



## **THEATRE FORUM**

### **GUIDELINES FOR BUILDING A NEW ARTS VENUE**

#### **DESIGN & FIT-OUT CONSIDERATIONS**



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## **1. INTRODUCTION**

Taking on the design and build of a cultural building is exciting, and adds an aesthetic challenge to the brief of providing civic amenities. Throughout the world architects have competed to design the next iconic cultural building. Some architects have made their reputations by building extraordinary cultural buildings, such as Frank Gehry (b.1929) and Daniel Libeskind (b.1946), whose Performing Arts Centre at Grand Canal Square, Dublin 2 is currently under construction. It is a progressive step that Ireland has joined this movement, with a number of Irish architects spearheading groundbreaking design of buildings with a cultural purpose.

Until as recently as the 1980's in Ireland many hugely talented and creative people had to create their art, be it music, theatre, dance, visual arts or new media in a variety of buildings including schools, hotels, pubs and sports halls. The construction boom that began in the 1990's brought a host of new civic public buildings including arts venues. The Arts Council responded by publishing 'Planning an Arts Building Project', An Chomhairle Ealaíon – The Arts Council, 1996. ISBN: 0-906627-75-3. Now, over ten years later, Theatre Forum endeavours to highlight the steep learning curves of the users of those new buildings and produce a concise Client Guide on Building a New Arts Venue.

This document is specifically drawn up with the arts client/end user in mind and gives pointers to the specialist planners, architects, consulting engineers, structural engineers and construction teams on considerations to factor in to the site, the design, the build, the fit-out and the operation of a new arts venue. The Architect for the project is key to its success, and should be selected carefully according to the operational and functional brief the building is expected to fulfil. The RIAI will advise on potential architects who have undertaken a number of cultural buildings, and their understanding of their fitness for purpose. The engagement of theatre consultants would also be advisable. In the research for this document a common denominator in successful arts buildings, was the appointment of extremely competent theatre consultants, such as Theatre Projects Ltd with offices in the US and in the UK (see [www.tpcworld.com](http://www.tpcworld.com)), or Carr and Angier (UK Consultants, see [www.carrandangier.co.uk](http://www.carrandangier.co.uk)). At present, there are no theatre consultancy companies in Ireland with their level of expertise.

This document is devised for the architect and design team, as an outline to some of the practicalities that have been successful or not in arts venues built in the past 10 years. It will have most relevance at the design and fit-out stage, but should be consulted at the outset, to understand some of the issues in such a large and specialist construction project. It is intended to be a general overview of the issues because of the many partnerships that usually precede such an endeavour. While consultation has taken place with a number of architects, builders and operators of arts venues throughout Ireland, a common finding was that each venue has its own strengths and weaknesses, depending on its location and its audience constituency.

It is recommended that prior to embarking on an Arts Building programme, one consult 'Planning an Arts Building Project', An Chomhairle Ealaíon – The Arts Council, 1996. ISBN: 0-906627-75-3. These guidelines are offered independently of Arts Council advice or consultation.

## **2. LOCATION CONSIDERATIONS**

### **Arts Centre Feasibility Study**

Every arts centre built in Ireland since the wave of new builds began in earnest at the end of the 1990s, has its own strengths and weaknesses, many of which are determined by its location. It is vital before embarking on building a new centre for the arts, that the parties involved do a comprehensive study of the leisure pursuits of their constituency, the demographics of their constituency and the other needs of that community, in order to ensure the long term success of the venture.<sup>1</sup> The reasons WHY an arts venue is to be built need to be examined in great depth. If the cultural building is part of an overall planning application, then other stakeholders of the overall scheme should be involved. If there is a residential scheme, the residents should be polled to see what they want or need in terms of civic amenities. If an arts venue is viable, its core aims and objectives should be identified, to inform its programme. The programming policy should be identified at this stage, as it will dictate a number of design issues. If possible the operator of the building should be identified at this stage also, to collaborate on the design and fit-out according to its purpose. In a number of highly successful construction projects for arts buildings worldwide the operator of the venue took on a project management role, prior to completion of the building. This may be particularly useful for the architect to have a link person overseeing the venue's fit-out, according to its purpose.

If the venture gets to commissioning stage, and an architect has been appointed, it would be advisable to nominate one person as the conduit for communication for all the various stakeholders such as the Local Authority, artistic committees, fundraising trusts etc. In many well documented successful Performing Arts Centre construction projects, this person saved considerable expense, and consolidated all local concerns for the architect and design team.

One cannot assume because an arts venue has been built that various agencies and Government Departments will give annual grants to support it in perpetuity. Key stakeholders in the venture need to be involved from the beginning, and a number of ongoing funding sources identified at the outset. The benefit of cultural venues is well documented worldwide, in terms of civic pride, economic contribution to the community, local branding, educational benefits, and a host of other long-term positive contributions to society. At least one core stakeholder, such as the Local Authority or a College, (often the instigator of the project), should commit to long-term financial support, and thus guarantee its financial legacy.

A Business Plan should be done for the operation of the venue, to establish its revenue streams to ensure adequate funding to programme the objective arts events. Even though many operators run non-profit venues, they still cost substantial amounts of money to keep them staffed. At present, in Ireland it is proving very difficult for new venues to secure ongoing financial commitment from the Arts Council, who are struggling to keep apace of the new cultural buildings around the country.

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<sup>1</sup> The Lowry Centre, Salford, UK consulted over 100 arts organisations and did many development plans and stakeholder consultations over a period of 7 years, before commencing construction. See [Making the Lowry](#), bibliography page 27.

While some Programming Revenue may be available from the Arts Council in year two and subsequent years of operation, all other outlays will need to be raised elsewhere.

### **The Site:**

The site will need to be large enough to facilitate a building of adequate size to accommodate the various arts activities that it may host. The footprint of the site should be at least 1,000 square metres excluding car parking (or with underground car parking), in order to accommodate a 300 seat auditorium, dressing rooms, green room, bar/café, gallery, box office, toilets and offices. In the US many Performing Arts Centres have at least 5,000 square metres to facilitate multi-purpose use.

### **Car Parking:**

Many people attend theatre/music events in small groupings (in one Dublin venue in 2006 68% of bookings were for four people or less). Thus, if the venue is planned to be beyond walking distance from a major urban centre, parking spaces amounting to 40-50% of seating capacity is recommended. Many events in an arts venue take place at night, so spaces otherwise available to shoppers or local authority employees during the day may be available. However, secure parking is necessary as patrons will be entering and exiting the building mainly during the hours of darkness. Disabled parking will need to be provided adjacent the front doors (on the same level as the doors, see PART M of The Building Regulations for size of spaces), and loading bay facilities need to be incorporated for the multiple drop-offs that happen in a building with multi-disciplinary arts programming.

### **Exterior Noise:**

The environment where the building is planned is a key consideration. External factors that could acoustically interfere with the operation of the building may have a negative affect on operating the venue. The difficulty in locating arts venues is that planners want to put them in heavy footfall / busy areas to ensure their success, but busy areas have noise factors which can negatively affect the operation of the building. Since the building's core purpose will be to host events such as concerts, theatre and other acoustically sensitive events, the appointment of a qualified acoustician is vital. Some construction companies who have competency in arts buildings, (such as Arup Engineering), have a department specialising in acoustics. Otherwise Consulting Acousticians will need to be appointed to the project, not just to maximise the positive acoustics within, but to keep external acoustics out.

### **Security:**

The building is likely to be in occupancy daily from 10am and during peak programming times (September-June) until late at night. Most arts centres have security akin to that of other public buildings, including comprehensive CCTV and an alarm system with panic stations and 24 hour monitoring. CCTV should be high resolution digital recording. All public areas which lead to backstage areas should have high grade keypad locks (or swipe-card entry systems)

### **Cash:**

Theatres and other arts buildings have a significant cash intake, especially if the building is to have a bar. Cash deposits should be to a bank as close as possible to the venue, with night safe availability. Alternatively, a cash collection courier should be organised. This is preferable from an employee safety point of view.

### **3. COMPANY STRUCTURE**

Many different partnerships can collaborate to build the venue.

For example, worldwide the most successful collaborations involve either local authority arts buildings, or arts venues built on University Campuses. This pattern is also reflected in Ireland, probably due to the long term success of having a key partner whose interest involves the upkeep of the building itself, with a creative team within who programme the venue. Similarly a trust may be established to fundraise and oversee the construction phase, before handing over to the Venue Operator.

A key decision to be made is the type of organisation that is to operate the arts venue. The structure should clearly be outlined at the outset, as it has serious legal implications. It should not be left ambiguous, as changes are difficult and expensive to change at a later date. There are several options in this regard expanded on below.

#### **Private Limited Company**

Many arts venues are run as private limited companies, with assistance and collaboration from a major partner such as a local authority or college.

As a Private Limited Company:

- The Company can apply for charitable status from The Revenue Commissioners.
- The Company can be in receipt of grants from the Arts Council and other Government agencies.
- The Company is an autonomous organisation, free from political influence.
- The Articles of Association would be drawn up and a non-executive (unpaid) Board appointed. The Board cannot receive remuneration, if the venue is to receive Arts Council funding.
- The Memorandum & Articles of Association will state clearly what the organisation's aims and objectives are, and will state its remits for business.
- The Company can receive gifts/donations

It is highly recommended that the venue operator be set up as a Private Limited Company, Limited by Guarantee, with no Share Capital. This is the safest structure to ensure compliance with Government Funding Bodies, the Revenue Commissioners and others, and protects the future of the organisation.

#### **50/50: Private Limited Company under Local Authority Umbrella**

Many arts organisations are run by a Private Limited Company, but with key subvention, collaboration and assistance of the Local Authority. If the Local Authority owns the building, it makes sense for many of its maintenance issues, upkeep/upgrade and fit-out policies to be run by its Building Services Division. Some staff, such as administrative or Box Office personnel may be appointed through the Council and then key Artistic Programming staff appointed on contract. The Local Authority Arts Officer has vital information to feed into the feasibility study, and should be a key stakeholder in the project.

However, the Local Authority should still set up a Private Limited Company to operate part or all of the Arts Centre. This means it can privately fundraise to finance the operation of the venue separately from the Local Authority. A number of venues in Ireland have all their operative funding coming through public funding sources (i.e. they operate fully through the Local Authority). This causes major problems in terms of raising its own independent finance, and having to justify expenditure of arts programming from public funds. It can also provide multiple layers of bureaucracy which hinder the effective operation of the venue on a day to day basis.

### **Voluntary Committees**

Some centres rely on voluntary assistance for aspects of personnel. This is not an ideal situation in terms of continuation of service, maintenance of standards and other serious concerns pertaining to insurance and health and safety. A question must be asked: Would a Library be built and staffed by volunteers?

### **Core Operating Team**

Once the operating structure is decided, and the Business Plan approved, recruitment will need to take place for the operating staff. If it is a new building, the programming staff will need to be appointed at least 18 months prior to the scheduled opening of the building, in order to secure quality programmes for when the doors open to the public. The technical manager should be appointed prior to theatre fit-out, in order to feed into the design and specification.

Below is a general list of the necessary staff and the optional ones, depending on the venue.

<b>Necessary</b>	<b>Optional,</b>
Director	Second Technical Stage Manager (necessary if 2 theatres in building)
General Manager/Operations Director	Education/Outreach Officer
Finance Officer	Visual Arts Officer/Administrator (Necessary if there is a defined Gallery space)
Technical/Production Manager/Stage Manager	Cleaner (Possibly outsourced to cleaning Company)
Front of House Manager	Café/Catering Staff (may be employed by franchisee)
Box Office Assistant	
Marketing Officer	
FOH/Box Office/ Bar staff p/t (evenings)	

See Theatre Forum's [Payscales 2004/2005/2006](#) to establish current arts salary levels.



