

page 2 Comment – Sam Mullins, Director, London Transport Museum, Vice President, AIM

‘A palpable, imaginable, visible past’ – Henry James, *The Aspen Papers*, with thanks to Rhian Tritton, SS Great Britain

The stories we tell through our buildings and buses, ships, aircraft and locomotives are incredibly powerful and multi-dimensional; their survival, discovery, research and restoration, the application of lost skills or materials, the challenge of running obsolete technology.

Attending the Biffa Awards seminar in October, I was struck by the diversity and richness of the awards under the AIM Biffa National Heritage Landmarks Scheme, from the discovery of the lost timbers of the man of war *Namur* beneath the mast shop at Chatham, to the revival of the Post Office Railway beneath London, the time capsule of Newman’s Coffin works in Birmingham and Brunel once again proposing the adoption of the screw propeller to the directors of the Great Western Steamship Company in Bristol. The seminar focussed on the lessons of managing these complex projects. But for me, the key question is how to retain the impact of the major project, how to bottle or repeat that excitement, to deploy in the years after the capital project has finished.

The £22.5m project completed at London Transport Museum in 2007 has given us a great platform, increasing our space and income, and presenting fresh content which has diversified our audience and built relationships with the transport industry. The impact of the project has been built upon, however, by the restoration and operation of heritage vehicles as the long term planned keystones of a busy and broad-based public programme.

The restoration of the last steam locomotive to be built by the Metropolitan Railway at Neasden, Met no. 1 and carriage 353, enabled a year long celebration of the 150th anniversary of the world’s first underground railway in 2013. A B-type motor bus built in Walthamstow in 1914 was restored to operating condition in 2014 and run in Flanders to tell the forgotten story of how one third of London’s buses were requisitioned by the army and saw service with their busmen behind the lines on the Western Front in World War One. Seeing a steam hauled train enter Moorgate station, smelling the steam coal, hearing its whistle and riding with the motion of the train was a unique and immersive experience. Sitting on the top deck of the B-type looking out at the jumping off point of the Somme offensive in 2016, seeing film and stills of conflict at that very place one hundred years ago, was moving and engaging.

Such restorations have the power to result in so much more than collections management. In the age of the digital, experience is the new currency. The real thing live comes at a premium, and in the sight, sound, motion and smell of operating our collections we have the means to mint such currency, to create experiences which build powerful relationships with audiences well beyond the enthusiast hard core, to conjure up ‘a palpable, imaginable, visible past’.

page 3 How a VAT refund scheme could benefit AIM members

AIM has welcomed the proposed extension of Section 33a VAT Refund Scheme to include museums and galleries which are free to enter. The scheme supports the government objective of demonstrating commitment to free admission to museums and galleries by giving a VAT refund on goods or services attributable to the provision of free rights of admission. The money that might otherwise be paid in VAT must be reinvested in improving free admission services. You do not have to be Vat registered to apply, but you must meet the following criteria to be eligible. be open to the public for at least 30 hours per week, without exception- offer free entry, without prior appointment – hold collections in a purpose-built building – display details of free entry and opening hours on the museum’s website AIM is campaigning for its extension to include museums which charge for admission, as many are currently only able to partially recover VAT.

page 3 AIM membership rates

AIM Council has approved the membership pricing for 2017, keeping the rates very competitive with just a £2 increase for small museums and individual members. The largest museums, with over 100,000 visitors will see a slightly larger proportionate increase. The rates will come into operation on 1 January and will be listed on the website and in the February issue AIM Bulletin.

page 11 Exhibition tax credit – AIM fights for tax relief to apply to all museums

AIM met with HM Treasury and HMRC in October to urge them to open up the proposed exhibition tax relief to all museums, so that the public can benefit from better exhibitions at their local museum, wherever they live in the UK. Some members have been concerned that because the mechanism for the relief is corporation tax, they will not be eligible. Tamile Newbery says: “**Charities can still benefit from the tax relief even if they do not pay corporation tax.** The mechanism for achieving this has been tested through the orchestra and theatre tax relief which is often claimed by charities. Claims are often made through an associated trading company but can be made by the main charity if it is a limited company or similar. AIM will be offering guidance to members when the tax relief starts in April next year.”

page 13 Business Rates – Big rate increases for many museums

New rateable values for England and Wales announced by the Valuation Office in late September will see an average increase for museums and galleries of 15.5% in England and 4.7% in Wales, says Colin Hunter of Lambert Smith Hampton, with whom AIM works on its fairer business rates campaign. AIM has produced Success Guide to help members on business rates issues, *Successfully Negotiating Business Rates*, which can be downloaded at http://www.aim-museums.co.uk/content/success_guides/. Colin Hunter offers a free 15-minute phone consultation for AIM members on business rates issues, at 0113 877 6758, email CHunter@lsh.co.uk.