

Mapping the future

*A guide to business
planning for small
arts organisations*

	<i>Contents</i>	<i>Page</i>
1	Introduction	2
2	What the plan contains	4
3	The planning process	6
4	The feel of the plan	11
5	Budgets and forecasts	12
6	Using a computer and spreadsheet	16
7	Checklists for specific developments	17
8	More information on spreadsheets	17
9	Plan format - section headings	18
10	Useful information	19



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The VAN Guide to Business Planning is designed to help you plan better and to make successful applications for funding.

Designed for people in voluntary arts and other small organisations, this booklet will help you understand the process of business planning and write a plan which will be useful to you and fulfil the requirements of the funders.

It should be particularly useful for projects applying under the Arts Council of England's Arts Capital Programme or the Regional Arts Boards' Regional Arts Lottery Programme (RALP).

It has been written in consultation with the Arts Council of England and the Regional Arts Boards and contains accurate, up to date information and advice.

Why do we need a business plan?

- A business plan is one of the application requirements for two or three year projects under the Regional Arts Lottery Programme.
- It is also a useful document for any organisation undertaking a capital development or a large or long term arts project.
- In many ways the planning process is every bit as valuable to an organisation as the finished plan.

Who is this booklet for?

Mapping the Future is designed to help a very broad readership so those with more experience may find some sections re-stating the obvious. Those who are creating a simple plan for a small scheme may not need to go through every step in the booklet.

A cautionary word

Before making any application, you should carefully read the application pack and detailed guidance for applicants.

1 INTRODUCTION

What kind of projects need business plans?

This booklet should help you with your business planning no matter what activities you are considering. However, it is mainly concerned with the three types of RALP projects for which you will need a business plan before you can get funding.

These are: arts projects, capital projects and organisational development.

Arts projects

- developing your work in a new direction
- working with a new community
- bringing together two or more artforms
- expanding a successful pilot project.

Capital projects

- buying or re-furbishing a building
- buying expensive equipment such as computers or vehicles
- commissioning a work of art.

Organisational development

- creating long-term stability for your organisation by structural change
- developing new markets to reduce reliance on public funding
- managing change by training of staff and volunteers
- dealing with debts.

What is a business plan?

Sometimes when small arts or crafts organisations are asked for a "business plan", they feel anxious. "Why should we?" and "how can we?" are often the questions they ask. "We paint watercolours/put on plays/make videos/do embroidery/play music. We don't run a business."

The language of business is alien to many not-for-profit organisations. Whilst within the context of a commercial enterprise, profitability is the key, an arts organisation is there to do something different. Nevertheless, it will still need to make plans, however informal, to get things done and it will be accountable to its members as it carries out those plans. However, once public money (such as Arts Council or Regional Arts Board money) is involved, an organisation also becomes accountable to the

funder and the public. A written plan is one way of demonstrating that you know what you are doing and that you can be trusted with the money.

Your plan will use the language and tools of business planning. This will not make it any less your plan, nor will it change your organisation into a profit-led business. What it will do is allow you to present your ideas in a way that will be clear and reassuring to potential funders. Your local council will go through a similar process when they plan for the arts in your area. Although the result may be called an “arts plan”, it is a business plan by another name. For the purposes of getting the money for your project (the funding), you will call your plan a business plan and your approach will be “businesslike” in the best sense.

Many organisations are quite happy with very little in the way of formal planning. Usually this is because they are repeating a broad format already agreed. Concerts and exhibitions, for example, often happen at the same time each year, at the same place. The content will change but the structure remains the same. A body of expertise builds up, this expertise often resting with one or two individuals, such as the summer exhibition secretary or the one act play festival co-ordinator.

However, it is healthy for any organisation to have a hard look at itself from time to time and to ask “where are we going?” At times of change or development it is essential and the bigger the change, the more important the planning becomes. For example, a performing arts group taking on a building for the first time, or an organisation working on a longer term arts project with a new target group, or a different art form would both need to plan in detail because of the new skills required.

At its simplest, your business plan is a clear account of the developments you will undertake over a set period of time - usually the duration of the project.

Your plan says:

- **what you will do**
- **when you will do it**
- **where the money will come from**
- **when and how the money will be spent.**

Business plans are a combination of the ideas you have and the costs of making them happen.

Reading about a foreign country before you visit it can reduce anxieties and increase your enjoyment. Your plan can have the same effect. It is a way of spying out the land, knowing what can be known and making better guesses about the unknown. So what you end up with will be like a good map and guide, with all known obstacles marked.

Is a strategic plan different from a business plan?

Some people consider them to be different documents and some believe them to be the same thing. It is not important as long as you are clear what you are being asked for.

It may be helpful to think of a strategic plan as your vision of where you want to be in the long term. It lays down the priorities and suggests a timetable. A strategic plan may be thought of as the first part of your business plan. To your members and your local community it is the most important part. Your treasurer and bank manager will mainly be interested in the second part which is the figures. An arts funding body should be equally interested in both.

For the rest of this document, we shall simply call the entire business plan, “the plan”.

How a plan is used

Your plan has many uses, probably more than you realise when you start planning:

First, your plan is a formal document that gives a snapshot of your organisation and the project as it was on the day the plan was finished. Individual sections of the plan can be used to explain your ideas to others.

Second, it can be used to raise money for the project. A plan is usually a good idea for a small application but it is essential for a large application for capital funds or for long term (two to three year) arts projects. It can also be shown to other people who might provide money (usually called funders) and so help to raise funding for your scheme.

Even when all the money is in place, you might find that not enough of it has arrived in time to meet a big expense. This is what is meant by a “cashflow problem” and you may need a temporary overdraft from the bank or even a bank loan. The plan is once again the key document because it shows the long-term position.

Third, it can help you to control the project in a number of ways. For example architects, solicitors and other professionals involved will quickly understand the project once they have read the plan. New volunteers in key positions like committee or board members will find the plan a great help. New groups of people you are working with in new areas will understand why you want to work with them and how they will benefit.

Who will read the plan?

Officers who deal with applications in the Arts Council, Regional Arts Board officers, local authority arts officers, trust fund officials, members of your organisation, local community leaders, professional advisers and new helpers will all read your plan. You should keep this wide readership in mind when writing it.

2 WHAT THE PLAN CONTAINS

General view

There is no such thing as a standard plan, although there are some standard formats (see section 10). Your plan is unique to your organisation and you must present it in a way that feels right for you. The scheme that follows covers all the main requirements and it will serve you well. However, it is only a guide and there is no need to copy it exactly.