#### **4. VAT APPLICATION IN BUILDING AND OPERATION OF AN ARTS VENUE**

Under the Value Added Tax Act 1972, Theatre is a VAT exempt activity. This was designated as such to assist the industry, but in fact has had the opposite affect, in that all theatres cannot claim back VAT paid for goods and services, since they are not charging it. Expert tax advice should be taken in this area, as there are major long term considerations with regard to running an arts venue.

##### **VAT: Construction phase:**

A number of arts centres in Ireland had Private Limited Companies set up at the outset, and registered for VAT so that VAT was payable on all services and goods purchased pertaining to the build, and reclaimable during its operation. This in effect means the arts organisation cannot operate theatre VAT exemption, as it must charge VAT on all goods and services thereafter. It would be advisable to check into the possibility of channelling the construction phase through a key stakeholder (such as the Local Authority), who can then reclaim the VAT, and who also has core competencies in major construction projects. The venue could then have a Private Limited Company established for its operation.

##### **VAT: Operation Phase:**

In Ireland, many arts buildings have adopted one of the following methods of applying VAT.

- A. Register for VAT at the outset and pay VAT on all aspects of the build and fit-out. Then put VAT on all sales of the arts venue (including tickets for theatre shows) and thus enable reclamation of VAT on purchases. All contracts to incoming producers will need to be clear about the inclusion of VAT on tickets and on merchandising.
- B. Register for VAT and establish a 'division of trades' with the revenue. The revenue might suggest that one half of your business is theatre, a quarter bar/café and a quarter visual arts. That way VAT on office overheads has to be split four ways and each distinct area of the business applies its own VAT treatment.

For specific examples of VAT application within the industry, see:

**See Appendix D: Theatre Forum's comprehensive factsheet on VAT.**

NB: Independent financial advice should be sought from a qualified professional, prior to setting up any financial structures for the operation and build of an arts venue.

## **5. THE NATURE OF ARTS PRACTICE: LONG-TERM FINANCIAL CONCERNS**

It cannot be over-estimated how difficult it is for the operators of arts buildings to keep them running and deal with all the issues that the operation of such a venue brings to the fore. Most arts venues are operated on a non-profit basis, but in reality this means having a number of highly commercial avenues within the business that pay for the activities that are less commercial but can have an amazing cultural affect on those that attend or participate in them. For example, Managers of arts venues may have to be expert publicans / merchandise salespeople, in order to raise the finance to fly a superb team of performers in from abroad and still keep ticket prices affordable for its patrons.

Venue managers work hard to ensure that popular gigs and comedy bring people into their buildings and that those customers start to feel an ownership over the new flagship building that has appeared in their community. Many programmers are planning long-term, developing value for money, accessible arts programmes for children and young people in order that today's arts buildings will be patronised by those people as adults. This is a difficult job to do and one which is often side-tracked by having to attend to toilet repairs, leaky roofs and poor design of aspects of the building that would function much better if the designers more clearly understood the workings of an arts building.<sup>2</sup>

It goes without saying that if it has been decided to embark on the design and construction of a creative building, that the building should be aesthetically pleasing and yet fulfil the functions that are required to take place within. It is not uncommon to hold an architectural competition to award the architectural contract for its construction. However, the judges of that competition should be fully briefed as to the key operational requirements that are not negotiable. For example, in 1995 Daniel Libeskind was on the shortlist for the New Wing of the National Gallery of Ireland, but did not win the competition because his design, although stunning and typical of his style, involved considerably reducing wall space viable for hanging paintings – the building's primary function. This contravenes the fundamental architectural tenet of "fitness for purpose".

Creativity and the production of art in all its forms changes from one decade to another and is shaped by external sociological factors. Therefore, if a flexible design can be factored in at the outset, it makes the building more sustainable for the future. Arts buildings need scope to house the development of an increasingly ambitious arts programme as the centre develops over its life-time.

All arts buildings should have at least one space that is a multi-purpose flexible space. In the case of arts buildings built in Ireland 1990-2005, many have altered and adapted spaces that were left flexible and this has been crucial to their success. In the case of one multi-disciplinary arts centre a multi-purpose room has become a training room for local businesses outside of arts programmed times.

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<sup>2</sup> Bing Thom, Architect of The Chan Center for the Performing Arts, Canada said: "Beauty and functionality are never in conflict. What works and what is beautiful are one and the same thing. Beauty evolves from a deep understanding of need."

This raises an average of €30,000 per annum in revenue, which in turn is spent on improving the programming at the arts centre. At least three other arts venues with inadequate dressing room space use multi-purpose areas as dressing rooms for the staging of productions with large casts.

## **6. FIT-OUT SPECIFICATION & DESIGN GUIDELINES**

The fit-out for all cultural buildings should be as comprehensive as possible. It is extremely difficult for arts venues to fundraise for capital items after they have been fitted out, so it is important to put in a high quality, durable fit-out from the outset.

### **Theatre**

#### **Design**

Most theatres built in Ireland since 1980 have been designed with a Proscenium Arch, i.e. tiered seating facing a raised stage area in front. While this allows greater flexibility in terms of types of events programmed including theatre, dance and gigs, it does not allow for innovation in theatre presentation. Therefore, if it has been decided that one of the new building's core competencies is to be as a leading host to innovative theatre, then the layout will have to be more flexible, to accommodate theatre played end-on, in the round etc. It may seem obvious to state that the programming policy should be in place BEFORE the theatre is designed, but many venues have done this the other way around and suffered as a result.<sup>3</sup> Is the stage destined to accommodate large musicals? If so, not only should the stage be large, but dressing room space needs to be large enough for 50-100 people backstage. The Dressing Rooms should have capacity for large casts, and separation of dressing rooms according to age/sex of cast members. The Business Plan will point to the level of equipment for the planned programme within the auditorium. If it is to host regular rock music, it must have adequate international standards for the gigs played within. As one venue cited, word of mouth will quickly disseminate the poor fit-out of a venue, resulting in difficulty in programming top quality acts.

#### **Access/Egress:**

The theatre(s) should have at least three main points of access/egress:

Loading Bay: This should be built at 80cm height (standard flatbed loading height) so that sets can be loaded automatically onto stage from an articulated truck with the minimum of manual handling. The hatch itself should be at least 3m x 3m, to accommodate large items of theatre set and installation equipment such as tallescopes/platform ladders. The doors of the loading bay should have automated opening. The road or access point up to the loading bay needs to be able to accommodate a 40' articulated lorry backing up to the loading bay and remaining in situ for up to 2-3 hours without causing hazard or obstruction to other road users. Most get-ins take place during normal trading hours, so access/egress for large vehicles is paramount. The loading bay will be used for get-outs which typically take place at 11pm-1am, so should not be placed immediately adjacent to residential housing, where complaints of noise will affect the venue's operation.

Stage entrances/exits from Backstage: Ideally the stage would be designed in such a way that exits from stage can happen to the left and right. However, many theatres have one main stage entrance/exit and then mask a 'corridor' at the rear of the performance space for actors exiting the other side.

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<sup>3</sup> See 'Space & Time: Commissioning a Building, by Ruari O'Ciuv, in Space Architecture for Art, Circa, 2005, which stresses the importance of collaboration with the operator of a building at design stage.

If there is only one stage entrance, the stage will need to be large enough to factor masking a temporary entrance from the other side, with 3 metres around the periphery (and emergency lighting in place).

Entrances/Exits for audience:

The number will depend on the seating capacity for the venue and whether wheelchair access is available for all entrances, or has separate entrances etc.

Backstage Corridor:

The backstage corridor will house dressing rooms, toilets, laundry and green room facilities. All machinery should be situated so that it does not back on to the auditorium thereby ensuring that there is no noise interference.

Dressing Rooms:

Adequate dressing rooms need to be allocated according to the stage capacity and need to take account of male/female/child/adult separation. Dressing Rooms should be placed a distance away from the auditorium to avoid noise bleed onto the stage from performers preparing to come on stage. They should be located away from the audience entrances/egress points for evacuation purposes. There should be mirrors with good lighting above all counter space in dressing rooms, and chairs for performers to use. Showers should have hooks to store clothes/costumes while showering, and should be in or adjacent to the dressing rooms. There should be a number of sinks in the Dressing Rooms for removing make-up.

Green Room:

This room is for performers to relax before or after performances. It should be fitted out as a durable living room space. It should have a small kitchen off it for preparing meals, and with good laundry facilities for costumes. Laundry facilities required include washing machine(s), dryer(s), iron and ironing board. The relay system should have a monitor at this point, so performers can see the performance on stage to time their entry.

Backstage Toilets:

These toilet facilities should be similar in specification to the Front of House toilets. However, as they are also beside the Auditorium, they should not have electric hand dryers, which are noisy. There should be hand drying facilities that will not cause blockages to toilets (paper towels may be flushed, causing major problems). The ideal situation would be cotton towels attached to the backs of doors, changeable by the cleaner.

**Size of Theatre/Flexibility of seating layout:**

As theatre audiences are very difficult to predict and can be affected by external factors, seating should be designed with flexibility in mind. In recent years in Ireland there has been a tendency to build 250-350 seat theatres. This seating capacity greatly increases the intimacy of the performance but limits the potential revenue generation from performances. Ideally theatres would be designed with enough height to have a flexible seating capacity within the same space. The end user would allocate seating from the front of an auditorium and open as much as required. Thus if the design could have the first 150-200 seats separable from the rear, the auditorium functions as a 100 seat or a 500 seat performance space.

Keith Williams Architecture has designed such an auditorium for the new €30m Wexford Opera House, with the Main Auditorium functioning for 430 to 750 seats (see [www.irish-architecture.com](http://www.irish-architecture.com)). Many arts buildings have two performance spaces/theatres, which also allows for flexibility of programming, both in allowing experimentation and in allowing shows to transfer between auditoria. The size of the seating capacity in the building should be determined by the feasibility study and will be restricted by local planning laws. In general, the larger the capacity, the higher the building will be.<sup>4</sup>

#### Type of seating:

Tiered fixed seating is the most popular for theatre spaces in Ireland, as it conforms to safety guidelines and facilitates sight-lines. The front row seating should be removable to facilitate bookings from wheelchair users. Some theatres allocate wheelchair spaces on their balconies and have removable seating there. However, this will need to be factored in to an evacuation plan for the building, as it may put audience members at risk in the event of an emergency.

There should be an area in the Auditorium which can have seats removed to allow for the mix position for a sound desk for live gigs (or television camera positions). It should comprise 8-10 seats wide, 2-3 rows deep, and be capable of being made a flat surface area.

#### **Retractable Seating:**

Retractable seating comprises a retractable rostrum, like a set of steps which retracts when the seating has been removed. The rostrum retracts on a motor to the back of the space, with manual assistance, sliding each row into the next provided by two/four trained technical staff. This type of seating is often recommended by the architect, but has some ongoing issues for operation. Retractable seating can be supplied through Seating Systems, UK. However, since there are no Irish suppliers of retractable seating systems, all maintenance and service must be sourced in the UK. As an annual maintenance contract is necessary to validate insurance, this is a significant operating cost. Similarly, if it breaks down, a UK team will have to be flown in to do repairs. This has obvious cost implications, but could also delay an incoming production if the seating is not operable by the day they are due to perform to the public. An annual seating maintenance budget of €4,000-€6,000 should be put in place if the theatre/s is fitted with retractable seating.

Retractable seating has Health & Safety implications. It is considered engineering plant equipment, under the Safety, Health and Welfare at Work Act 2005 (see Website list for reference) and thus requires that only trained people operate it. This would usually require 2 people for 2-8 hours to retract and replace.

