schemes (SEISS) either of the schemes in the first place.

## **4 The Cultural Renewal Taskforce and Recovery**

Appendix 1 and 2 contain details of the Cultural Renewal Task Force. There is no point in beating about the bush. There are problems with the Cultural Renewal Task Force:

### **4.1 The Cultural Recovery Funds – problems with the criteria for the allocation of funds**

The Government should be congratulated on providing £1.5 billion to aid recovery and the lowering of the rate of VAT for concerts to 5%.

The £1.5 billion is made up as follows:

- A £1.15bn support pot for cultural organisations in England, consisting of £880m in grants and £270m in loans.
- £100m of targeted support for England's national cultural institutions and English Heritage.
- £120m of capital investment to restart construction on cultural infrastructure and for heritage construction projects in England paused because of the pandemic.
- Extra money for devolved administrations, with £97m for Scotland, £59m for Wales and £33m for Northern Ireland.

Arts Council England has been allocated a £500 million to fund Culture Recovery Fund: Grants Programme. However the criteria have been set by the DCMS and are:

*“The Culture Recovery Fund: Grants programme will focus on supporting cultural organisations affected by the Covid-19 crisis that are at risk of no longer trading viably by the end of this financial year and that are considered to be of international or national cultural significance, or that contribute to Government’s levelling-up agenda.*

*The criteria for this fund have been set by Government, and the grants will be administered, awarded and monitored by the Arts Council on behalf of the DCMS. Grants of between £50,000 and £3 million will be awarded from a budget of up to £500 million.*

*This funding is available to:*

*Cultural organisations (both profit and not for profit) based in England that are properly constituted and are registered at Companies House and/or Charity Commission, and are able to produce at least one year’s full independently certified or audited financial statements.*

*Local Authorities, Universities and other Public Sector bodies who run or maintain cultural services can also apply.*

*For this programme, we define ‘cultural’ as sitting within the remit of Arts Council England; however Library services are not eligible to apply.”*

There are serious problems with the criteria for this fund and they cannot be laid at the door of the Arts Council. The Arts Council is the right organisation to administer the fund as they have the experience and operational management skills to deliver through their Grantium funding scheme. However there is a potential for a conflict of interests with National Portfolio Organisations funded by Arts Council England and organisations who will be applying who are not funded by the Arts Council.

Applications for over £1m will be treated similarly to over £250k however they will also be shared with the Culture Recovery Board appointed by DCMS and ask them for comment before a final decision is made. Members of the Culture Recovery Board have been appointed by DCMS,

The full list of board members on the Culture Recovery Board is as follows:

- Independent Chair – Sir Damon Buffini
- Commissioner for Cultural Recovery and Renewal – Neil Mendoza
- Arts Council England – Sir Nicholas Serota, Chair of Arts Council England
- Historic England – Sir Laurie Magnus, Chair of Historic England
- National Lottery Heritage Fund – Rene Olivieri, Chair of NLHF
- British Film Institute – Jay Hunt, BFI Governor (Board Member)
- DCMS – Emma Squire, Director for Arts, Heritage and Tourism

Independent Board Members:

- Claire Whitaker - is the Bid Director for Southampton City of Culture 2025. Prior to this, she was a Director of Serious and Arts Council funded national portfolio organisation
- Baroness Kate Fall - Senior Advisor and executive director of Brunswick’s geopolitical offer, Trustee of Atlantic Partnership.
- Hemant Patel - ([Royal Pharmaceutical Society](#))
- Samir Shah - Chief Executive and Creative Director of Juniper TV

The membership of the Culture Recovery Board needs to be broadened with the addition of Independent Board Members with concrete experience of the “volunteer” constituency in the arts such as a volunteer promoter, musician or similar.

The problem is that the DCMS appears to have ignored the fact that the arts in the UK are a community from individuals to voluntary organisations to major profit and not for profit organisations. To put it crudely if you are not of international or national significance you are hung out to dry. Who determines that an organisation is of international or national significance? Bands and musicians do not suddenly arrive at the O2 Arena, there is an infrastructure that assiduously works to get them

there and if that infrastructure is left to flounder through a lack of investment the UK will find itself losing its competitive edge, both in terms of music exports and of “soft power”.

Furthermore where is the recognition that small organisations will probably lack the capacity in terms of time, human resources and expertise in completing the application?