The section headings

There are five sections to the plan and the first four are considered here. They are:

History and Background, Current Activities, Changes and Developments, and The Annual View.

The fifth, Finance, is covered in detail in Chapter Five, page 12.

i. History and background

Some background is important but keep it short and factual. You will need to explain the following:

- **why your organisation exists**
Not the “objects” from your constitution but a plain statement, for example: “We exist to give the people of Newtown the chance to enjoy singing and listening to 20th century choral music”.

- **how and when it was set up**
- **how it has changed over the years**
- **the legal description of your management structure**

If your organisation is an ordinary club or society with a simple constitution this will be “an unincorporated association”.

You might be a limited company, probably “limited by guarantee”, in which case you will have “Articles of Association”.

Other possibilities include a “partnership”, “co-operative” or “a Friendly Society”.

The secretary of the organisation will know what your legal structure is.

- **whether you have “charitable objects”**
If you are a registered charity, fine. If not, to have “charitable objects” you must have a clause in your constitution that prohibits distribution of any surpluses to members and specifies that all proceeds be applied to the objects of the organisation. You must also have a clause that stipulates that, in the event of the organisation being wound up, all remaining assets will not be distributed to members but donated to an organisation with similar objects.

There are some excellent booklets on the subject available from the Charity Commissioners in England and Wales. See page 19 for addresses.

- **your “management structure”**
How the management/executive committee is elected, how it reports to members, how often it meets, what regular sub-committees there are and so on.
- **the numbers and general background of members**
- **whether any premises are owned and any paid staff are employed.**

ii. Current activities

This is a description of what you do expressed mostly in figures. In this section you should describe briefly where your money comes from under general headings and broad amounts. For example:

All these are classed as “earned income”:

- **subscriptions & donations**
- **fundraising events**
- **shows, exhibitions etc.**
- **hiring out your building or equipment**
- **sales of tickets for performances**
- **sales of publications.**

These are classified as “public funding”:

- **grants from the local council (usually referred to as the local authority)**
- **grants from Regional Arts Boards**
- **grants from the Arts Council of England**
- **grants from local arts councils**
- **grants from Europe.**

These are examples of “non-public funding”:

- **grants from trusts and foundations**
- **donations from individuals**
- **sponsorship from business.**

Then specify the number of voluntary and paid helpers, staff, tutors, conductors, directors etc. Work out roughly the number of hours of work you get from all these people. Do not forget to include the time that is spent on committee meetings.

All this work, whether it is paid or voluntary, together with your income, is called your “inputs” in business jargon. There is no need for you to use this expression, but you may come across someone who does.

Next, cover the expected effect of your project in terms of commissions, number of days of performances, concerts, exhibitions, meetings, rehearsals, classes, education work, training, artists employed, summer schools, festivals and so on. The application pack will specify what details are required - read it carefully. These details of your activities expressed in numerical terms are called your “outputs” in business jargon.

Although this section should be factual and numerical, it does not have to be totally dry. By all means give a sense of the commitment shown and the enjoyment that results. This is not the time, however, for recruiting members.

If the activities of your group change from year to year without any regular events, the best solution is to cover the last full year and to contrast it with a recent year with a very different pattern. Remember that the reason for giving your current activities is that your

developments will show how much more you will be able to do. In jargon, “your outputs will increase”.

In this section you should also cover your relationships with outside bodies. For example:

- **how your membership of a regional or national association gives you a wider perspective through training or festivals**
- **the funding you have had from the local council or a Regional Arts Board**
- **the links you have with a particular school or community**
- **the regular donations you make to local charities**
- **the services you provide to your wider community, for example, taking shows round to old people’s homes, helping with hospital radio, or providing attractions for tourists.**
- **which other groups you work with.**

iii. Changes and developments

Many organisations can continue to do the same number of activities of the same type year after year with little formal planning. Change and development is what you need to plan for. This section is the place to lay out in detail the changes that you are planning. Here you will capture the heart of your plan and you will need to be clear, precise and detailed. Look back at your account of your current activities and specify how things will change.

In general, your readers will be expecting increased and/or better activity. For example:

- **how the project will allow you to work with a new group of people**
- **how the new equipment will allow a youth section to be started**
- **how converting the old store into a snack bar will attract more visitors and make money.**

You do not have to go into detail about finance here but some broad figures will help. You do not have to deal with the timetable here either; that comes in the next section.

End this part of the plan with a one or two sentence description of the organisation as it will be when the changes are complete. This will summarise for the reader why you have written the plan and what exactly you are hoping to do.

iv. The annual view

This section has separate parts called Year One, Year Two, Year Three and so on. In each part state quite clearly what you are going to do in each year.

You should base it on financial years rather than calendar years. If your organisation has a financial year other than 1 April to 31 March, it might be a good time to consider changing it. Local authorities and arts funding bodies work on April to March financial years and it often makes life easier to do the same.

The first year might be less than twelve months if, for example, the plan starts in July. If the plan starts later than November of year one, you will need to add an extra year. The plan should cover at least the duration of the project - check the application pack for the specific requirements of each funder.

It is important to remember that the plan for each year will be the basis for your budgeting. Each main event and activity that will cost money or raise income should be considered. When your plan is finally finished, this annual view section will be also a valuable tool for project planning. For these reasons, never allow any wishful thinking.

In each year-plan you can identify any issues outside your control which might result in changes having to be made. If there are many of these, particularly if there are any that could wreck the project, then it could be that the plan needs more work.

The figures

This section will contain details of all your expected income and expenditure during the life of the plan, when it will be made and how you will cope with unexpected problems. All these topics are considered together in Chapter Five - Budgets and forecasts.

3 THE PLANNING PROCESS

Who should write the plan?

A good plan cannot be written by a committee, nor should it be done by one person alone. However the development process must be co-ordinated by one person who promises to see it through from start to finish. This person must be prepared to avoid the temptation of looking for group consensus and be capable of addressing and teasing out the conflicts that arise from planning discussions.

The ideal person would be a visionary who knows the organisation well, loves it dearly, can reflect the views of members and keep everyone pulling together. They will be able to gather all the ideas and decisions together into a coherent whole, reflecting the single voice of the organisation. Your accountant is not the person to write it (unless of course your accountant is also the one with the vision). A consultant could help facilitate the process and bring valuable expertise but you will have to work very hard to ensure the full involvement of your group.