**Storage:** Many types of retractable seating are retracted with the seating removed from the rostrum, thus storage space is required alongside to the theatre with enough space to safely store all the seating.

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<sup>4</sup> Des McMahon of Gilroy McMahon Architects said of Glór Music Centre in Ennis, Co. Clare, Ireland "Flexibility of use is of the essence throughout the building. Auditorium seating can be adapted in a series of modes for the differing requirements of music, drama, and dance. The building is designed to be as comfortable for a small group on a January evening as for an over-spill on an August bank holiday." Gilroy McMahon won an RIAI Award in 2002 for Glór Music Centre.

## **Stage**

A stage is usually divided into two major parts, the performance area which the audience sees, and the areas of the stage which the audience does not see, i.e. “the wings” and “the dock”.

### **A) The wings:**

The wings are the area immediately to the sides of the performance area. Each of the wings should be at least one quarter of the width of the performance area, to accommodate not only the performers waiting to enter but also set pieces about to enter, set pieces not in use in that part of the show, stage hands and managers, effects machinery, properties tables, costumes for quick changes, technicians, actors assistants and many other people and paraphernalia of the performance.

The wing space must be extra to any permanent fixings such as the flying system machinery, and should not be taken up with air-conditioning ducts and / or services pipes. The wings should be the same height as the performance area of the stage to allow full height set trucks to exit; and again height should not be restricted by air-conditioning ducts, services pipes, wiring trays or conduits.

Two to four metres should be available behind the performance area for cross over of actors, sets properties and effects machinery. This is necessary even if there are exits to the backstage corridor and dressing rooms from both sides of the stage.

### **B) The Dock:**

This is a room/space to the immediate left, right or rear of the stage, and contains the loading bay doors, and provides the main receiving, storage and construction spaces for the set and touring technical equipment. In a venue with more than one performance space, two or more performance spaces may share a dock; however this should be reflected in the size of the resulting dock.

The dock should be in the region of half to two thirds of the size of the stage and of the same height as the performance area but not necessarily the same height at the fly tower (see below for “fly tower”). The dock is where the sets, technical equipment, transport cases and trunks, are received, stored and modified and constructed if necessary. It should have a large opening directly onto the stage in the region of 4m wide and 6m in height (or larger in the case of larger stages). There should be acoustic curtains for light and sound separation from the stage, and a roller shutter between the dock and the stage for fire separation when works or performances are not being carried out. There should be no step or lip between the dock and the stage. There should be independent power supply for workshop tools and separate hi-bay lighting and low light alternatives for use during works and performance respectively. This lighting must be controlled independently from the works and low-level lighting on stage and should be switched both from the dock and the control room.

### **Shape of the stage:**

The ideal shape for the stage is a cube or rectangular box. Any interior walls behind the proscenium arch should be vertical and straight. For example a stage of 12m width and 12m depth would have a flying height of 12m thus an interior roof height of 15m (to the lowest part of the interior of the roof and supporting structure).

Curved walls or wedge shaped stages present major issues to the design and installation of the essential stage machinery such as the fly system. The size of the stage should be c.8-14m x 8-14m for a 200-350 seat capacity auditorium. The stage should be raised and constructed of timber, with a sprung floor, or floor capable of movement of performers without injury.

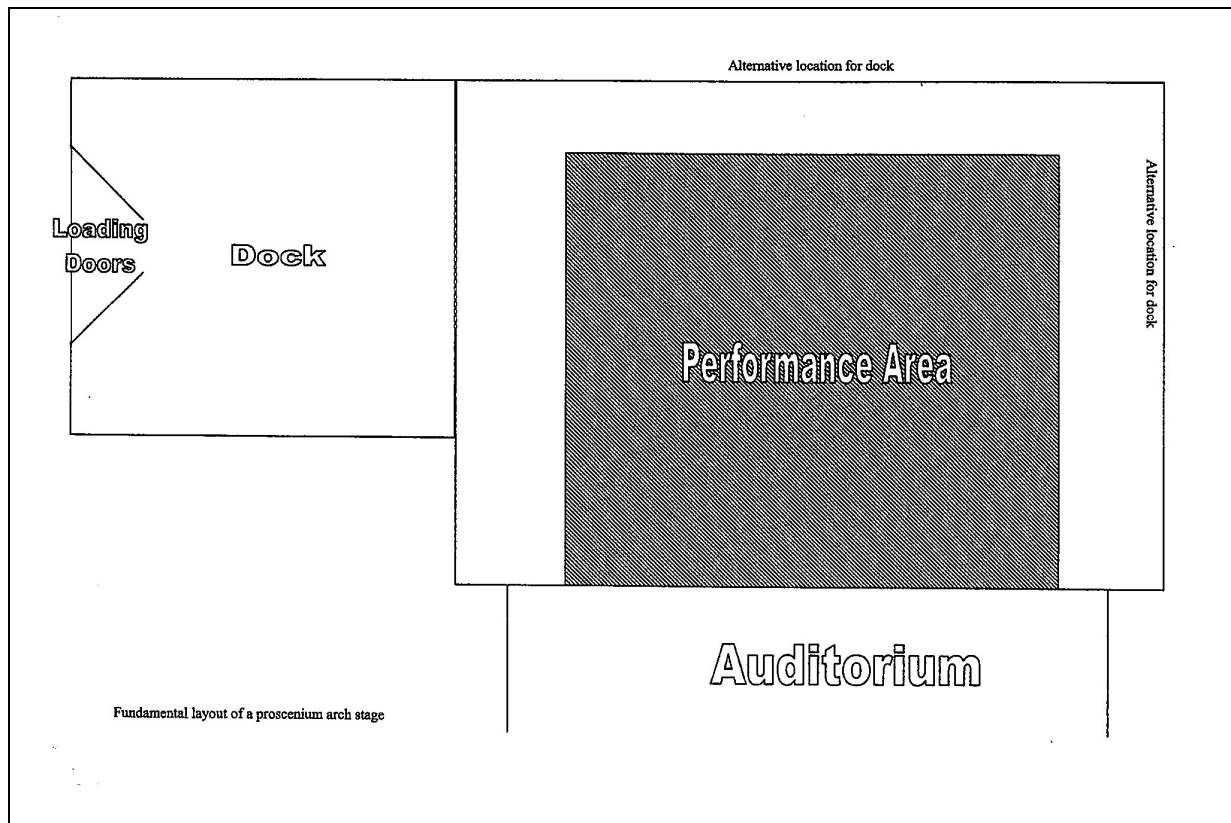
If dance is to be programmed regularly the floor could have a dance floor membrane atop it. It should be of a high grade, capable of being marked up with tape and having heavy items of set placed thereon. Alternatively a black stage could be supplied with a temporary roll-out dance floor included in the fit-out. Additional storage space to the side of the stage would be required to store the dance floor horizontally when not in use. Some theatres have a temporary removable floor placed on top of the main floor, which can be turned every two years, and replaced, ensuring long life.

The interior of the stage box (i.e. the space created by the stage, the fly tower and the wings – but not the auditorium) should be kept as clear as possible of air conditioning ducts and services pipes. No ducts or pipes pertaining to other parts of the building should be routed through the stage box.

Serious consideration should be given as to whether there is any need at all for air conditioning on the stage at all. In the vast majority of circumstances all forced air systems will be switched off for a performance. The forced movement of air on stage can be dangerous and aesthetically displeasing by affecting sets and drapes when flying or standing; and can render various stage effects such as smoke, haze or dry ice ineffectual. Smoke evacuation in the event of a fire should be via vents in the roof of the fly tower.

Doors and light traps (see the section on stage entrances for “light traps”) should not protrude into the stage box. Often stairwell or ramps to fire exits or stage entrances are enclosed in a room, these rooms should not take up part of the stage box; rather they should be to the outside of the box.





### High level gantries around the stage:

There should be gantries around three sides of the stage area (not on the side nearest the audience). These are utilised for many purposes, including, containing machinery of the flying system, securing set pieces with rope lines, allowing containment of temporary cabling for each production. These “fly gantries” should be above the height of the performance area (in the region of 6m).

### Stage Lifts:

Often in large venues sections of the stage can rise and fall on mechanical lifts. This allows for great diversity in the staging of productions. Noise is the most important factor in their use. Their mechanisms must run without any noise to allow them to be used during the show.

### Technical store rooms and workshops:

All performance areas and venues will have equipment pertaining to sound, lights, staging and maintenance which will not be in use for every performance; along with equipment which will only be used in setting up, such as height access equipment. All of this needs to be stored in a place other than the stage or the dock. A room near but not necessarily immediately off the stage, for each of the performance spaces in the venue should be provided. This may incorporate a workshop area or it may be housed a separate room. The workshop will be used for construction and maintenance of technical equipment, properties and small set pieces. Lighting and power supply to this room should be suitable for such work and for the testing of lighting equipment. Phone extensions should be included in the fit out of these rooms.

The stage (and auditorium as a whole) will have to be constructed with specialist acoustic testing studies. The space needs to be soundproofed from exterior noises and be designed to project sound out from the space into the auditorium. The roof over the stage will probably have fire vents within and they need to be soundproofed also. The roof material must be acoustically buffered to protect performers from overhead noise (weather/aircraft etc.). The stage will be lit with emergency lighting, working lights and high bay lights to illuminate the stage. The walls should allow for fixing into, for temporary equipment, and should be painted black.

### **Note about Working at Height Regulations 2006**

The working at Height Regulations 2006 has significant impact of the design and fit-out of the stage area in an Auditorium. A lot of the equipment servicing the stage is situated at height. Under the Regulations, accessible on [www.hsa.ie](http://www.hsa.ie), it is no longer permitted to use ladders for prolonged working periods. Therefore it may be necessary to purchase Mobile Elevated Working Platforms (MEWPs), which must be erected and used by fully trained and competent individuals. MEWPs have considerable weight, and will impact on the load bearing of the stage floor. It will make the operation of the venue extremely difficult if the design and fit-out of the stage area is not carefully planned to take account of people working at height, many of whom are new to the building, on tour with a show. The Association of Stage Technicians ([www.irishstagetechnicians.com](http://www.irishstagetechnicians.com)), are currently devising a version of SAFEPASS, to be called STAGEPASS, and coming into operation in 2008. This will address a number of training issues with regard to working on stage and the new regulations. Please contact Nick Anton ([nick@dunamaise.ie](mailto:nick@dunamaise.ie)) for further details.

### **House lights and work lights for the auditorium:**

Work lights sufficient for works and cleaning should be allowed to light the seating areas of the auditorium. The lighting in place for the entrance and exit of the audience, known as house lighting, must be dimmable, and have no warm up times to come to full intensity (as audiences start to move quickly at the interval and after the performance). All types of discharge source lighting are unsuitable, as a result. Due consideration should be given regarding access to replace lamps in the house lanterns due to the difficulty of establishing height access equipment safely upon or above seated areas. Preference should be given to fittings which can be lowered in to working height or accessed from above utilising either front of house bridges or access above a suspended ceiling.

### **Lighting Positions in the auditorium:**

Theatre lighting is fundamental to the vast majority of production values.