This paper reinforces the findings of the [Impact of Covid-19 on DCMS Sectors: First Report](#) by the select committee for Digital Culture Media and Sport. MPs say the response of the Department of Digital, Culture, Media and Sport has been hampered by the Department's fundamental misunderstanding across Government of the needs, structures and vital social contribution of sectors such as the creative industries. The Report finds the loss of performing arts institutions and cultural workers would put at risk the Government's 'levelling up' agenda and reverse decades of progress in cultural provision, diversity and inclusion.

The Government is committed to: *“To build back better. To build back bolder.”*, *“double down on levelling up”*, *“building people up, giving everyone growing up in this country the opportunity they need, whoever you are, whatever your ethnicity, whatever your background.”* Please see: <https://www.conservatives.com/news/boris-johnson-unveils-a-new-deal-for-britain>

There is a woebegone and appalling lack of knowledge on the constituent parts of the arts in England and the rest of the UK and is evidenced by the current criteria for the Arts Council administered fund.

It is crucial that there is a “snap” audit of what emergency funds have been dispersed prior to the Government rescue package and to whom. The Arts Council to their great credit have produced full reports on the expenditure of their emergency funds to date of £64.8 million invested in 9,666 people and organisations plus £33 million to 196 National Portfolio organisations.

#### **4.2 A problem in the ministerial task forces – they are not joined up.**

This allocation would appear to be in the hands of the DCMS ministerial led task forces. However the task forces are not joined up. The arts are in the hands of the DCMS, whilst pubs and restaurants are with the Department for Business, Energy and Industrial Strategy. Pubs and restaurants enable a great deal of music making, entertainment, maturing circuits, comedy clubs. A prima facie example is the Pizza Express restaurant chain.

#### **4.3 A flaw in the constituents of the Entertainments and Events Working Group**

The DCMS task force is being assisted by an Entertainments and Events working group comprising 49 organisations. 69% of the organisations are based in London and 31% outside of the M25. Of the 49 members only two organisations are representative of diverse communities, Attitude is Everything and Notting Hill Carnival Ltd. Furthermore a whole range of musics, musicians, and volunteer promoters have fallen between the cracks.

#### **4.4 How to get where we want to be**

Do we know where we are now? And where we want to be in the new landscape? With the money in place, the arts, culture and entertainment sector requires two crucial actions:

##### **4.4.1 A “snap” audit to determine who has received emergency funding.**

Who has already received funding from Local Authorities, Arts Council England and other emergency funds for example and crucially who are the people and the organisations that are falling between the cracks?

For example volunteer promoters, musicians who are unable to access HMRC emergency funding

##### **4.4.2 The development of a national arts plan.**

It is essential that a national arts plan is developed, a plan that brings all the components of the arts together from pubs to cinemas, from opera houses to folk and jazz clubs, from theatres to art galleries

and from museums to libraries. To make this happen the arts requires a reformation in arts funding with an organisation that can deliver a rolling, realistic and coherent national plan for the arts, entertainment and culture where under-represented musics and art forms finally get a place in the sun.

#### **4.4.3 Retaining a reduced level of VAT for arts and entertainment events**

Until 8<sup>th</sup> June 2020 seven countries – including the UK - had no reduced VAT rates for cultural events. Fifteen countries had reduced rates ranging from 10% down to as low as 3% (Luxembourg). The remaining six have reduced rates ranging from 18% to 12%.

As at 9<sup>th</sup> June 2020 twenty-three countries (including the UK) had reduced rates for cultural events from the highest reduced rate at 10% to the lowest at 2.1% (France). These are due to end in December 2020/ January 2021.

The UK has granted a reduced rate of 5% until 31<sup>st</sup> December 2020. However the UK should continue with a reduced rate for the foreseeable future to help venues weather the coming months. If after December 2020 the UK granted a reduced rate of 7.5% (the average reduced rate in the EU for cultural events). then on every £1 charged for a gig, the 11.5 pence saved on VAT at 20% could be ring fenced and recycled into touring or other live gig opportunities.