You may not get all the ideal qualities in a single individual but there must still be one person who takes final responsibility. If you have paid staff, it may be the job of the senior officer, if not it may be an honorary officer or willing committee member. Once you have found your charismatic visionary, you cannot leave this individual to do all the work! We shall call this person the "planning co-ordinator" from now on.

Who should do the planning?

Although it is a good idea to have a single individual, the planning co-ordinator, responsible for writing the plan, the planning itself should be done by a small working group.

It should be stressed this is a working group, not a committee. A committee tends to be a group of individuals who represent different points of view within an organisation. Many committees, although by no means all, work by consensus and rarely take a vote. Instead, compromise is reached and all the members try to get the best for their special interest. This is particularly noticeable on regional or national committees with grassroots delegates.

The working group, however, must reach agreement rather than consensus. It must be led by a commitment to the central vision. When faced with disagreement it must work at the problem and get the correct answer, not the best compromise. For these reasons, the ideal working group will not be the full management committee. It is often a good idea to include some people who have never been on the committee.

The size of this group is not important, although small groups tend to work better. Somewhere between three and six will usually work well. All the members of the working group should have a good knowledge of the organisation and share in the vision. If yours is a membership organisation, it is important that members are comfortable with the central idea of the plan. Because plans are about development and change, they can be unsettling and encourage conservatism. It often helps to formalise commitment with a general meeting right at the start of the process.

This meeting, after discussion, should agree who is to lead the process, the broad aim and a general timetable. People who feel excluded are likely to criticise the final plan and generally make life difficult. If you have a clear mandate to refer back to, most petty objections can be overcome. This same general meeting can also be used to have an open discussion on the organisation and its development. This process is known as “brainstorming” and is examined in more detail in “Planning Tools” later in this section.

The working group should have the same people on it every time it meets, which may only be twice or three times. Other advisers such as arts officers, architects and accountants will be consulted on an individual basis as needed.

Starting points

The plan must start with ideas full of passion - the figures come later when you come to make it work. First of all you must decide what is the fundamental purpose of the organisation, the project or the development. In other words, clarify your vision. You should be able to sum up everything in one sentence. This is sometimes called a “mission statement” but it is vital that you have a simple, clear statement - whatever you call it.

Imagine that your organisation did not exist and you were making the case for setting it up. Ask what you would say was the purpose of this new organisation and what function it would fulfil. For example:

“to bring handbell tune ringing to people in Blackhill and district”

“to encourage choral singing amongst young people in Corworthy”

“to work for and with people interested in ceramics”.

Once you have your vision expressed in a statement, you can use it to keep you on course. If you are thinking of doing something that doesn't help you to achieve this central vision, you should think again.

When you have written your mission statement, it is a good time to re-visit your constitution. If you are planning because of a major change or new development, examine it carefully to ensure that you are allowed to do what you propose. Your existing constitution may need changing to reflect reality or to demonstrate more clearly that you have “charitable objects” for example. See Chapter Two; History and background.

As well as clarifying the vision, you need to be able to describe the most important things you do as an organisation. Most organisations gradually add activities over the years. Some of these are central and they could not imagine ever giving them up. Others may have been logical developments but the organisation could exist without them. In business jargon this process is called defining the *core business*. It is also useful to look at how your organisation fits in with other organisations and the arts in general.

Decide what you do that other groups do, what you do that no one else does and what you do that helps other organisations do the things they do. For example, you may give young people training which gives them the skills to go on into other groups, activities or studies. This will give you and people reading your plan a good idea of where you fit into the bigger picture.

Following these “starting points” will give you three essential planning ingredients:

1. **a clear statement of purpose (mission statement or vision statement)**
2. **a definition of your core activities**
3. **a view of where you sit in the wider world (strategic position).**

Planning tools

Your organisation will gain a lot simply from the process of making a plan. One way to share the benefits of this process is to involve the management committee and other key members of your group in a “brainstorming” session. As the work is done in small groups, you can easily have up to about 30 people involved. It works like this:

After a short general introduction to the purpose and the process of brainstorming, split the meeting into groups of between four to six people to consider individual parts of the brief, framed as questions. One useful technique is to give each group the same first question: “What is our mission statement?” then to think about specific topics. Word the questions carefully to ensure tightly focused thinking.

For example, one group might be asked to answer: “What are our core (essential) activities? What current activities should we consider dropping? What new or different activities should we start? What new opportunities might we want to take advantage of?” Another group might be asked: “What sort of premises would suit us best? Where should they be? Which other organisations might come in with us?”

It is a good idea for the planning co-ordinator to choose who will be in each group. This way you can spread expertise and experience and dilute the effects of particularly dominant characters. Each group will need a space to work in although you can have two or even three groups working in different corners of a large room.

Ask one person from each group to be the reporter and sum up the conclusions of the group. A flip chart can be a great help. Give each reporter a marker pen and a couple of sheets of flip chart pad. The key ideas can be written up and then stuck on the wall with Blu-Tack at the

report-back session. Have a general session at the end of the meeting and let everybody hear the conclusions from each group. Allow plenty of time for the report stage, at least ten minutes per group.

This will give others a chance to agree or disagree. Take careful note of what is said and collect the flip chart sheets for later reference. One general brainstorming session is enough. Carefully handled it can be a good way to re-confirm the organisation’s reason for existence and to build enthusiasm for your project.

SWOT analysis

A “SWOT” analysis examines the **S**trengths and **W**eaknesses within your organisation, and the external **O**pportunities and **T**hreats. This is the next stage of the planning process and is carried out by the planning working group.

In Chapter Two we saw that the first two parts of the plan are called “history and background” and “current activities”. It is helpful to have these sections drafted and circulated before the SWOT meeting. Discuss each aspect of your organisation and your project using the information gathered in the brainstorming session. Often an item will be both a strength and a weakness or both an opportunity and a threat. For example:

“the membership is mostly aged between 50 and 70”. This might be a weakness in that the society needs new blood but a strength in that many fit and active retired members are able to give a lot of time.

“the council is threatening to pull down the building where we meet”. This is a threat to your meeting space but, given the moral obligation to a well-established group, it may be an opportunity to claim space in a new purpose-built facility.

“a lot of people are moving away from the area and young families are moving in”. This is a threat because your established audience is dwindling, but an opportunity to be part of building the new community.

One essential consideration of the threats to your organisation is “competition”. Who else is likely to be offering similar services or facilities

to yours locally? Can you join forces to make an even better scheme? In any event, you must know what else is happening in your area.