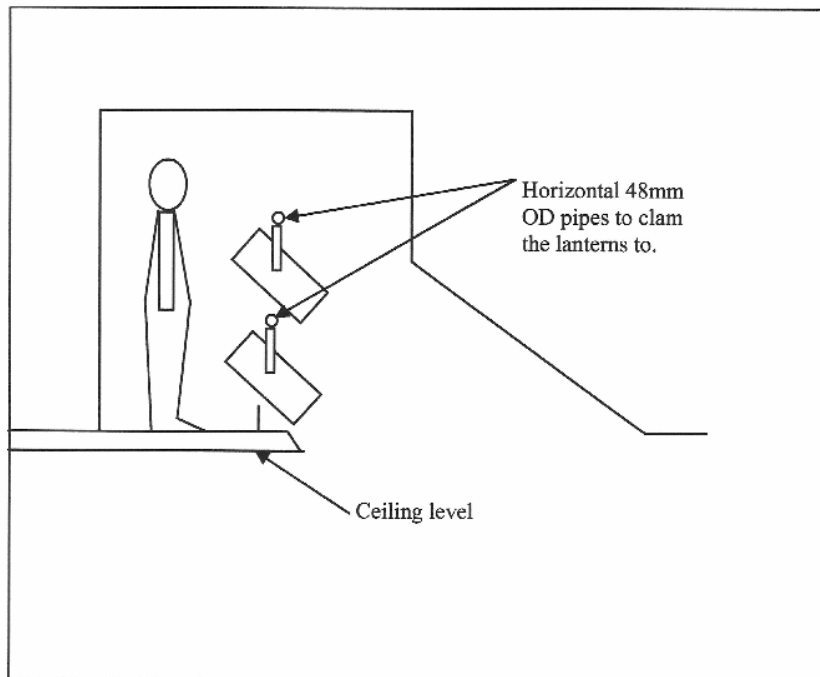
Nearly all of the lighting positions on stage are taken care of by the flying system and peripheral stage hardware. However the positions in front of the proscenium arch or set line must be included in the over all vista of the auditorium.

The lanterns are large, hot, and require adjustment of both their position in the venue, and their orientation and utilization of their focus controls. All of these are manual tasks. Hence there are two major factors to take into consideration when choosing a place for lighting positions in the auditorium. Firstly, the view of the stage given to the instruments by the location of the lighting position, and secondly, safe access to the equipment for adjustment.

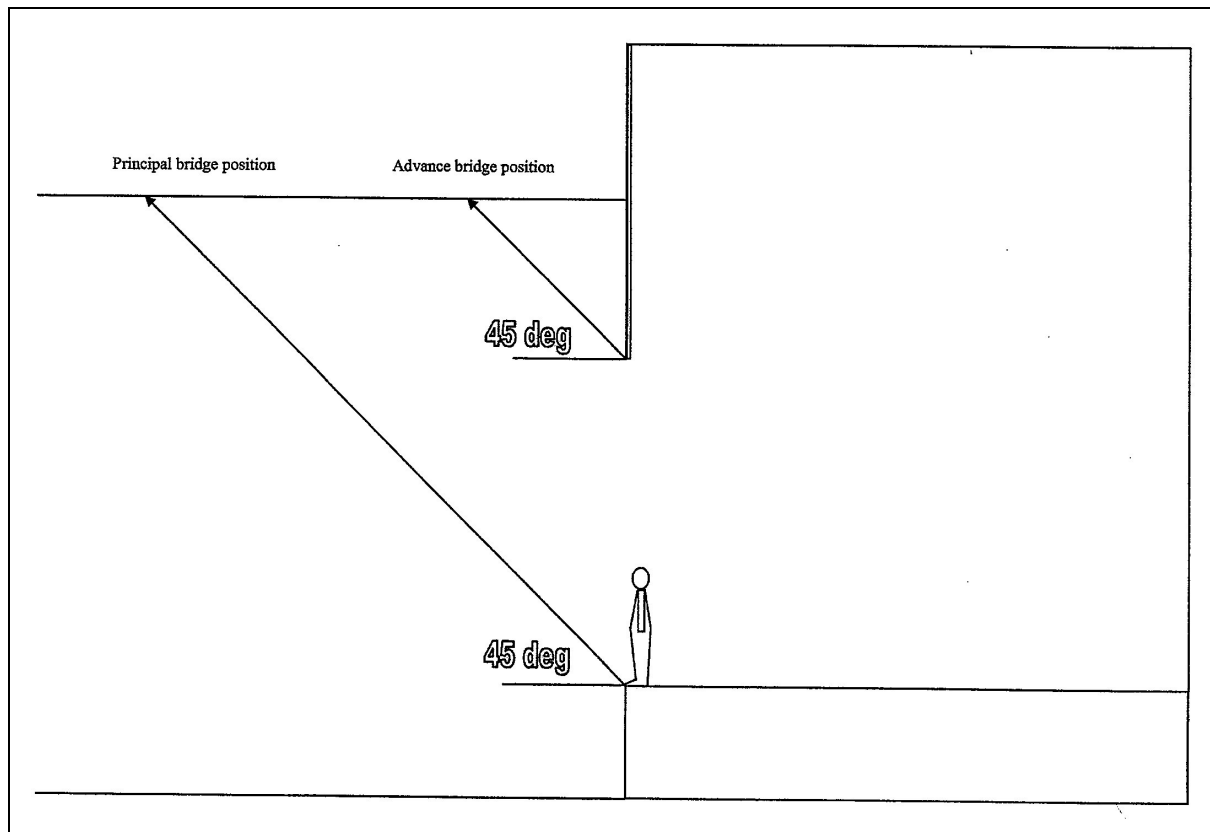
Due to the fundamental nature of light (i.e. that it travels in straight lines) each and every instrument in a lighting position must be afforded a full unhindered view of the stage in its totality. There is no way of anticipating the aims and uses to which the lighting will be put to by the various theatre practitioners, so as full a choice of position and view must be afforded to the lanterns.

As already mentioned in relation to the house lights, establishing height access equipment, to carry out the necessary adjustments to the lanterns, over seating is both hazardous and slow. So the most efficient method of fulfilling all the requirements of the lighting positions is through the utilisation of permanent bridges over the seating area. These bridges are a series of gantries parallel to the front of the stage, at various distances from the stage. They can be below or above the ceiling, with appropriate gaps left in the ceiling for the lanterns to have sufficient to view of the stage. Access to the bridges is usually by each end, with two side bridges linking all the bridges on the left and right of the auditorium.

Section view of a lighting bridge, concealed above a ceiling.



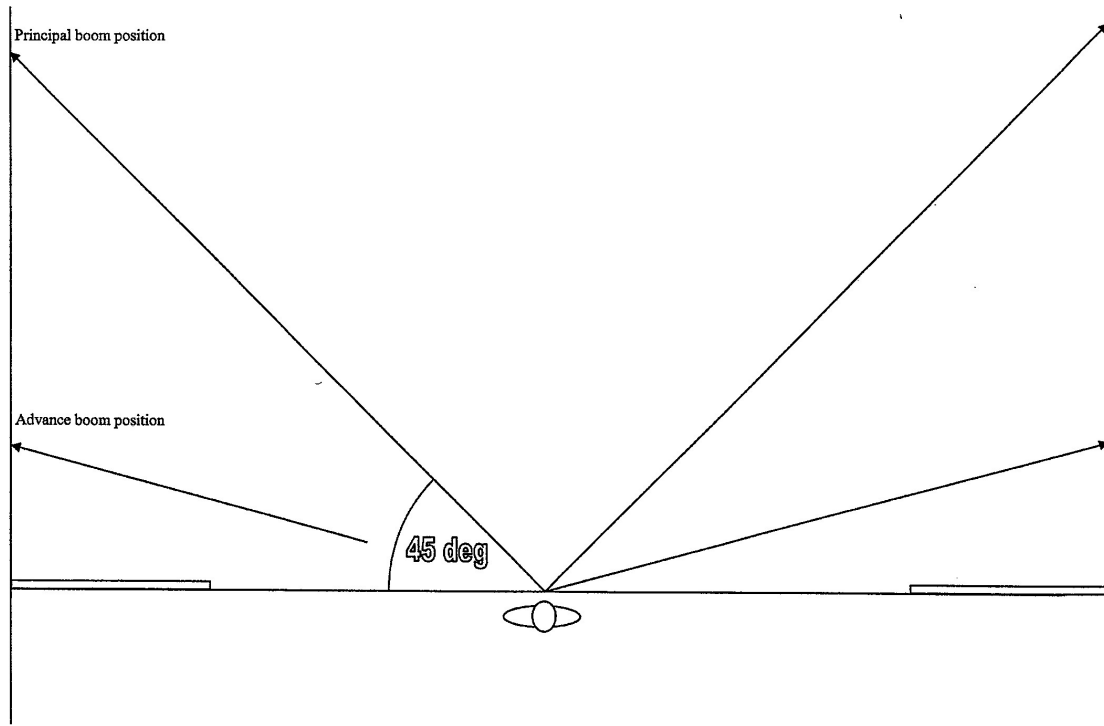
The distance from the stage to the bridge will be dictated by the height of the roof in the auditorium. The principal bridge should be where a 45deg angle meets the roof when extended from the front of the stage in section. At least one more bridge should be placed closer to the stage. Additional bridges further from the stage than the principal bridge will be necessary, based on the size of the auditorium.



The second major position for lighting in the auditorium is the “vertical boom”, this is a lighting position run vertically up the wall. These can be exposed as a simple pipe or internally wired bar<sup>5</sup> on brackets attached to the wall of the auditorium; or they can be concealed in a similar way to the bridges, with appropriate gaps in the walls. As with the bridges, the distance from the stage can be calculated by projecting a 45 degree angle from the mid point of the edge of the stage; where this meets the walls is approximately the position of the principal pair of booms.

A second pair of booms at the proscenium arch is also required. Subsequent pairs of booms further from the stage will be required depending on the size of the auditorium. Very careful consideration must be given to access to the vertical booms for positioning and focusing of the lanterns. For exposed booms, fall arrest systems should be in position above the boom to enable safe use of access equipment. In concealed booms, a series of platforms at appropriate heights behind the boom to enable access is required.

<sup>5</sup> The internally wired bar is used to bring lighting circuits to the lighting positions on stage and in the auditorium. The IWB is 48mm OD aluminium pipe with the sockets for the circuits mounted on the bar using ABS enclosures. All wiring is contained within the bar and as a result these are the most efficient and aesthetically pleasing way of distributing the circuits. Examples of IWBs can be found from Andolite Ltd. [www.andolite.co.uk](http://www.andolite.co.uk).



The third type of position in need of consideration is for the follow spots. Various types of production do not use follow spots and their supply and infrastructure would only prove necessary if the feasibility study showed that the styles of production required their use. Follow spots are large lanterns which are moved by hand during a production to follow a performer around the performance area. They can be operated from a bridge, however the bridge must be large enough to accommodate the lanterns (follow spots can be in the region of 2.5m long), and require larger power supplies than normal lanterns (generally 32A 240V). A dedicated room can also be provided, however this option limits the angle at which the follow spots can be projected from.

### Fire Curtain

The fire curtain will be attached to the fire system, but should be capable of being on a stalled activation, so that false alarms do not mean the fire curtain automatically drops during performance. Any fire system in an arts building will take consideration of the high level of heat on stage during performance (from lights). As the stage may have large numbers of personnel on it, the evacuation point should be to the rear of the stage, or backstage adjacent to the stage.

### Delayed evacuation:

There is an active debate taking place at present in the theatre industry about evacuation of arts buildings during performances. While the building should be evacuated as soon as the fire alarm is activated, many venues feel this could cause unnecessary hazards to patrons, in the event of false alarms. Some venues have tested timings during fire drills and established a pre-checked evacuation procedure, as follows:

On activation of the fire alarm, customers are asked to remain calm.

The duty manager/technical manager checks the fire alarm panel and the zone active and then alerts the front of house manager to evacuate, or to inform patrons that all is well and to remain seated. In order to have pre-checked evacuation procedures, the venue must have:

- Fire Alarm System (checked weekly/daily/tested 4 times pa) with all zones clearly identifiable.
- Radio Control System between Duty/Technical Manager and FOH Manager.
- Adequate one hour Fire Doors throughout the building.
- Fire Drills at least every six months so all staff know what they should do and when.