## **Appendices**

### **Appendix 1 Cultural Renewal Taskforce**

The government published its COVID-19 Recovery Strategy on 11 May 2020. It set out that non-essential retail businesses may be reopened in phases from 1 June, where and when it is safe to do so, and if those businesses can meet new “working safely during coronavirus” guidelines. Reopening other (currently closed) businesses and public places will take place when the science allows, and when they can meet new COVID-19 secure guidelines, which relate to their specific activities. To support the development of such guidelines, the government has established five ministerially-led ‘taskforces’:

- Recreation and leisure (including tourism, culture and heritage, libraries, entertainment and sport) (Department for Culture, Media and Sport)
- Pubs and restaurants (Department for Business, Energy and industrial Strategy)
- Non-essential retail (including salons) (Department for Business, Energy and industrial Strategy)
- Places of worship (Ministry for Housing, Communities and Local government)
- International aviation (Department for Transport)

DCMS is also planning to appoint a representative from our world class tourism sector to the taskforce.

The individual experts appointed to the panel represent themselves, and not the organisations they work for. The role is unpaid.

The five new ministerial-led taskforces have been set up to develop blueprints for how and when closed businesses and venues can reopen safely, following publication of the UK government’s National Covid-19 Recovery Strategy to help rebuild Britain.

Oliver Dowden, the Secretary of State for Digital, Culture, Media and Sport (DCMS), will be chairing the taskforce responsible for the recreation and leisure sectors with:

- Alex Scott (former England international and Arsenal footballer and now a Sports Broadcaster)
- Sir Nicholas Serota (Arts Council England Chair)
- Edward Mellors (Mellors Group Events)
- Neil Mendoza (Commissioner for Cultural Recovery and Renewal, Entrepreneur, publisher and philanthropist)

- Lord (Michael) Grade of Yarmouth (TV executive and former Chair of BBC and ITV)
- Baroness (Martha) Lane-Fox of Soho (Founder of LastMinute.com)
- Mark Cornell (Ambassador Theatre Group)
- Tamara Rojo (English National Ballet)

## The role of the taskforces

The taskforces will be crucial to the reopening of sectors of Britain's economy. They will support the renewal of DCMS sectors and help develop new COVID-19 secure guidelines for the reopening of public places and businesses, where and when it is safe to do so. The focus of the groups' work will be on:

- Ensuring that COVID-19 secure guidelines are developed in line with the phasing ambitions and public health directions, building on the existing (work settings) guidance and providing intelligence and sector-specific expert input
- Develop creative solutions, including digital solutions, to drive the return of sectors whilst maintaining consistency with the medical advice
- Agreeing and ensuring alignment of all relevant sectoral guidance
- Providing key sector stakeholders direct access to ministers

As the nation's economy begins to move towards recovery and regeneration, the Taskforce will look to see how creative new approaches could help sectors thrive in future, building on existing channels of government support (like the Corona virus Jobs Retention Scheme, Retail, Hospitality and Leisure Grants, a 12 month business rates holiday, and £200 million of emergency public funding through the Arts Council, Historic England and National Lottery Heritage Fund).

The first meeting of the Cultural Renewal Taskforce took place on Friday 22 May and will meet on a weekly basis. The work of the taskforce will be supported by eight working groups chaired by DCMS Ministers, which will include representatives from key sector bodies and organisations and focused on areas like sport, entertainment and events, museums and galleries, heritage, tourism and libraries.

## Appendix 2 - Role of the groups, membership and terms of reference

### 2.1 The Working Groups' aims are to:

- Provide a forum for sector specialist and other experts to help develop guidance
- Identify and resolve practical, sector-specific guidance-related issues
- Develop a sector-wide plan for disseminating and implementing guidance
- Discuss actions and updates arising from the Cultural Renewal Taskforce
- Give stakeholders the opportunity to put questions and suggestions to Ministers

Organisations represented on each Working Groups are listed below. The taskforce and working groups also include a number of government departments including Public Health England and the Health and Safety Executive.

Each working group includes a wide range of relevant organisations and membership bodies to represent relevant sectors.