All aspects of your internal organisation and external relationships should be looked at. Each weakness and threat should have a plan to counter it; each strength and opportunity a plan to exploit it.

Where do we want to be in three years?

Asking this question is a very useful tool for drawing together the session. It ensures that the practical effects of the plan have been thought out. A summary of this part of the discussion will form the last part of the “changes and developments” section of the plan.

Research

In the course of this work, you will build a list of information you do not have but which you need to make sense of the plan. This can be historical data like, “how many people came to the last exhibition/play/workshop?” If you sold tickets it is easy enough to find out, if not you may have to ask the helpers on the door to make estimates for you.

Often what you need to know is in the future. “How many people would use the snack bar if we had one? How many people would attend classes in the afternoons and what would they pay?” “How many people are likely to take part in a new youth theatre group?”. To get answers to questions like these, you have to ask the people concerned. A simple questionnaire sent to your regular members, patrons or new target groups will give good planning data if most of them answer, i.e. you get “a high response rate”.

A letter from people confirming that they will be hiring space in your building will give good information on potential demand. That way you know, for example, “the scouts will use the room every Wednesday evening at a cost of £10”, or “the clients who attend the adult training centre are looking forward with enthusiasm to working with you on the sculpture project”.

Information gained from asking questions of potential users or “customers” is known as market research. For example, “720 regular patrons were asked if they would use the new snack bar at lunchtimes; of the 584 who replied

63% said they would use it at least once a week”. “Three local drama teachers asked 205 school pupils aged between 12 and 15 whether they would go to our youth theatre group. 83 said they definitely would and another 48 said they probably would”. That would give you robust information on which to base planning and provide comfort for funders.

Sometimes what you need to know is technical information and you may need to talk to expert advisers. For example, a guidance note on the costs of employing professional artists is available from your Regional Arts Board; accurate estimates of the cost of heating a new building or extension at different times of the year can be calculated by an architect or heating engineer.

The results of all this analysis and research will find its way into the “changes and developments” section of the plan.

It is also worth checking the published priorities of the funders you intend to approach. The Arts Council of England and the Regional Arts Board publish their criteria and priorities for their funding schemes under headings such as *access, education, production and distribution, investment in artists and organisational development*. Research at this stage means you can make sure that your plan explains clearly how your activities fit into this wider picture.

Consultation

In addition to this research, there will probably be other people and organisations to consult, for example neighbouring properties if you are considering a building development and any organisations carrying out similar work to your own. Your local authority arts officer would also appreciate knowing of your plans and may be able to offer helpful advice. If your project is about working with a range of schools on a creative writing project you should obtain their support for your plans. The Regional Arts Boards strongly advise you to contact them before submitting an application and so again, early contact at the planning stage could reap useful information and advice.

Planning timetable

How long will it take? It depends on the size and complexity of the organisation and the developments. The critical factor is probably

Action	People	Time
Start date:		
1. brainstorming	planning co-ordinator & general meeting	
2. write 'History and Background' and 'Current Activities'	planning co-ordinator	
3. SWOT & where do we want to be?	planning co-ordinator & planning working group	
4. technical research	planning co-ordinator & expert assistance	
5. market research	planning co-ordinator & working group member(s)	
6. write "Changes & Developments"	planning co-ordinator	
7. write first draft "Year Plans"	planning co-ordinator	
8. first draft budgets & cash-flow	planning co-ordinator & Treasurer and/or accountant	
9. re-write plan in light of budgetary constraints	planning co-ordinator	
10. get feedback from "outsider" and do necessary re-writes	planning co-ordinator & "outsider"	
11. meet to consider first draft report	planning co-ordinator & planning working group	
12. re-writes	planning co-ordinator	
13. meet to consider draft report	planning co-ordinator & management committee	
14. re-writes	planning co-ordinator	
15. meet for presentation and ratification of plan	planning co-ordinator & general meeting	
16. finally, add at least two weeks contingency		
End date:		

how much time the planning co-ordinator has to sit down to write and re-write the plan. The answer could be anything from a few weeks to a few months but if you have not done it before, it will almost certainly take longer than you think. The schedule of events outlined in the table above may be useful as a guide. Insert realistic estimates and then add at least two weeks contingency.

Pulling it together

There is a circular pattern to planning and it can be frustrating to do endless re-writes. In order to limit this, start work on figures early on. Look at all the activities you have included in your plan so far. Estimate all the income they will yield. This regular income is known as revenue and includes any grants to the organisation which are for running costs. You may need to conduct further research. Good starting points are your own records. Is your membership growing steadily, do you have a waiting list? You can make reasonable estimates of future subscriptions this way.

The same is true of all other income-earning activities. If you are going to embark on something completely new, for example, catering or working in a different community, you will need to look at similar initiatives in your area or in other similar areas. If you are affiliated to a national organisation, someone there might know of a group that has completed a scheme like yours.

Maybe an officer from the local authority, Arts Council or Regional Arts Board can help point you towards a similar development.

It cannot be stressed too often that a new capital development should generate or attract at least enough income to run the facility (including such things as insurance, maintenance and replacement) and to pay for any new activity envisaged.

There are a few exceptions, such as computer equipment, where no new income will result but in these cases there should be no new drain on resources either. With a new building, a building conversion or an extension, it is almost always possible to include ways of earning more money.

Your arts project may rely on income from ticket sales, entrance fees or a contribution from people taking part. Make sure your estimates are realistic and achievable. Running your project may increase running costs for example, printing and postage.

In the commercial sector, when you earn more in a year than you spend, the result is a profit and the opposite is a loss. In non profit-distributing organisations the terms used are surplus and deficit.

Next look at the plan and estimate the new running costs of the organisation. These regular costs are known as revenue expenditure. Again more research may be needed. If you find that your projected income is nowhere near your projected running costs, you need to do some serious re-thinking. If the gap is relatively small it may be possible to increase earnings or reduce costs.

Never be tempted to be over-optimistic about income or expenditure projections. If your estimates of income are too high and expenditure too low, the organisation will create a smaller surplus than the plan shows, or even a deficit. If your estimates of income are too low and expenditure too high, the organisation will create a larger surplus than the plan shows. Sadly, however, this is rarely the case.

Do not automatically project net surpluses from, for example, catering. There is many an arts centre restaurant that actually costs money to run. Instead do budgets of all likely costs and realistic income. If you can, compare your figures with other organisations with similar activities to see if they are reasonable.