**NB: The local fire officer should be consulted, when the building is being designed and its own individual aspects discussed with relation to possible evacuation procedures.**

#### Projection Equipment

The Auditorium should be fitted out with a projection screen built into the ceiling in front of the stage. It can be played from the control room.

#### **Fly Tower & Flying System:**

The fly system is a series of bars suspended over the stage, which can be individually be raised or lowered. The fly system is the fundamental support for the on stage lighting, the curtains and drapes, and the set. The fly system raises set pieces and lighting out of the view of the audience, so as a result there must be a large void over the stage; this is known as the fly tower. The main RSJ beams and the reinforcing sub-beams which the fly system is suspended from are collectively known as the grid. The grid is the foundation of the fly system.

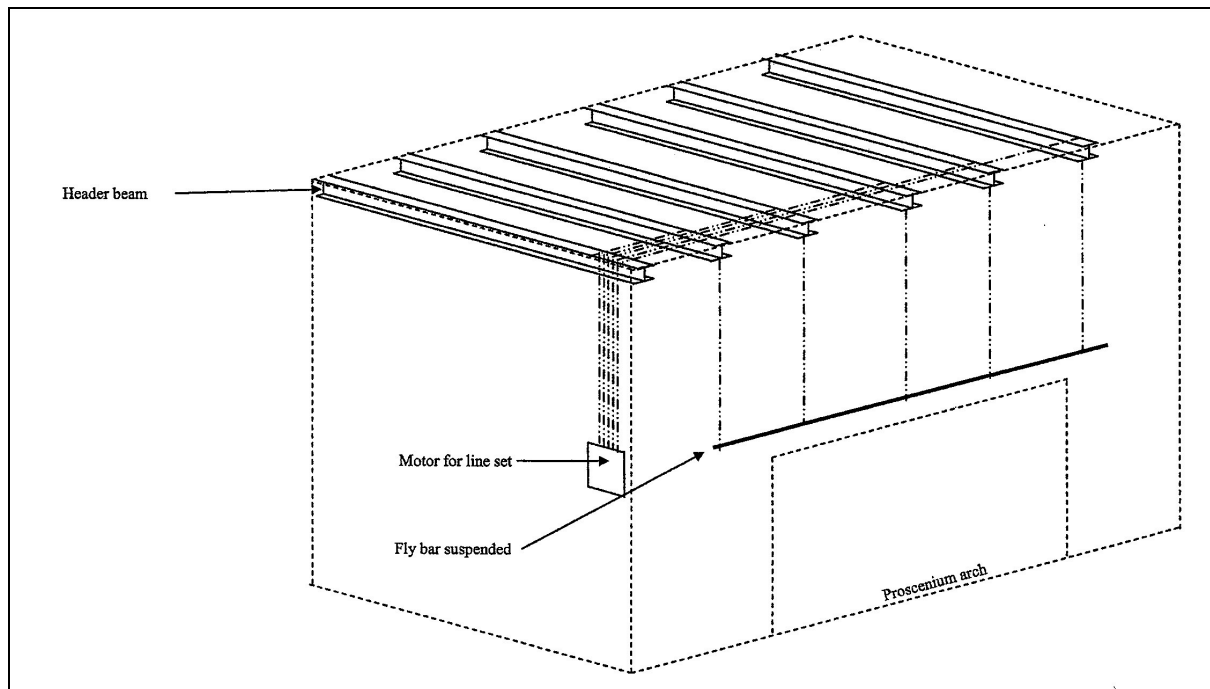
#### **The Fly Tower:**

The fly tower is a void over the stage; normally the walls of the stage are simply extended up wards to a height of at least, but preferably more than twice the height of the performance space, or proscenium arch. This will accommodate the lighting which has been raised out of the view of the audience and the set pieces which have been raised out to be used later in the performance.

#### **The Grid:**

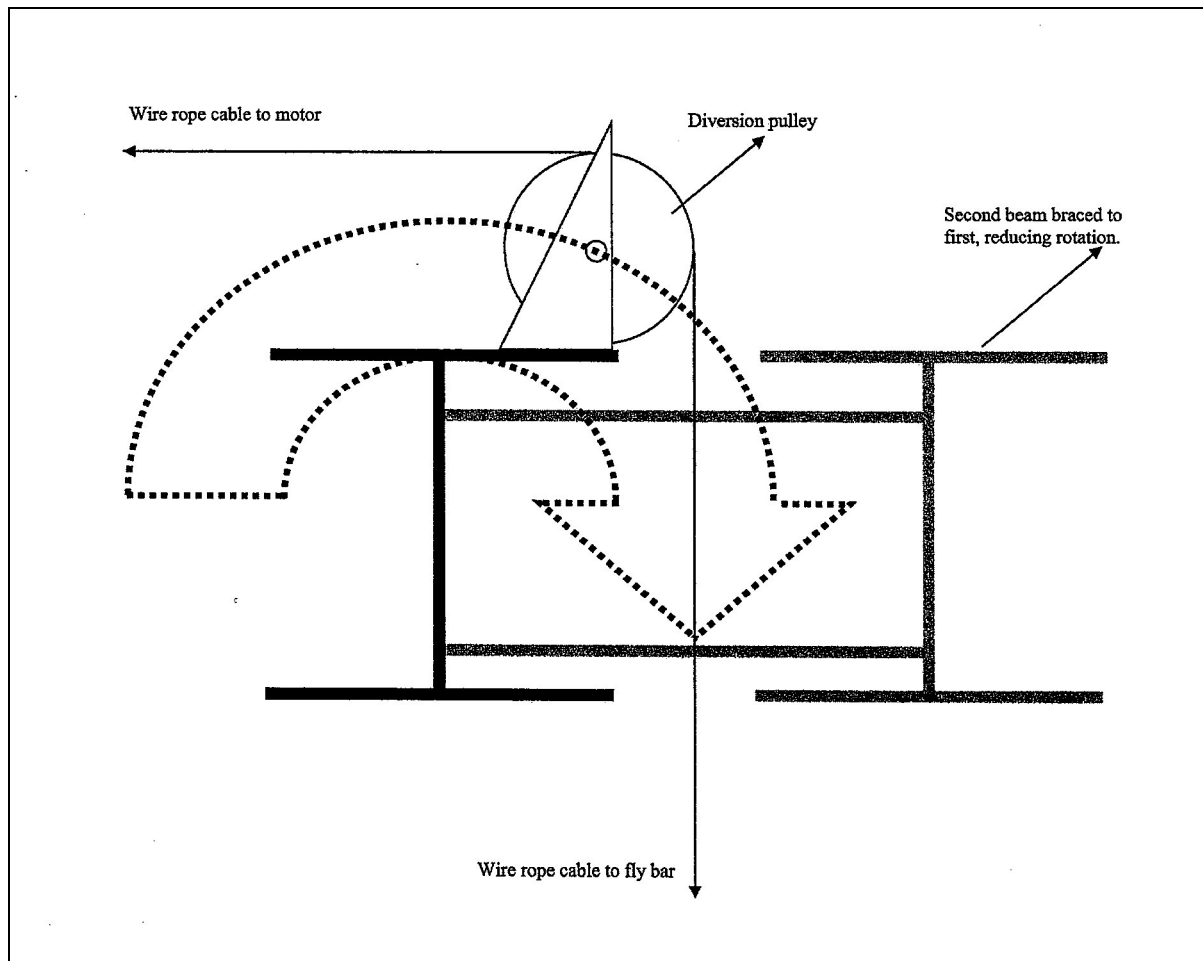
The grid is principally made up of 5 or 7 RSJ beams or pairs (braced together) of beams which run from front to back of the stage (depending on the size of the venue). These beams are evenly spaced over the performance area. An additional beam or pair of beams needs to be placed against the right or left wall, to hold the motors of the fly system or about which the cables are diverted to the motors if they are situated below the grid. The beam on the extreme left or right is known as the "header beam" this takes more load as all the cables of the fly system are diverted around this beam. Further reinforcing beams will run from left to right between the main beams to the specification of the structural engineers. The grid should not support the roof; separate members should be used for this. The loading capacity of the grid should be of at least 10,000kg allowing for 30 line sets at 300kg and allowance to be made for the self weight of the flying system.

Allowance must be made for the extra force exerted on the grid by the movement up and down of the load, both in setup and during performance.



The grid should have a perforated steel gantry style deck on top of the main beams. This floor should not be complete as it has to allow for the wire rope cables and other rigging equipment to pass through to suspend the fly system. This floor is necessary for inspection, maintenance of the pulleys and wire rope cables and motors of the fly system. Suitable edge protection will be required around the incomplete areas of the grid floor; however care should be taken when specifying the edge protection that it does not impede the mechanisms of the fly system. Service of all lifting equipment must be carried out on an annual or bi-annual basis so under the Safety, Health and Welfare at Work Act 2005 permanent access must be installed for works and maintenance.

The consulting structural engineers will specify the steelwork for the grid, however it is imperative that they understand what purpose the steelwork will be used for. There have been at least two theatres in Ireland which have had to be closed for emergency reinforcing of the grid (2004 – 2006) to prevent the fly system falling on the stage below. What must be understood is the way the force will be applied to the grid by the flying system. This matter should be fully discussed with the theatre consultants and the structural engineers. The pulleys of the fly system will exert rotational force on the beam.



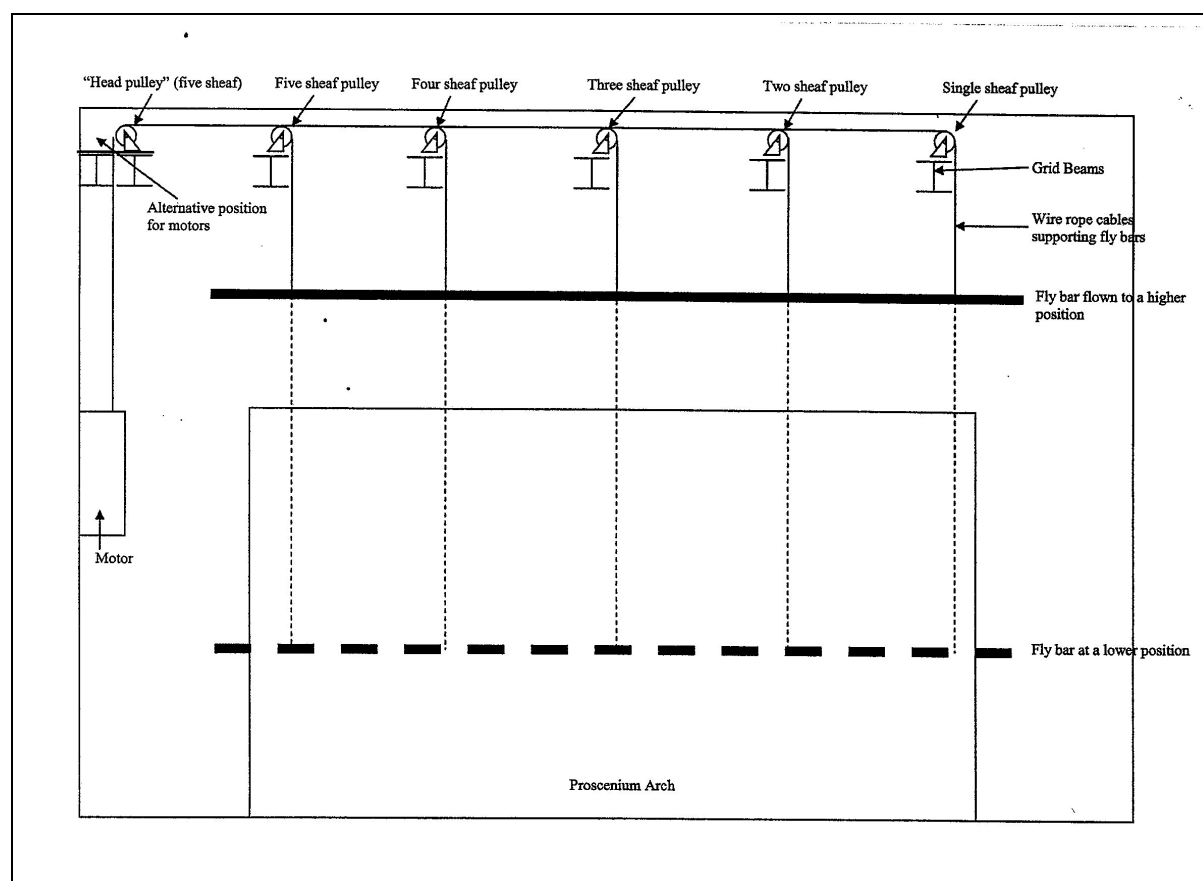
### The Fly System:

For centuries there have been various types of flying systems in theatres. From simple hauling systems using ropes through counterweighted systems to the modern motorised systems. Due to the Safety, Health and Welfare at Work Act 2005 and the Working at Height Regulations 2006, new installations of flying systems should all be motorised with little or no manual hauling or loading of counterweight.

