

Advocating to enable choirs access to Orchestra Tax Relief: case studies from leisure-time music groups



INTRODUCTION & BACKGROUND

Since the introduction of Orchestra Tax Relief in 2016, Making Music has been providing a service submitting claims on behalf of instrumental groups in its membership.

There are now 85 groups registered and using this service. 100% of submitted claims have been successful, claiming over £1 million for leisure-time music groups over the last 7 years.

In 2023, Making Music also started submitting Theatre Tax Relief claims on behalf of members.

Choirs – professional or leisure-time – have not been eligible for creative tax reliefs, despite being a large and successful sector which provides much employment to professionals and makes a significant local social and economic contribution, including to night-time economies.

Hence the proposal now to make ‘voice’ an eligible instrument for Orchestra Tax Relief, thus enabling any acoustic vocal ensembles of 12+ to claim creative tax relief.

This document collates case studies demonstrating the increased ambition and activity of instrumental groups that have claimed Orchestra Tax Relief. There are also two case studies showing exponential growth of production budgets over three years of OTR claims, thus repaying those tax reliefs with increased spending.

CASE STUDY 1 - Norfolk Symphony Orchestra

Impact of additional income from OTR claims

- Allows them to develop ambitious and wide-ranging programmes with higher costs, including works by living composers and others whose works are in copyright, works requiring large orchestration (where they need to hire extra players for concert day) and with high-quality soloists for concertos and similar works.
- Maintaining and widening access through their provision of free attendance at concerts for under-18s.
- Audience development: From 2021-22 (pre enhanced OTR) - conservative programme with mostly well-known works out of copyright - audiences were 144 to 393, across 4 concerts, 35 young people’s free tickets supplied. To 2022-23, (higher OTR rate) - more ambitious, including some popular in-copyright works and with larger orchestrations - audiences of 174

to 549 across 5 concerts, 115 free tickets for young people. 2023-24 (reporting part way through) - more ambitious still, starting with a performance of *Symphonie Fantastique* (325 audience incl. 16 young people), moving on to a production of popular film music, using a very large orchestra and attracting nearly 600 audience.

- They can keep membership affordable for players, including those on low or very low incomes. And keep tickets affordable for a wide audience.
- Maintaining their equipment and replacing it as necessary to ensure high quality productions. In 2023, they were able to update and repair some of their old equipment, including percussion instruments, and they have now attracted more regular players in their percussion section.

Quote - "OTR makes a huge difference to what we can offer. That 19% or so of our budget allows us to plan concerts in a comfortable, modern, accessible venue, with a good range of (sometimes expensive) repertoire, and high-quality extra players and soloists."

Context – NSO meets and performs in King's Lynn (Levelling up For Culture place), a geographically remote town over an hour's drive from the nearest city, with a train service only to Cambridge. Other than NSO, there is generally only one concert a year by a full orchestra in the town, by a professional orchestra as part of the King's Lynn Festival. They therefore provide a much-needed opportunity for local people to see orchestral music live, on their doorstep. The players are aged from 14 to 80s and the orchestra provides a social focus for its members; for many it is one of their main ways of meeting others.

CASE STUDY 2 - Scarborough Symphony Orchestra

Impact of additional income from OTR claims

- Enabling the performance of in-copyright music. They performed the UK premiere of William Grant Still's fifth symphony in 2023, fourth in 2024 and have programmed third in 2025 as part of their performance cycle of all his symphonies. Cost was around £450 per hire which would have been out of their price range. No other orchestra in the UK has performed all – or any - of these works by this 20th Century African-American composer.
- Enabling the performance of more contemporary music e.g. Panufnik Polonia suite, cost £376 and works less often played e.g. Tomasi Trumpet concerto, cost £430
- Performing works that need (paid) extra players e.g. Shirley Thompson's New Nation Rising symphony, with rapper, chorus, and many additional instruments
- They can maintain their current (low) admission costs in a low income North Eastern region

Quote - "With the benefit of OTR, we are building a large, committed and enthusiastic audience (between 300 and 400 per concert), a significant increase on pre COVID levels, who have told us they appreciate hearing and being educated in music they have not experienced before. We would anticipate a drop in audience numbers and income if we stopped being so innovative. We are also aware that we need to keep our players' enthusiasm, and without the challenges of

varied music, we would risk losing regular players and the ability to attract new ones, affecting the viability of the orchestra in the long term.”

Context - SSO operate in a low income North Eastern region. They provide free tickets for all under 18s, and to refugees who would not otherwise be able to attend. They provide free membership of the orchestra for students.

CASE STUDY 3 - Misbourne Orchestra, Amersham

Impact of additional income from OTR claims

- Enabling the performance of in-copyright music. Hiring music in copyright can cost hundreds of pounds, whereas hiring out of copyright pieces from Hertfordshire Library costs £30.
- Greater use of paid, professional soloists.
- Audience development. An increase of 15% in audience numbers, with an increasingly loyal audience.
- Orchestra development. Recruitment: new players have joined after hearing the orchestra play. From 2 cellos, they now have 8, and they have four new violinists. Retention: members are enjoying playing pieces they would not otherwise have ever played.

Quote - “After seeing our new programme, we have attracted more members. We started this period with 2 cellos, we now have 8. Four more violin players joined. Several are coming back to playing again after years of absence.”

CASE STUDY 5 – (actual figures from claimant showing growing spend due to OTR support)

Financial Year End	Total Production Budget	OTR Claim	% of Production Cost Recovered through OTR Claim
2022	£ 5,459	£ 1,530	28%
2023	£ 17,472	£ 4,618	26%
2024	£ 25,000	£ 7,183	29%

CASE STUDY 6 – (actual figures from claimant showing growing spend due to OTR support)

Financial Year End	Total Production Budget	OTR Claim	% of Production Cost Recovered through OTR Claim
2022	£ 8,898	£ 2,245	25%
2023	£ 14,022	£ 4,498	32%
2024	£ 20,146	£ 6,069	30%