Once the running cost/income equation is in balance, you can add in the one-off building and equipment costs and expenditure. These are called capital costs. Then it is a question of creating projected income & expenditure accounts for the three years ahead and looking at the cashflow. Chapter Five looks at this in more detail and your treasurer or accountant will also be able to help.

4 THE FEEL OF THE PLAN

The tone and style

Enthusiasm is the key. If you do not care about your project, why should anyone else? At the same time, avoid flowery rhetoric. You do not need to decorate the project, simply “tell it how it is” with enthusiasm.

Choose everyday language that is no more demanding than your readers will find in their daily papers.

Never assume that other people know about your organisation, your artform or your community. If in doubt, spell it out.

Every artform has its own technical terms and jargon. Be aware that your readers may not know yours. Explain technical terms fully as soon as you introduce them and also include a glossary if necessary.

Find someone to read each new draft, perhaps a friend who is not part of the project with no knowledge of your artform. Take notice of the comments, make the appropriate changes and resist the temptation to defend every word you have written.

The period to cover

For a large project, the plan might cover five or even seven years. The usual period for a plan is three to five years. Anything longer than this and the plan relies on guesswork. You should revise the plan every year in the light of experience, so you will always know where you are going for at least two years ahead.

The period you need to cover may be determined by the needs of the Arts Council or Regional Arts Board funding your capital or arts project; check the application form and guidance notes. Some people find it daunting to plan for even three years ahead. They fear so much may change that their plans will be meaningless.

You cannot plan for the unforeseen. Nor should you try. You can only plan for what is in your control. The detail of the plan will eventually be expressed in figures. Many of the figures can change without ruining the plan; it can be adjusted to the new circumstances. Other figures are crucial and large changes could destroy the plan. The key is to identify which figures are critical. This is known as “sensitivity” and is considered in more detail in Chapter Five.

Broad brush and detail

When you are writing your plan, it is important to decide how much detail you need. Again, sensitivity comes into play. If you are going to run a new catering operation for example, you will have to plan in sufficient detail to show you have taken into account all the relevant legislation, the cost of new equipment, training, power, waste disposal and so on.

If you are running an arts project which relies on income from ticket sales, you need to consider the effect of selling less tickets on your overall project budget.

Remember:

**that planning is “planning for change”.
The bigger the change or development, the more detailed your planning needs to be.
Much more detailed planning goes into moving house than a summer holiday, because you plan a holiday every year and you are used to the process.**

The further your planning timetable goes into the future, the less detail you will be able to give. People accept this. In the first year you

might be timetabling events week by week. By year two it might be monthly planning and quarterly in year three.

When the plan is finished, write a short “management summary” of no more than three sides of A4. This will cover the key points and key figures for those who may not have time to read the entire document or who want to get the feel of the project quickly.

5 BUDGETS AND FORECASTS

Long term budgeting

Start with a sheet that shows the last complete year’s budget and the actual income and expenditure, this year’s budget and projected outcome and annual budgets for the rest of the plan. If you were writing a three year plan during the financial year April 2000 - March 2001, the headings would be as follows:

1999 Budget (last complete year’s estimate)

1999 Actual (last complete year’s real figures)

2001 Budget (this year’s estimate)

2001 Projected (best guess of this year’s outcome)

2002 Budget (next year’s estimate)

2003 Budget (the year after next’s estimate)

2004 Budget (estimate for three years time)

It is up to you to decide how much detail to include and your decision will be affected by the changes you are budgeting for. For example, if you are buying new equipment to reduce your hire costs, you need to show the separate items in the budget. Otherwise you might just lump them together as “equipment hire”. Similarly, if your development is a new building, conversion or extension, you will wish to show detail on such things as rent and rates, heat and light, cleaning and maintenance and security. If you are planning a long term arts project you will need to provide more details on the costs related to the specific project. This might include a breakdown of artists’ and performers’ fees, commissioning costs, touring costs, print, design, and overhead costs such as phones, and stationery.

On the other hand, to get accurate figures you will have to do detailed budgets. Including all the detail is one way of showing that you have really thought about all possible expenditure and income. If you end up with a lot of pages, you can always put a summary sheet as page one.

Budgets and actuals are always shown rounded to the nearest whole pound and contain both income and expenditure. Your income budget will probably have headings such as:

- **subscriptions and donations**
- **workshop fees / box office / admission fees / commissions / facility fees**
- **hire fees (income gained from hiring out your equipment or building)**
- **fundraising events**
- **catering and bar sales**
- **other trading income**
- **bank interest**
- **miscellaneous**
- **grants from local authority**
- **grants from Arts Council (local or national)**
- **grants from Regional Arts Boards**
- **grants from Trusts and Foundations**
- **support in kind.**

As explained in Chapter Two, these three types of income are known as earned income, public funding and non-public funding. If you are planning for a capital scheme or long term arts project, you should show grants which are specifically for this as “capital grants or arts project grants”.

The expenditure part of the budget will have headings such as:

- **Artistic costs**
artists’ and performance fees, materials and touring costs
- **Other project costs**
- **Premises**
rent/mortgage and rates
heat, light, water
security and maintenance
- **Personnel**
staff professional fees
staff training
voluntary staff support
- **Administration**
communications (postage and telephone)
printing, stationery and office sundries

- **Equipment and vehicles**
hire costs
repair and maintenance
- **Activities and programme**
(costs of putting on events, including marketing)
- **Catering and bar costs**
- **Other trading costs**
- **Accountancy and audit**
- **Bank charges**
- **Insurance**
- **Depreciation**
- **Miscellaneous**
- **Contingency.**

If you are planning for a capital scheme, you should also show the amount you will spend on capital costs under a separate heading.

Spending on capital may include:

- **building costs (your architect's breakdown of costs will help for a large scheme)**
- **professional fees**
- **equipment costs.**

Any budget heading that you will need by the end of the plan should be in from the start. It does not matter if you have 'nil' entries in the early years.

Dealing with inflation

One way of dealing with inflation in revenue costs is to ignore it. This is only safe if you can be certain that increases in your major revenue costs will be at the rate of inflation (index-linked rent for example) and really can be covered by corresponding increases in the prices you charge. If you do this, you should state somewhere that as inflation is likely to affect both income and expenditure in the same proportion, no allowance has been made.

In an arts project, you must identify which costs are likely to rise in line with inflation, for example artists fees or salaries may be subject to a national agreement, or linked to a local government scale.