The fly system comprises of 20 to 30 (based on a theatre of 250 to 300 seats) motorised "line sets". A line set consists of a pipe of 48mm OD or ladder truss<sup>6</sup> of length equal to the width of the performance area plus one meter each side. The pipe is suspended on wire rope cables, which run from the bar up to a pulley on a grid beam, diverted to the left or right of the stage to the motor if it is situated on the grid or further diverted around the header beam to the motors if they are situated below the grid. The motors may be situated on the header beam or on a gantry below the grid. Some venues have been built with the motors situated at stage level; this is not desirable as this takes up too much room in the wings and causes noise to contaminate the performance.

<sup>6</sup> Ladder truss is a combination of two 48mm OD pipes with diagonal bracing between them, to allow for wider spans between suspension points than pipe would allow; to stop bending. Examples can be seen by James Thomas Engineering [www.jamesthomas.co.uk](http://www.jamesthomas.co.uk).





The flying motors should be variable speed with programmable heights at which they can be stopped, to allow set pieces to be flown in and out to these stop points during a performance. Each line set should have a capacity of at least 250kg, with 300kg being preferable. Larger venues can have up to 1000kg line sets. All control for the fly system must be local to the system, and several emergency stop controls should be available around the stage.

The technology of flying systems is changing very quickly and soon many theatres may be fitted with fully automated motors, which will be programmable by software, in conjunction with lighting design. The Safety, Health and Welfare at Work Act 2005 and the Working at Height Regulations 2006 make this an important piece of equipment in a theatre to get right at the outset. Every lamp to light a show must be attached to lighting bars (on safety chains) and this should be done with all bars easily adjusted up or down and with adequate loading capacity to prevent injury. Many shows also incorporate kinetic loads on the grid (movement of equipment up or down during a performance) and these must be planned for and budgeted at the outset.

#### Loading on the Flying System – Planning for the Future:

A theatre fitted out with a steel grid today, may be sufficient with kinetic load testing of bars supporting up to 500kg each (depending on the span). However, as technology becomes more automated, theatre technicians may increase the number of shows that are pre-rigged at one time, i.e. at present if manually setting up lighting the team might pre-rig 4-6 gigs/shows, however as flying systems become more automated (and more lighting designers pre-provide their lighting design to the venue), then 6-8 shows might be pre-rigged, thus increasing the loading on the grid.

The structural engineering consultant should be briefed fully as to potential needs in the industry, if they are not familiar with arts builds.

#### Maintenance & Insurance:

Flying systems have moving mechanised parts, and thus must have an Engineering and Plant Equipment insurance policy. This means the system must be load tested every six months to validate the insurance. It must also be only used by people competent and trained in flying systems. This will have considerable cost implications for its on-going use.

#### Orchestra Pit:

Many venues have been designed without an orchestra pit, but with scope to remove 1-2 rows at the front of the seating to accommodate musicians at the front of the stage. The feasibility study will assist in the choice of inclusion of an official orchestra pit, if classical music is to be programmed as a significant aspect of the venue's operations. If an orchestra pit is to be incorporated, it must be large enough to accommodate at least 8-10 musicians, their music stands and instruments. It must be safe to enter and exit, especially in the case of an emergency. A pit that rises and falls can be used as a pit or converted to extra seating, or a stage thrust, may prove flexible for multi-purpose venues. It would also be excellent for loading equipment from the auditorium to the stage and vice versa.

#### Budget note re Fit out and Depreciation:

**The technical budget for a theatre fit-out excluding seating, will be at least €500,000, for a theatre with 250-400 audience capacity and is depreciated at 12.5% (see sample Asset Register). Thus its entire stock is replaceable every eight years, or upgraded on a rolling timeframe within same number of years.**

#### **Control Room:**

The control room is the location from where the lighting and sound, and other technical facilities (except flying) are controlled from. As a result it is imperative that the view of the stage from the control room is completely uninterrupted. There are a number of venues in Ireland where the stage cannot be seen properly, and which require additional relay monitors to function. There should be windows in the control room which can be slid up or out of the way completely to allow for live sound to be heard and mixed. It has become common place in recent years to have the amplifiers for the sound and the dimmers for the lights in the control room; this practice is not desirable as these cause a lot of noise which can be not only distracting to the technical staff but also to the audience.

The dimmers and amplifiers are best off in a room dedicated for that purpose with appropriate air conditioning to keep the system cool. Although it is preferred to have the dimmers and amplifiers in a different room, the power supply to the various control desks must come from the same spur which feeds the systems which they control. As all control desks send a digital signal to their systems they must have no potential difference on the earth or neutral to their systems; failure to comply with this can result in catastrophic damage to the control desks. (See the section on Power systems for further information).

As with most other areas in the theatre, two sets of lighting are required for the control room. Firstly, works lights to allow for set up, and secondly a set of dimmable

directional spotlights above the control desks to minimise the light spill into the auditorium during a performance. Some of the control desks are large and the table top area to accommodate the various desks should be at least 4m wide and must be 1m deep, a further 2m of floor space should be available in front of the table top area to accommodate extra equipment and the various people who will want to sit around the control desks during set up and performance. All house lights and works lights for the auditorium, stage and dock must be controlled from the control room as well as locally. The control room needs to be large enough to accommodate at least 3 personnel working on lighting, sound and any other controls from this point, and perhaps more depending on the specification of the Auditorium.

The Control Room contains communications systems that link it with other parts of the venue, particularly Front of House.

Wiring from the Auditorium to the control room will include cabling for television recording from the auditorium, and for an induction loop system for hard of hearing. Ideally the loop system will be usable from all seats in the auditorium, so Front of House staff do not need to be notified if a patron has a requirement to use it. Future proof the cabling by looking at Cat5/6 cabling, and trunking which can have cabling renewed without pulling walls apart at a later date. All equipment should be PAT (Portable Appliance Testing) tested every year. While this is not currently a regulation in Ireland, it is good practice, and is likely to become regulation at a later date.

A common complaint during the research for this document, from Technical Managers of venues, is that the control room is not kitted out with equipment appropriate for the events of programme to take place in the Auditorium. Many theatres are not fitted with adequate public address systems capable of high quality rock concerts. This is vital, if the venue is to function for the programme planned for it as per its Business Plan.

### **Relay Systems**

Relay systems are used to illustrate the performance on the stage, for personnel involved in Front of House or Technical Issues and for the performers taking part in the show. Usually a monitor/screen would be bracketed to an area adjacent to the stage entrance/exit relaying the performance and there would be audio relay (possibly visual also via monitors) to the Green Room, Dressing Rooms and Front of House. Video relay with high quality colour monitors would be advisable from an operations point of view. As the venue will host live performances, patrons arriving late will not be permitted entry to the Auditorium until a suitable break. Thus a colour relay monitor should be placed in the bar where the customer can wait until that time.

### **Colours and wall surfaces in the auditorium: BLACK, BLACK & BLACK**

These are of course of huge aesthetic importance to the building; however some consideration should be given to the acoustic properties of wall coverings and ceilings, in conjunction with the acoustic consultants. The colours of the ceiling and walls affect to a huge extent the reflection of the lighting used to light the performance. Unsuitable and unwanted reflection of light has a tremendous adverse effect on the designs implemented by the productions. One theatre opened in Dublin with the entire auditorium painted white. The effect on the performances was such that the auditorium had to be closed and repainted shortly afterwards.

### **Power supplies to the building and the technical services within:**

A venue requires comparatively large amounts of power. For example large venues (500 – 750 seats) would have a supply of 700 to 900 amps per phase for lighting alone. Very close consultation must happen between the electrical engineers, the electrical contractor, the theatrical consultants and the suppliers of the technical equipment; to ensure that the very particular specifications of the wiring are laid in correctly at the build to avoid the very considerable expense of rewiring sections of the building later. Supplies for different tasks must be kept isolated from each other to avoid electrical noise being created on the sound system resulting in hum during the performance. In each performance space there will be supplies needed for theatrical lighting, sound, staging (flying motors, stage lifts, pits lifts etc.) and an auxiliary supply for touring equipment. The auxiliary supply should have an appropriate CEE form wall mounted socket positioned on stage. The area the socket is put in should not be near the main performers entrance to the stage or the dock opening and not interfere with the flying system, as the touring equipment to be plugged into the supply must sit beside the socket; and should not cause obstruction to the works on stage.

The major power requirement in addition to the standard building services would include: (Based on 250 – 300 seat venue, with a 100 seat studio space)

Theatrical lighting for main performance space	3 Phase at 400A per phase
Theatrical lighting for second performance space	3 Phase at 100A per phase
Sound supply for main performance space	3 Phase at 32A per phase
Sound supply for second performance space	1 Phase at 32A per phase
Flying system motor supply for main perf. space	3 Phase at 200A per phase
Flying system motor supply for second perf. space	3 Phase at 100A per phase
Auxiliary supply for touring equipment main space	3 Phase at 125A per phase
Auxiliary supply for touring equipment second space	3 Phase at 63A per phase

### **Bar**

#### **Design of the Bar**

Theatre Licence: If seeking a Theatre Licence from the Revenue Commissioners, the bar must not be accessible for the public outside those attending performances in the arts venue (see 'Licences' below). Therefore its location within an arts building is usually to the rear of the building, or on a level above or below the main reception. A major aspect of the design of the bar is to incorporate adequate loading for delivery of kegs, direct to the cold room if possible. Storage is also vital to the success of the bar and adequate storage for stock is necessary, as well as storage of returnable empty glass bottles adjacent to loading door for collection in crates by the supplier. All waste glass for recycling also needs to be dispatched to storage adjacent to loading door.

The nature of bars in venues with a theatre/s, is that they are packed for short periods of time, especially an interval of 15/20 minutes. To ease the pressure on bar staff and to make it more comfortable for patrons, there should be a pre-ordered drinks station/s. More successful ones include a shelving unit with box openings, clearly numbered with pre-ordered drinks placed within. The customer will hold a ticket with the corresponding pre-order number.

It may need to be staffed, as in some places the honour system may not work. This is a relatively inexpensive aspect to incorporate in the design, and focuses many patrons away from the bar counter during this busy 15 minutes.