If you would like to contribute further ideas to their work please contact: [enquiries@culture.gov.uk](mailto:enquiries@culture.gov.uk)

Working group	Lead Minister	Scope of each group
Broadcasting, Film and Production	Minister for Media and Data	Television production; film production; music production; advertising, video games and audio production
Entertainment and Events	Minister for Digital and	Ticketed (and non-ticketed) entertainment and events (indoor and outdoor), including cinemas,

<b>Working group</b>	<b>Lead Minister</b>	<b>Scope of each group</b>
	Culture	theatres, music venues, festivals, concerts and sport gatherings.
Heritage	Minister for Sport, Tourism and Heritage	Heritage institutions and attractions, including indoor and outdoor activities; hired venues.
Library Services	Minister for Digital and Culture	Library services including those delivered to the home; supervised computer/internet/business advice access on an individual basis; loan services (e.g. click and collect); mobile library services; library buildings.
Museums and Galleries	Minister for Digital and Culture	This group will cover museums and galleries.
Sport	Minister for Sport, Tourism and	Professional and elite sport; non professional sport and physical activity including gyms, sports grounds, leisure centres, ice rinks, bowling alleys and swimming pools.
Visitor economy	Minister for Sport, Tourism and Heritage	Tourism accommodation; business tourism, including conferences; visitor attractions, amusement parks/ funfairs, arcades, zoos, bingo and casinos.
Youth	Minister for Civil Society	This will cover a range of youth service provision, including youth clubs and youth organisations such as the Scouts and Guides; as well as targeted youth work interventions for vulnerable young people.

## **2.2 Entertainment and Events Working Group**

DCMS has established the recreation and leisure taskforce which will be supported by working groups including the entertainment and events group and others like sport, museums and galleries, heritage, tourism and libraries

The Entertainment and Events Working Group, bringing together representatives from around the country to develop advice and guidance on the reopening of cultural venues across the nation, helping to get employees back to work and audiences once again enjoying our thriving cultural sector. It will also focus on considering how to begin rehearsing and producing theatre, music, film and dance. The group will also consider the potential implications of a return to work for both disabled artists and audiences and the work of suppliers in the sector.

The panel will help identify and resolve specific issues and play an important role in the development of guidance for the sector to restart. It will inform the work of the Cultural Renewal taskforce as we start to rebuild, renew and regenerate the nation.

### **Entertainment and Events members**

Organisation	Region/town situated	Role	National Organisation	Publicly funded		
Adlib	Liverpool and Glasgow	Adlib - Sound Light and Visual Solutions	Global	No		
Ambassador Theatre Group (ATG)	London	Theatre	Global	No		
Artist Managers						
Arts Council England	London	The national development agency for creativity and culture that is the arts	England	Yes		
Association of British Orchestras	London	The <b>ABO</b> represents the collective interests of professional orchestras, youth ensembles and the wider classical music industry throughout the UK	UK	No		
Association of Circus Proprietors	London	The ACP, is the leading-edge trade association providing leadership and professional support for the circus industry in Great Britain and Northern Ireland	UK	No		
Association of Independent Festivals	London	The AIF is a national not for profit trade association and the UK's leading festival representative body	UK	No		
Attitude is Everything	London	Attitude is Everything improves Deaf and disabled people's access to live music by working in partnership with venues, audiences, artists and the music industry	UK	Yes - Arts Council England		
Bectu	London	Bectu is the union for creative ambition. We represent over 40,000 staff, contract and freelance workers in the media and entertainment industries.	UK	No		
Birmingham Hippodrome	Birmingham	Birmingham Hippodrome is one of the UK's busiest multistage theatres, welcoming on average over 500,000 visitors	Birmingham	No		

		every year.				
Birmingham Royal Ballet	Birmingham	Connects with its audiences and communities in its home city of Birmingham, throughout the UK and across the world.	Birmingham	Yes Birmingham City Council and Arts Council England		
Bridge Theatre	London	The Bridge Theatre is a commercial theatre near Tower Bridge in London that opened in October 2017	London	No		
British Film Institute	London	The BFI is the UK's lead organisation for film, television and the moving image.	London and UK	Yes – Arts Council England and others		
Cadogan Hall	London	Cadogan Hall is an historic venue in the heart of Chelsea, London. It presents a wide range of events, from classical music to children's shows, talks and jazz	London	No		
Concert Promoters Association	Henley-on-Thames	Concert Promoters Association has worked to represent and promote the interests of its members and to provide a forum to campaign on issues of concern and support the growth of the industry. Information sharing and lobbying are their primary functions	UK	No		
Equity	London	A union of more than 47,000 performers and creative practitioners, united in the fight for fair terms and conditions in the workplace.	UK	No		
ESL Gaming	London	Founded in 2000, ESL has been developed into the world's largest esports company leading the industry across the most popular video games with numerous online and offline competitions.	Global	No		
Events Industry Forum	Chepstow	The Events Industry Forum provides an	UK	No		