With capital costs, the situation is different. As you are likely to get a fixed capital grant, you must allow a reasonable amount for inflation for any item that may increase in price. Fixed price contracts with suppliers may avoid most of this problem but check the small print carefully. Again, with a building scheme, your architect will help.

Don't be caught out; you must assess the sensitivity of your main revenue costs and your ability to increase prices to cover them.

Value Added Tax (VAT)

Most voluntary arts organisations are not registered for VAT because they do not have enough income to qualify for VAT registration. (Grants are not counted in the total income.) Some organisations are partially exempt from VAT. In these cases you must be very careful with your budgets. Professional fees, building and equipment costs will usually be quoted without VAT, but you will be charged VAT on the invoice. Check the position carefully and always ask for quotes which include a VAT breakdown.

If you cannot reclaim VAT, make sure your budgets reflect this with an item called "irrecoverable VAT". If you can reclaim VAT, make sure that your cashflow takes account of the difference between the time of paying it out and getting it back.

VAT is a complicated subject and you must be certain how your scheme is affected; an unexpected lump of VAT could completely wreck your budgets. Your treasurer or accountant may be able to advise you. Some VAT regulations are open to interpretation by local officers who can be very helpful, particularly if you contact them before any problems arise. Look for "Customs and Excise; HM" in the Yellow Pages under "Government Offices".

Cashflow forecasts and how to do them

Cashflows cause more problems than they should. Indeed, voluntary arts groups often find them easier to deal with than bigger organisations because they tend to deal on a cash basis anyway.

A cashflow forecast is a special type of budget that shows exactly when you will get your income and when you will make your expenditure. For example:

you ordered some posters in February and they arrived in March for a show at the end of the month. Later in March, the bill arrived and you paid it in April, within the usual 30 days allowed by the supplier. Ordinary budgets and Income and Expenditure accounts would show the expenditure as being made in March because that is when the goods arrived. In other words they work on an "accruals" basis.

CASHFLOW example

	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
RECEIPTS													
Earned Income - subs, donations etc.	200	120	90	90	0	10	40	40	150	100	100	50	990
Earned Income - bar & other trading	1,200	1,000	800	350	0	0	1,500	1,200	1,500	1,500	1,250	1,000	11,300
Earned Income - activities & programme	2,800	1,000	150	150	0	0	2,500	1,200	2,000	400	250	800	11,250
Arts Council grant		1,500											1,500
Local Authority grant													0
Regional Arts Board grant													0
Trust Fund etc. grant										2,000			2,000
Capital grant (e.g. Lottery grant)			5,000			5,000			5,000			5,000	20,000
TOTAL RECEIPTS (A)	4,200	3,620	6,040	590	0	5,010	4,040	2,440	8,650	4,000	1,600	6,850	47,040
PAYMENTS													
Premises - rents etc & rates	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Premises - heat, light etc.	300			220			230			350			1,100
Premises - security & maintenance	30	30	30	30	30	280	280	280	280	280	280	50	1,880
Personnel - staff salaries & training	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Personnel - professional fees			600	500									1,100
Personnel - voluntary staff support	140	140	140	140	140	140	140	140	140	140	140	140	1,680
Administration - communications	30	180	30	30	160	30	30	180	45	40	180	50	985
Administration - print, stationery etc.	10	10	20	10	10	150	10	20	10	20	10	30	310
Equipment & vehicles - hire													0
Equipment & vehicles - maintenance						120				150			270
Activity & programme costs	600	700	500	400	150	50	100	300	550	750	500	500	5,100
Catering, bar and other trading costs	400	300	350	350	325	100	120	400	300	350	320	350	3,665
Marketing and other costs	350					950	500	200	600	200	100	200	3,100
Accountancy, audit & insurance		850	150	400									1,400
Miscellaneous costs	50	50	50	50	50	50	50	50	50	50	50	50	600
Capital scheme - buildings					6,000				6,000	2,000		2,000	16,000
Capital scheme - professional fees								1,000				1,000	2,000
Capital scheme - equipment				2,000									2,000
TOTAL PAYMENTS (B)	2,260	2,610	2,220	4,480	7,215	2,220	1,810	2,920	8,325	4,680	1,930	4,720	45,390
TOTAL RECEIPTS (A) FROM ABOVE	4,200	3,620	6,040	590	0	5,010	4,040	2,440	8,650	4,000	1,600	6,850	47,040
NET IN / OUT FLOW (A - B)	1,940	1,010	3,820	-3,890	-7,215	2,790	2,230	-480	325	-680	-330	2,130	1,650
Add balance brought forward from last month	0	1,940	2,950	6,770	2,880	-4,335	-1,545	685	205	530	-150	-480	
New balance carried forward to next month (the "bottom line")	1,940	2,950	6,770	2,880	-4,335	-1,545	685	205	530	-150	-480	1,650	

A cashflow would show the money being paid in April, when it actually went out of the bank. Your cashflow forecast would have showed that too, so even though you had no money in the bank until the 1 April, you were able to pay your bills on time. In other words you had a healthy cashflow.

Although you may know that there will be more than enough income in the year to cover all your expenditure, you may have to spend a lot before you have got much money coming in and this can cause problems. A cashflow forecast is the tool that lets you predict if you are going to have any trouble paying your bills as they fall due. If difficulties are indicated when you do the forecast, you will have time to sort them out before they become serious problems.

The expenditure for the month (sometimes called payments) is taken away from the income (sometimes called receipts) to get the position on this month alone. It shows whether you will get in more money than you pay out this month or vice versa. This is called a “net inflow or outflow”. Negative amounts are either shown in brackets or with a minus sign in front of them. It does not matter which system you use as long as you are consistent throughout the plan. This net inflow or outflow is added to the cash which was left at the end of last month and has been “brought forward” from the previous column. This gives a figure brought forward which is then ‘carried forward’ to next month. Then you start all over again.

In this simplified example, there is a problem in August. A payment is due to your builder for preliminary works. There is a “negative cashflow” of £4,335 and you cannot pay your bills. (Note: in the example on page 14, negative figures are shown with a minus sign.) By the end of the year, everything is all right again. The cashflow forecast expected the payments and gave early warning. You can do one of two things. Either get the builder to agree to wait for payment or arrange for the capital grant to be paid earlier. You could also ask the trust fund to pay you sooner. In practice the payment schedule for your capital grant will be linked to your cashflow forecast, so it is important to get it right.

Once you have made adjustments, you will create a temporary cash surplus of over £2,000. You could safely plan to spend some money

sooner (bring some expenditure forward) or put the money on deposit and earn some interest.