### **Café:**

Many arts venue café's are run by external contractors who lease the space from the arts venue. This is to ensure best practice with each business catering to its core competency. However, some venues opt to run their own cafes, so profit can be put back into artistic programming. This decision will depend on the skills of the operator of the venue, and the scope of its programming. The cafe should complement the ethos of the arts building and its programming policy and encourage higher usage of the building during the day, when activities might be quieter than at night. Ideally this space would be designed as a highly visible part of the venue, with its own street entrance and access from the arts venue. This facilitates the café opening earlier than the arts centre (and being lockable if closed while the arts venue remains open).

### **Staff Kitchen:**

As Arts Venues operate at all times of the day and night, there should be a small kitchen fitted out for staff to prepare meals and tea/coffee. It can be a small area fitted with fridge, microwave, toaster, kettle, dishwasher, crockery and a sink. It should have an access code on the door so staff can keep meals in the fridge, separate from visiting theatre companies facilities in the Green Room.

### **Offices:**

For ease of communication, efficiency and to minimise misuse of company resources, the main administrative office space should be open plan.

Meeting areas can be designed off it for confidential performer meetings etc. The space should have flexibility for growth and the possibility of at least one hot desk, in the event of hiring outside consultants, which is a common aspect of the arts industry. The Director needs a separate office for confidential contract negotiations. There should also be secure cash office for counting Box Office and Bar receipts, and for float dispensing for tills. Office fit-out should be the same as for any small to medium company, with a number of essential IT capabilities for the industry. The fit-out should be fully comprehensive at the outset, as it is extremely difficult to get finances for office equipment at a later date. There should be significant storage space for filing and other archival materials such as brochures and catalogues. There may also be a need for a reference library for programmers, including books, catalogues, dvd's and other recorded material of arts events from around the world.

The computers need to be networked so that staff can add bookings to the relevant spaces without risk of double booking. Also the server must have high capacity for hosting or co-hosting the Box Office system, such as Databox, currently the most commonly used Box Office IT system in Ireland. As online booking is becoming a large aspect of the arts industry, then this will need to be factored into the IT capabilities. Customers want the ease of being able to book tickets 24/7 but do not like having to pay a booking fee for this facility. When deciding on the ticket solution for the venue, this must be discussed.

Current Ticketing options are:

- **All tickets sold in-house.** Tickets are sold through the Box Office in person, on the phone and through internet booking. The online sales should be co-ordinated with the venue's website, (and ticket solution). The venue then factors in the cost of the online sales into its ticket price or charges an online booking fee. This option allows the most control in terms of ticket prices and information given to customers. It also facilitates venue branding, as the venue's tickets are not just the same generic ones that agents sell.
- **50/50:** Box Office sells some tickets but uses agents such as Ticketmaster/Central Ticket Bureau/Ticketlord to sell online tickets. This has a couple of drawbacks, notably that the agent will charge an administration fee for ticket sales and that their staff will not know as much about the event as the venue's direct staff.
- **Ticket sales outsourced.** Some venues choose not to have a Box Office, in the event that there is a Reception Desk for all other first contact purposes (or a part-time reception desk open only in the evenings). In that case an agent handles all ticket sales and customers are referred there. The venue handles no cash and all remittances are made direct to the venue's bank account less handling fees.

#### **Ticket Sales Options will feed into the design of Box Office:**

Box Office: Is the arts venue to have its own dedicated reception desk/box office, or are bookings to be outsourced? Most arts venues in Ireland have a need for a receptionist and this position is usually combined as a day time box office administrator. This area will be the first port-of-call for customers within the building. The desk should have two heights, one lower for wheelchair users or children to buy tickets, and the other at a higher level for security. The Reception will deal with all deliveries, post, main enquiries and of course bookings. Thus, its design needs to be highly secure, as it doubles as a cash desk. A floor safe may be designed at this point or a chute to dispatch cash away from the main desk. If the venue has a Reception Desk it makes sense to sell tickets from this point, as it provides excellent mechanisms for customer feedback directly into the business.

The Reception Desk should be fitted with an Induction Loop System, for hearing impaired patrons to purchase tickets or make enquiries. The Reception area should be able to accommodate as many staff as will be needed for the seating capacity of the venue, possible with a pre-sold/collection only ticket point and other sales points immediately prior to a performance. The Reception Desk should also be fitted with a WIFI point. Thus if visiting performing companies need to check e-mails, they can do so independent of the venue's administration.

#### **Meeting Rooms/Rehearsal Spaces etc**

These spaces can be the life-blood of an arts centre, providing vital revenue from meetings or hire of the space by resident arts practitioners. The success of some arts buildings has depended on their ability to adapt ancillary spaces within the building, as the sector grew and changed. These spaces should have black out blinds to accommodate powerpoint demonstrations, or audio visual presentations. They should have storage spaces designed within, to hold equipment used in these rooms, such as extension cables, audio visual equipment, and additional folding tables or chairs. A sink should be fitted if art activities or workshops are to take place within.

### **Other Flexible Spaces including Foyer**

The foyer will have to be large enough to hold the capacity of a full auditorium/ or more if there are multiple performance spaces. This space may incorporate the bar/café and other multi-purpose space (children's zone/cloakroom/lunchroom etc). There should be separate space for merchandise sales or concession stands.

### **Toilets in Front of House/Foyer area**

The toilets should have very high fit-out specification, with high speed cistern filling. The nature of attending theatre performances involves possible pre-theatre drinks, then attendance at a first act, and then an interval. It would not be unrealistic to state that at a full performance for 300 people that 60 women may wish to use the toilets during the 15 minute interval. This means there must be a large number of male and especially female toilets. They must flush and refill quickly with repeated use to prevent blockages. All cisterns need to be readily accessible for maintenance and with as short a soil pipe run to exterior sewers. The manhole adjacent the Front of House toilets must be accessible by van. Many arts venue operators consulted for this report specified that the toilets were one of the most problematic aspect of their building, with some spending up to €30,000 per annum on drain clearance, camera work and other sewer related problems.

### **Storage**

The building should include more storage than anticipated. All the venues polled for views on good design of arts buildings cited a need for greater storage. Galleries and theatres have bulky equipment that needs to be accommodated, such as large selections of ladders, bulbs, lights and other operational tools. Specific storage needs to be designed for both the gallery (if applicable) and the performance spaces to accommodate incoming companies' props, costumes and other technical requirements for their shows. Should different seating configurations or rostra for seating be used occasionally, that may need to be stored in the building.

### **Gallery**

Loading doors for access of large pieces of art should be provided. As with theatre loading, the doors should be automated and large (minimum 2.5m x 2.5m). An art store should be located adjacent to the loading doors, and should be of sufficient size to store entire exhibitions prior to installation.

### **Display area:**

An enclosed space that may be thermostatically and humidity controlled (if the programming strategy includes historical works or valuable exhibitions). If the space is open it will cause difficulties in thermostatically controlling the space and thus limit the possibility of hiring exhibitions where there is a requirement to keep works in a stable thermostatic environment. (see Appendix G: Sample Conditions for Internationally Hired Exhibitions). Galleries which are not enclosed will also tend to be used as overflow areas for other activities, which is not ideal. For security an enclosed Gallery enables the management to close the space, keeping the artworks safe during times when it may be deemed necessary to lock the Gallery while other activities take place in the building. As Gallery installations are often classed as construction activity, the enclosing of the space will assist in adhering to the Safety, Health & Welfare at Work Act 2005.

An enclosed gallery space is also important to give adequate display to the artworks.<sup>7</sup>

#### Walls & Surfaces:

Walls for hanging art should be at least 3m high and with as much exposed wall area for mounting exhibitions. Electrical sockets should not interrupt the wall area (should be floor mounted). Radiators should not be the chosen heating method for this space. Current practice is to hang exhibitions with the 'drill and fill method', i.e. works are hung securely to the walls and then the space is prepared for the next exhibition by filling and repainting. Over time this can have a negative impact on the surface of the gallery walls and so they should be plastered with plasterboard in such a way as to allow the plasterboard be easily replaced every 7-10 years. Attaching two dimensional works to wall by screw mounting via mirror clips increases the security of art and also minimises works moving with exterior movement (traffic etc.), so staff do not have to straighten the pictures constantly.

#### Invigilation:

If the gallery is not within view of the reception desk an invigilator may have to be hired to safeguard valuable exhibitions.

#### Art Insurance:

Art Insurance is a specialised insurance, covering the value of artworks against theft or damage during exhibition. It usually costs in the region of €1,000 per annum to insure exhibitions up to a value of €250,000, nail to nail, anywhere in Ireland.

#### Windows

Windows should have high grade glass to avoid light damage to fragile works such as watercolours or textiles. Windows should have blackout blinds so that light can be obliterated for audio visual installations that require darkness.

#### Flooring:

Painted or buffed concrete and timber floors are the most suitable flooring for keeping the visual aspect of a gallery neutral and for keeping it durable during installation of sculpture. It should have sufficient loading capacity for heavy pieces of art such as bronze, thereon.

#### Financial aspects of running a Gallery:

Galleries are huge cost centres in an arts centre, costing in the region of €50,000-€100,000 to programme annually. For a breakdown see Appendix B: Sample Operational Budget. Installation teams for exhibitions need to be fully trained under the Health Safety and Welfare at Work Act 2005. All installation teams need to have SAFEPASS (see Appendix F), as there is an element of working at height, as well as significant working with power tools. In other words, don't ask the odd job man to do it!

#### Artist Studio

If the building houses an artist's studio space, dialogue needs to take place on whether this space is residential or not.

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<sup>7</sup> "One always approaches galleries built as part of integrated artists' centres with trepidation. In the past for 'gallery' you could read theatre lobby". Aidan Dunne Art Critic, Irish Times, 28<sup>th</sup> February 2007.



If an artist lives in the building for periods of 3/6/9/12 months then their security, as well as security policies for the building will need to be devised around this. Is there access to the main building, or is it a separate annex? Ideally it should be part of the building but separable for security purposes and fitted with its own alarm and panic button.

### **Heating/Ventilation and AC**

The HVAC (Heating, Ventilation & Air Conditioning) Consulting engineers will advise on suitable systems appropriate for a new arts building. However the client's needs specify that the air conditioning (AC) needs to be operable in silence. At present there are a number of theatres that were built in the 1990's who cannot use their AC during performances due to the noise the system emanates. All AC units supplying performance areas need to be fitted with appropriate sound attenuators. The Acoustic Consultants will liaise with the HVAC Engineers with regard to its specification.

### **Building Management System (BMS)**

The BMS controlling the systems in an arts building should be accessible and operable by the venue's management, as certain shows that may be undersubscribed, alongside Ireland's unpredictable weather, means the temperature must be adjusted within a couple of hours on an event.

### **Disability Access Issues**

Any new arts venue is a public building and should be fully physically accessible, with facilities for patrons with a variety of needs. Part M of the Building Regulations 2000 covers this aspect of the design of the building (see Bibliography).

The operator of the venue will devise a wide range of programmes with access in mind, such as social access, cognitive access and other open public arts programmes.

In order to market this, the building will need to be fully compliant with flexibility of design taking consideration of people's needs (and changing needs, such as Ireland's population becoming older and living longer).

Also consider things outside the venue itself which might affect access. For example it is recommended that designated disabled parking spaces should measure 2.4 m x 4.8 m, with hatching 1.2 m wide at the sides and rear to ensure there is sufficient space to allow the disabled person to transfer from car to wheelchair. The route from the car park to the reception of the theatre ideally needs to be well signposted, level and smooth. Wheelchairs cannot be propelled manually through gravel.

Arts and Disability Ireland (email [adi@artsincontext.com](mailto:adi@artsincontext.com)) can advise on these issues. They also organise Disability Equality Training for venue staff covering signage, print materials, front of house, website etc.