		informal organisation that brings together event industry trade associations and similar bodies to discuss issues of common interest. (27 members)				
Film Distributors Association	London	The Film Distributors' Association is the voice of the UK's film distribution industry; they represent the companies that release films for UK cinema audiences including 20th Century Fox, Universal Pictures, Icon Films, Walt Disney Studios and many more.	UK	No		
Games London / London Games Festival	London	Games London run a programme of year-round support for games creators and games culture in the city. They bring investors and exposure to a billion-pound sector and have helped generate in excess of £40m direct investment creating 550 jobs since being founded in 2015. They also deliver the London Games Festival.	London	No		
Glastonbury Festival	Glastonbury	Music festival	Global	No		
Independent medical expert member	-	-	-	-		
LW Theatres	London	7 Theatres in London owned by Lloyd Webber Theatres	London	No		
Kenny Wax Productions	London	A leading Producer and General Manager in the West End and regionally.	Global	No		
Leeds Playhouse	Leeds	The Leeds Playhouse is a theatre at the heart of the city and region they call home.	Yorkshire	Arts Council England and Leeds City Council plus sponsors		
Live Comedy Association	London	Representing and connecting the UK Live Comedy Industry to	UK	No		

		ensure we survive and thrive in the face of Covid-19 and beyond				
MRL Ltd	Knottingley, West Yorkshire	Safety management, crisis and risk management, and resilience planning, from the company's base in Yorkshire.	UK	No		
Music Venue Trust	London	Music Venue Trust is a UK Registered Charity which acts to protect, secure and improve UK Grassroots Music Venues for the benefit of venues, communities and upcoming artists	National	No		
National Outdoor Events Association	Wells	The National Outdoor Events Association is the UK's leading outdoor events trade association.	National	No		
Newcastle Theatre Royal	Newcastle Upon Tyne	Newcastle Theatre Royal is one of the finest and most historic theatres in the UK, built in 1837 Grade 1 listed landmark! It is home to drama, West End musicals, comedy, ballet Pantomime.	Newcastle and region	No		
Night Time Industries Association	London	The NTIA is the voice for the sector and works to increase awareness and understanding of its contribution and benefits. It seeks to influence the decisions of policymakers and ensure that the night time economy continues to flourish, supporting regeneration, creating jobs and enhancing the UK's international reputation.	National	No		
Nimax	London	Operates six theatres in London	London	No		
Notting Hill Carnival Limited	London	The Notting Hill Carnival - annual event featuring sound systems and parade bands that has taken place in London since the mid 1960s	London	Yes		

One Dance UK	Birmingham	One Dance UK is the sector support organisation leading the way to a stronger, more vibrant and diverse dance sector.	National	Yes - Arts Council England and Paul Hamlyn Foundation		
Production Services Association	Bath	The PSA is the trade association for companies and individuals involved in the live event production industry..	National	No		
Ramps on the Moon	Ipswich	Ramps on the Moon is aiming to enrich the stories we tell and the way we tell them by normalising the presence of D/deaf and disabled people both on and off stage. Led by New Wolsey Theatre, Ipswich, Ramps on the Moon brings together a collaborative network of six National Portfolio Organisation theatres: Birmingham Repertory Theatre, Theatre Royal Stratford East, Nottingham Playhouse, Leeds Playhouse, Sheffield Theatres and strategic partner Graeae Theatre.	National	Yes – Arts Council England		
Really Useful Group (RUG)	London	The Really Useful Group is wholly owned by Andrew Lloyd Webber and exists to produce, license and promote his shows and music around the globe.	Global	No		
Royal Albert Hall	London	The Hall is held in trust for the nation, with its purpose being to promote the Arts & Sciences and to preserve and enhance the Grade 1 listed building. The Hall operates without any recurrent government funding.	London	No		
Royal Liverpool Philharmonic	Liverpool	The Royal Liverpool Philharmonic Society is a British society based in Liverpool, England,	Liverpool	Yes – Arts Council England		