A monthly cashflow is adequate for most purposes. Your forecast for year three may be a quarterly cashflow until you have enough information to make it monthly. The cashflow forecast is updated every month as the real cash position becomes known.

Funders, including the Arts Council and Regional Arts Boards, will have particular requirements about the period your cashflow covers and when it is updated. Read the application pack carefully.

Income and expenditure accounts and balance sheets

Once you have completed your budgets, your treasurer or accountant will be able to draw up projected income and expenditure accounts and balance sheets. In brief, the income and expenditure account is a complete list of the money received or due and the money spent or liable for payment over the year; the balance sheet is a snapshot of the situation on the last day of the financial year (usually 31 March). The balance sheet shows the theoretical net value (assets minus liabilities) of the organisation if you wound it up there and then.

Best case/worst case and sensitivity

It is quite a good idea to have a second set of budgets which show “best case/worst case” scenarios. Try two types of best case. First, you might assume that costs are no higher than in the main budget but income targets are exceeded by 10%. Then you might try income staying on target and costs decreasing by 10%. For the worst cases, you might consider that income reaches targets and costs increasing by 10% and then that costs stay static and income undershoots by 10%. From these four results take the worst of the “worst cases” and the worst of the “best cases”. This may reveal that you have potential problems in certain areas and that you should go back to the plan. It might lead you to increase your “contingency” figure. This amount, typically 5% of the total expenditure, is put into the budget against unforeseeable events. It is better to have a proper separate contingency figure than add a little bit on to everything just in case.

The sensitivity analysis above is fine for a small scheme where all the costs and income are from familiar activities. If you are going into new areas, the analysis should look at those specifically. For example, if a large part of your budgeted income in the future is to come from selling more tickets you should look at that figure very critically. If you are predicting ticket sales of 70% of capacity, you should certainly do a budget to show the effect of 60% or 65% sales.

Similarly, if your project relies on a contribution from the participants, you should do a budget to show the impact of fewer people taking part.

All your new activities should be tested in this way. This will produce a list of potential problems and put a figure on each one. You can then concentrate on making plans to deal with the big figures, the ones that can really wreck the scheme.

As well as these revenue figures, you should also identify the one-off events that could cause real problems. For example, if you are expecting some major income at a set date in the future, you should be able to show that you can slow the whole scheme down if necessary and you will not be committed to spending out until you have this money in.

This sensitivity analysis gives credibility to your plan and to your organisation. Test all the “what ifs” that you can think of but do stick to the big figures in the plan.

Getting help with financial planning

In addition to your treasurer and your accountant, you may well be able to get help with your financial planning from bank or building society managers. They have an interest in seeing you solvent. Many of your members may work with accountants on a regular basis and many people will not mind doing you a favour. If your local council is particularly keen on your development, you might get help from someone in the treasurer’s department.

6 USING A COMPUTER AND SPREADSHEET

The spreadsheet for beginners

If you have never used a spreadsheet and you are considering serious amounts of budgeting, you would be well advised to get acquainted with them. At its simplest a spreadsheet is a computer programme that gives you a grid of little boxes to put numbers in. Each box is called a cell, a single vertical run of cells is called a column and a single horizontal run of cells is called a row. The usual convention is that columns are labelled A to Z (and then AA, AB and so on) from left to right and that rows are numbered from one to hundreds (or even thousands) from top to bottom. The importance of a spreadsheet on a computer is that you can put a formula into a cell that tells the machine to add up a series of cells (or subtract, multiply, divide or any other mathematical function) and to show the total and/or put it somewhere else.

This simple trick means that once you have set up the spreadsheet correctly, you can alter the figures as often as you like and the computer will do all the maths, without any mistakes. Spreadsheets are used for many sophisticated purposes but their ability to save time on budgets and cashflows is probably the main reason for their wide use in the arts.

There is a round-up of available software in Chapter Eight.

Making do with pencil and paper

If you are forced to do cashflow forecasts without a spreadsheet, get analysis paper (in pads from commercial stationers) at least 14 columns wide, a 2B pencil, a top quality soft eraser and a calculator. If you can get one with a little till roll, it will help you to check your entries when everything does not balance.

Every time you have made changes you will need to add all the columns down and all the rows across. Add all the column totals across and all the row totals down. Do this separately for income and expenditure. The across and down income totals should be identical and the across and down expenditure totals should be identical. Of course the income totals and expenditure totals are quite separate.

One useful tip is that if the totals do not tally, take one from the other. If the difference is divisible by nine you may have twisted two figures around, entering 549 where you should have put 594 for example. This is called a transposition error and is a common problem with manual systems.

7 CHECKLISTS FOR SPECIFIC DEVELOPMENTS

Many new developments take organisations into areas where they have little previous experience and often no in-house expertise. This can lead to flawed or incomplete planning. The following checklist is not exhaustive but it aims to point out matters needing further consideration when moving into new territory. It is beyond the scope of this document to cover all possibilities. What follows is a list of suggestions to jog your memory when planning something which is new to you. The main headings are followed by specific items often overlooked.

CAPITAL PROJECTS

- **Casual labour**
multi-purpose spaces have to be converted from one use to another
- **Deliveries**
for bars and catering
for exhibitions and productions
safe parking for visitors' vehicles
- **Insurance**
likely to be higher all round
public liability
employer's liability
computer equipment may need special cover
- **Licensing**
many activities will need licences
performance, theatre, music
Performing Rights Society
bars, catering
- **Maintenance and replacement**
cleaning, including upper windows for example, which is a specialist job
routine repairs to plumbing, chairs etc
- **Security**
alarm systems and their special phone line costs
security lighting

- **Storage - there is never enough**
secure storage for new equipment, particularly in shared facilities
vehicles
materials that may be a hazard such as paint
- **Training**
new and existing staff, paid or voluntary
equipment for training.

ARTS PROJECTS

- **Equipment - hire of specially needed equipment**
- **Storage - there is never enough**
secure storage for new equipment, particularly in shared facilities
- **Training**
new and existing staff, paid or voluntary
- **Other costs to consider: art and documentation materials, marketing and publicity, evaluation, venue hire**

Catering facilities often create special problems. Have you considered secure storage and handling of waste, protective clothing, extra toilet and washing facilities? Is your kitchen safe and accessible for disabled people?

If you are considering a completely new development, you must visit similar operations. Ask questions about the practical problems and the costs involved in overcoming them.

8 MORE INFORMATION ON SPREADSHEETS

Spreadsheets have become increasingly sophisticated tools for financial modelling and data management. New versions are being produced all the time and any list will rapidly go out of date. Older (and cheaper) versions are perfectly adequate for budgets and cashflows. Broadly the choice of the most popular commercial software is this:

Microsoft Excel
Lotus 1-2-3 for Windows
Novell Quattro Pro for Windows.

The cheapest way to buy commercial software is by mail order or e-mail order. Magazines such as PC Direct, www.onlinepcdirect.com/ or PC World, www.pcworld.com/ carry advertisements from all the main suppliers.

9 PLAN FORMAT - SECTION HEADINGS

Please note that this is for guidance only. Not all of the headings will be needed for every plan and some will need more or different headings.

1 History and background

- why your organisation exists; mission statement if any
- how and when it was set up
- how it has changed over the years and current core activities
- the legal description of the management structure
- whether the organisation has “charitable objects”
- how the management or executive committee is elected, how it reports to members, how often it meets, any regular sub-committees etc.
- the numbers and general background of members
- whether any premises are owned and any paid staff employed.

2 Current activities

- definition of core activities
- description of income and sources, e.g. earned income, public funding, non-public funding
- voluntary support of all kinds
- number and type of activities, e.g. productions, exhibitions, training events
- numbers of users / attenders / participants in above activities
- relationships with outside bodies, e.g. partners, funders, schools, community activities, i.e. “strategic position” of the organisation.

3 Changes and developments

- SWOT analysis and description of how changes planned will build on strengths and opportunities and minimise weaknesses and threats
- description of research and consultation that has been or will be carried out

- description of the changes planned
- how these changes will affect your activities; will they be increased, serve more people, or be improved in some other way
- what will be the financial benefits or impact of changes and developments
- how the organisation will look after the changes have taken place.

4 The annual view

- year one - detailed analysis or list of things your organisation is going to do
- the cost and income of each activity
- any new activities connected with the development such as marketing or other ways of attracting members / participants / users
- year two - a less detailed analysis or list of main activities planned for year two; these may be made possible by ground-building carried out in year one
- year three - a description of developments which either repeat or build on the developments in years one and two.

5 Budgets and cashflow forecasts

- budgets starting with the last full year budget and actual, this year’s budget and projected outcome, and then going on into budgets for years one, two and three of the plan
- itemise separately any headings which will change significantly as a result of the planned development
- show any capital income and capital expenditure in a line of its own
- cash flow forecasts for the current year and years one, two and three of the plan
- add a commentary for any issues which are not clear from the budget
- explain in the commentary whether there are any cashflow problems and whether the timing of income from funders or any other source is important for the cashflow to work.

10 USEFUL INFORMATION

Arts & Business

Nutmeg House, 60 Gainsford Street
Butlers Wharf, London SE1 2NY
T: 020 7378 8143
e-mail: info@AandB.org.uk
website: www.aandb.org.uk

Equal Opportunities Commission

Arndale House, Arndale Centre
Manchester M4 3EQ
T: 0161 833 9244
e-mail: info@eoc.org.uk
website: www.eoc.org.uk

Charities Aid Foundation

Kings Hill, West Malling, Kent ME19 4TA
T: 01732 520 000
e-mail: cafinfo@caf.charitynet.org
website: www.cafonline.org

The Charity Commission for England and Wales (London)

Harnsworth House, 13-15 Bouverie St
London EC4Y 8DP
T: 0870 333 0123
e-mail: feedback@charity-commission.gov.uk
website: www.charity-commission.gov.uk/

The Charity Commission for England and Wales (Liverpool)

2nd Floor, 20 Kings Parade
Queens Dock, Liverpool L3 4DQ
phone, e-mail and website as for London

The Charity Commission for England and Wales (Taunton)

Woodfield House, Tangier, Taunton
Somerset TA1 4BL
phone, e-mail and website as for London

National Council for Voluntary Organisations

8 All Saints Street, London N1 9RL
T: 020 7713 6161
e-mail: ncvo@ncvo-vol.org.uk
website: www.ncvo-vol.org.uk

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ARTS COUNCIL AND REGIONAL ARTS BOARD INFORMATION

Arts Council of England

Information Department
14 Great Peter Street, London SW1P 3NQ
General enquiries (incl. Arts Capital Programme):
020 7973 6517
e-mail: enquiries@artscouncil.org.uk
website: www.artscouncil.org.uk

Regional Arts Boards:

EITHER websites: the websites for all of the Regional Arts Boards can be found through www.arts.org.uk

OR INDIVIDUAL LISTINGS AS SHOWN:

Eastern Arts Board: 01223 215355

e-mail: info@eastern-arts.co.uk
website: www.eab.org.uk/

East Midlands Arts Board: 01509 218292

e-mail: info@em-arts.co.uk
website: www.arts.org.uk/ema/

London Arts Board: 020 7240 1313

e-mail: info@lonab.co.uk
website: www.arts.org.uk/lab/

Northern Arts: 0191 255 8500

e-mail: info@northernarts.org.uk
website: www.arts.org.uk/na/

North West Arts: 0161 834 6644

e-mail: info@nwarts.co.uk
website: www.arts.org.uk/nwab/

Southern Arts Board: 01962 855099

e-mail: info@southernarts.co.uk
website: www.arts.org.uk/sa/

South East Arts Board: 01892 515210

e-mail: info@seab.co.uk
website: www.arts.org.uk/sea/

South West Arts Board: 01392 218188

e-mail: info@swa.co.uk
website: www.swa.co.uk/

West Midlands Arts Board: 0121 631 3121

e-mail: info@west-midlands-arts.co.uk
website: www.arts.org.uk/wma/

Yorkshire Arts Board: 01924 455 555

e-mail: info@arts.co.uk
website: www.arts.org.uk/directory/regions/york

The role of the Arts Council in England

The Arts Council of England is the national, strategic policy body for the arts. It works in partnership with the Regional Arts Boards, which are responsible for funding and development of the arts in their areas. The Arts Council and the Regional Arts Boards commission new work, conduct research, provide advice and information, promote the case for publicly funded arts and work together to create partnerships and access new money for artistic activity.

Arts Council members are appointed by the Secretary of State for Culture, Media and Sport but work at arm's length from Government and provide impartial advice. The Regional Arts Boards are closely linked to their own areas, working with local authorities, development agencies and the private sector to promote excellence and access to the arts for all.



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