		that manages a professional symphony orchestra, a concert venue, and extensive programmes of learning through music.		and Liverpool City Council		
Royal Opera House	London	A major performing arts venue in Covent Garden, It is the home of The Royal Opera, The Royal Ballet, and the Orchestra of the Royal Opera House	Global	Yes – Arts Council England		
Secret Cinema	London	Secret Cinema is a London-based entertainment company that specialises in immersive film and television events. It conducts screenings at initially undisclosed venues in London, which include interactive performances in purpose-built sets.	London	No		
Southbank Centre	London	Southbank Centre is the UK's largest arts centre.	National	Yes – Arts Council England		
The Musicians Union (MU)	London		National	No		
The National Arenas Association	Location unknown	The NAA is a forum for event venues and concert halls with a minimum indoor seated capacity of 5000.	National	No		
Theatres Trust	London	They champion the future of live performance, by protecting and supporting excellent theatre buildings which meet the needs of their communities	National	Mixed		
UK Cinema Association	London	The UK Cinema Association represents the interests of well over 90 per cent of UK cinema operators by number and market share. Their members include single-screen/owner-managed sites as well as the largest circuit and multiplex operators	National	No		

Society of London Theatre	London	Society of London Theatre (SOLT) is an organisation that works with and on behalf of their London theatre members to champion theatre and the performing arts.	London	No		
Vue Cinema	London	Vue Entertainment is a leader in the premium entertainment cinema sector in the UK. Vue has 91 state of the art cinemas throughout the UK and Ireland. Vue Entertainment is part of Vue International - one of the world's leading cinema operators, brands in major European markets and Taiwan, spanning ten countries, over 280 sites and over 2,400 screens.	Global	No		
What Next?	Various	What Next? is a movement that brings people together to debate and shape the future of Arts and Culture in the UK. Comprised of 30 chapters operating across the UK, that meet regularly in their own local community and together at quarterly meetings. Supported by a small core team working a total of 3.5 days a week and a Steering Group of sector leaders.	National	Yes - Paul Hamlyn Foundation, Esmée Fairbairn, Arts Council England		
Young Vic	London	They have some of the most diverse and engaged theatre audiences in London, enjoying work of the highest quality at low prices	London	Yes - Southwark Council, Lambeth Council, Arts Council England		

**Appendix 3 - Standard rate of VAT in EU countries with countries operating reduced rates for cultural events**

Until the 8<sup>th</sup> June 2020 seven countries – including the UK - had no reduced VAT rates for cultural events. Fifteen countries had reduced rates ranging from 10% down to as low as 3% (Luxemburg). The remaining six have reduced rates ranging from 18% to 12%.

As at the 9<sup>th</sup> June 2020 twenty-three countries (including the UK) had reduced rates for cultural events from the highest at 10% to the lowest at 2.1% (France). These are due to end in December 2020/January 2021

The UK has granted a reduced rate of 5% until the 31<sup>st</sup> December 2020. However the UK should continue with a reduced rate for the foreseeable future to help venues weather the coming months. If after December 2020 the UK granted a reduced rate of the average reduced rate in the EU for cultural events 7.5% then on every £1 charged for a gig the 11.5 pence saved on VAT at 20% could be ring fenced and recycled into touring or other live gig opportunities.

#### Covid-19 VAT rate changes 7<sup>th</sup> July 2020

Country	Standard rate of VAT %	Reduced rate of VAT for cultural events. Implementation date 8 June 2020 %	Covid-19 Reduced rate of VAT for cultural events. End date 31 Dec 2020 %
Austria	20	13	10
Belgium	21	12	6
Bulgaria	20	21	10
Croatia	25	13	13
Cyprus	19	9	5
Czech Republic	21	15	10
Denmark	25	0	0
Estonia	20	0	0
Finland	24	10	10
France	20	5.5	2.1
Germany	19	7	5
Greece	24	6 For certain theatre events	6
Hungary	27	18 For certain open air concerts	18
Ireland	23	9	9
Italy	22	10	10
Latvia	21	0	0
Lithuania	21	0	0
Luxemburg	17	3	3
Malta	18	5 For some cultural events	5
Netherlands	21	9	9
Poland	23	8	8
Portugal	23	13 For some cultural events	13
Romania	19	5	5
Slovakia	20	0	0
Slovenia	22	9.5	9.5
Spain	21	10	10

Sweden	25	6 Cultural events excluding cinema	6
UK	20	0	5 End date 12 Jan 2021

Source: <https://www.avalara.com/vatlive/en/vat-rates/european-vat-rates.html>