## **7. LICENCES REQUIRED TO RUN AN ARTS VENUE**

### **Public Music & Singing Licence:**

In order to hold music events at which the public are paying attendees, the venue must have a Public Music & Singing Licence. It is an annual licence applied for from the District Court, through your solicitor. Risks to it being granted include neighbour complaints about noise and Garda complaints about anti-social behaviour.

### **Theatre Bar Licences:**

A licence is required to serve alcohol, prior to, at interval and following performances. See Theatre Forum's Guidelines on application for same. Venue requires a Public Music and Singing Licence (see above), in order to apply for a Theatre Bar Licence. The granting of a Theatre Bar Licence is totally dependant of the District Court in the location of the arts venue. City venues may find it easier to get this, than those in more rural locations. In some cases it has been necessary for the arts venue to purchase an actual pub licence in order to be able to sell alcohol. Other venues have wine licences through their café. A solicitor with experience in applying for liquor licences in the location of the venue should be engaged.

*Editor's note: Legislation overhauling the whole liquor licensing regime is expected to be introduced to Dáil Eireann in 2008. This legislation will have a major impact on theatre liquor licenses.*

### **IMRO Licence:**

Public Buildings need to pay royalties to play music in their foyers to the Irish Music Rights Organisation. IMRO charges an annual royalty fee based on the size of the venue's foyer. The venue then receives a licence to play background music in the foyer and in the auditorium prior to performances.

IMRO royalties are also due on all music events in the arts venue where live music is played. Under the Copyright Act 1969, IMRO is entitled to 3% of Box Office receipts. Legally the venue is obliged to collect this and remit to IMRO (unless the performer proves they have already paid royalties). In 2005 IMRO won a high profile legal case against the nightclub industry and won royalties and costs. All venues would be advised to devise policy around collecting and remitting these royalties.

### **PPL**

Phonographic Performance Limited collects royalties on behalf of 40,000 performers in the UK and worldwide. If a venue hosts performances in which recorded cd's are relayed, either as part of a performance, or as backing track for dance etc., then royalties are payable to PPL. The royalty is a percentage of Box Office, based on the amount of time each artist's work plays for.

### **Equity**

If the venue is to produce theatre it may opt to sign up to an Equity Agreement. Equity is the Actors' Division of SIPTU and has guidelines for pay, per diems etc. If the venue signs a licence to produce work under Equity terms, it will adhere to minimum wage levels and per diems paid when actors and stage personnel are on tour.

## 8. INSURANCE & COMMERCIAL RATES

As a Public building, the Public Liability insurance is a significant factor. The other main insurances pertaining to an arts building are the Employer Liability insurance and:

- IT and Computer equipment insurance. Value of replacement and loss of information policy. A number of arts venues had major IT problems during 2006, due to the high size of files storing customer information (*Databox* or other box office ticketing system), servers are a particular problem.
- Theatre fit-out insurance: Normal contents insurance will not suffice for theatre equipment due to the large number of items whose value exceeds €25,000. It would be advisable to set up on installation, an assets register with all items listed, their serial numbers and their value and depreciation rate. In the event of a fire (a high risk element of theatres), insurance claims will be facilitated by the items breakdown i.e. seating, flying system, pa, lighting desk etc.
- Cash Carrying Insurance
- Value of art insurance
- Loss of Earnings Insurance
- Plant/Engineering Policies: These policies will need to be taken out for any equipment with moving parts, under the Health, Safety & Welfare at Work Act 2005. These include lifts, hoist lifts, retractable seating and all moveable parts of the flying system. This equipment all needs to have maintenance (6 monthly or annual depending on its specification), with maintenance certificates produced in order to validate the relevant insurance policies.

**For Cultural Venues built by the Local Authority, it would be advisable to have many of these insurance items included on the Council's insurance, broken out as a separate item. It will cost significantly less than insuring as a single operator of the building.**

### **Commercial Rates:**

As commercial buildings, arts venues may be liable to commercial rates, which vary from county to county but approximate to €100 per square metre, payable annually to the Local Authority. Some venues which are run by the Local authority as Civic Arts Venues have their rates waived, as a community enterprise. This should be factored into the operations budgets, either as an expense or as sponsorship-in-kind. At present many Irish arts venues have annual commercial rates bills ranging from €50,000 per annum to €250,000 per annum.

### **Water Charges**

Commercial water charges apply to arts venues. The charge is based on water consumption, and is metered by the Local Authority. Since the building will have high public usage and possibly a bar, then all WC's and sinks should be selected with water efficiency in mind. Indeed, since most of the water required is for WC's, then a recycled water system should be considered for that aspect of design. Current rates vary from €1- €2 per cubic metre of water consumed.

## 9. Bibliography

Planning an Arts Building Project, An Chomhairle Ealaíon – The Arts Council, 1996. ISBN: 0-906627-75-3.

The Auditoria Project, Phelim Donlon, The Arts Council/An Chomhairle Ealaíon, 2005.

The Irish Theatre Handbook, Irish Theatre Institute Ireland, 2007.

Designing Galleries: The Complete Guide to Developing and Designing Spaces and Services for Temporary Exhibitions, Mike Sixsmith, Arts Council of GB, 2001. ISBN: 0-7287-0780-2.

Scale and Timbre: The Chan Centre for the Performing Arts, Arthur C. Erickson, Black Dog Publishing, UK, 2002. ISBN: 978-1901033489.

Spaces: Architecture for Art, Gemma Tipton ed, Circa, Ireland, 2005. ISBN: 978-0955031908.

\*Making the Lowry, Jeremy Myerson, UK.

**(Highly recommended for anyone embarking on an arts centre construction project)**  
ISBN: 978-1902970042.

\*Performing Architecture, Opera Houses, Theatres & Concert Halls for the 21<sup>st</sup> Century, Michael Hammond, Merrell, 2006. ISBN: 1858942799.

Concert Halls & Opera Houses: Music, Acoustics, Architecture, Leo L. Beranek, Springer-Verlag, NY, 2004.

ARTS COUNCIL OF NORTHERN IRELAND, INFORMATION ABOUT NATIONAL LOTTERY AWARDS, October 2005 (feasibility research on build/refurbishment of Northern Ireland arts venues)

The Health, Safety Welfare at Work Act, 2005. Govt. Publications Office, Ireland.

Working at Height Regulations, 2006. Govt. Publications Office, Dublin, Ireland.

Building Regulations, 2000 Part M, Dept of Environment & Local Government, Govt. Publications Office, Dublin, Ireland, 2000. (Details of the current building regulations regarding disability access which apply to the construction of new buildings and to extensions or alterations to existing buildings).

Accessibility Audit Checklist for Building Regulations Part M: Technical guide to above.

Wales Millennium Centre- Guide Book, UK, 2005.

The Public & The Arts, Hibernian Consulting, Insight & Martin Drury, The Arts Council/An Chomhairle Ealaíon, 2006.

\* Both books available for Theatre Forum members in our office

## **Websites**

[www.theatreforumireland.com](http://www.theatreforumireland.com)

[www.artscouncil.ie](http://www.artscouncil.ie) (Auditoria Section has information on existing arts centres)

[www.artscouncil.org.uk](http://www.artscouncil.org.uk)

[www.hsa.ie](http://www.hsa.ie)

[www.irish-architecture.com](http://www.irish-architecture.com)

[www.irishstagetechnicians.com](http://www.irishstagetechnicians.com)

[www.irishtheatreonline.com](http://www.irishtheatreonline.com)

[www.riai.ie](http://www.riai.ie)

## 10. THE DO'S AND DON'T LIST

Do	Don't
Visit 3-5 Arts Venues as a patron. Check out all the public areas. Do they work?	Assume that your architect knows all about the operations of an arts venue
Do a realistic feasibility study about who your audience are and what they will attend in the venue	Overestimate the audience numbers attending various performances
Write a Business Plan for the operation of the building. Its success depends on realistic analysis	Isolate your project from the local community it serves-get them involved at the outset
Talk to venue managers after you have an idea of what your venue will be like, to ask relevant questions	Scrimp on the fit-out budget – it will be paid for at a later date – with a much higher cost

Feel free to submit other Dos and Don't's to [theatreforum@ireland.com](mailto:theatreforum@ireland.com) as we plan to update this!

## Illustrations



Wales Millennium Centre (Opened 2004). Architect: Jonathan Adams, Capita Percy Thomas. Note the lettering in the façade. This forms the windows of the bar to the main Auditorium. Make the building open and appealing from the outside, particularly at night.



One of the many bars at Wales Millennium Centre, Cardiff. Do ensure flexibility in design. This bar can be closed off when not needed. It also can be used for intimate events such as poetry readings.



Ladies washroom in Chan Center for the Performing Arts, University of British Columbia. Photo Ivan Hunter. Do put lots of circulation space adjacent to as many cubicles as possible.



Laban Dance Centre, London. Motors along wall for the flying system. Do put a gantry beside all motors, for operation and maintenance.



Daniel Lieskind's Plan for The Performing Arts Centre at Grand Canal Square, Dublin 2.



Frank Gehry Designed Richard B. Fisher Center, US. Photo: Peter Aaron.

## **APPENDIX A**

### **SAMPLE ASSET REGISTER**



Theatre Technical Equipment	Cost	
1 x 11m lighting bar }		
4 x 12.5m lighting bars }		
Brackets }	3,500.00	
2 x Production Boxes/ H frames	2,000.00	
12 x Selecon Axial 28/50 Profile Lanterns	4,500.00	
4 x Selecon Axial 16/32 Profile Lanterns	1,700.00	
14 Pacific Gobo Plates	500.00	
16 Axial Gobo Plates	550.00	
Dynacord Power Max P3 PA	8,000.00	
Monitor system c/w wedges and amps	2,000.00	
2 x Symetric Graphics	2,300.00	
2 x Lexion MPX Effect Unit	600.00	
2 x Tascam Minidisc Player	1,200.00	
2 x Tascam CD Player	800.00	
20mt multicore c/w	800.00	
4 x Audiotechnia 61HE Mics & stands	800.00	
10 x Berhinger DI boxes	350.00	
36 x 10 mt F/xlr & M/xlr Cables	850.00	
8 x Speakon Cables	200.00	
2 x 12u Rack Units	750.00	
3 x Stonewood Headsets c/w beltacks	850.00	
Stonewood Master Station	950.00	
4 x xlr cables	120.00	
24:4:2 Mixing Desk	2,000.00	
2 x EV x SX 300 Speakers	1,500.00	
2 x Symmetix 31 Band Equaliser	2,000.00	
Martin 650w amplifier	2,500.00	
2 x Berhinger multicom 4 way compressors	600.00	
6 x Shure SM58 Mics c/w Boom Stands	1,000.80	
12 x Speakon (1m,2m,5m,10m,15m,20m)	328.80	
6 Channel 250w mixer amp	648.00	
5 x Full Range Martin Audio C115 c/w Brackets	654.00	
Desktop mic Shure 550L	108.00	
4 x Stonewood Single muff headset	1,118.40	
4 x Stonewood show relay speakers	1,044.00	
Panasonic Colour Camera	750.00	
3 x Panasonic Colour Monitor	939.60	
Kramer Camera Control	348.00	
3 x Monitor Brackets	90.00	
8 x 10m xlr cables	144.00	
8 x 5m xlr cables	115.20	
6 x 2.5m xlr cables	72.00	
8 x Insert Cables	67.20	
10 x Jack to Jack Cables	96.00	
5 x Set Phono to Jack Cables	57.60	
6 x 0.5 Speakon Cables	67.20	

4m Speakon Cable	18.00	
4 x Mono Jack to xlr .25	48.00	
5" Flight Case	228.00	
4" Flight Case	216.00	
8 x NL 4mm Speakon Coupler	57.60	
6 x NA 3mm male to male connector	50.40	
6 x NA 3ff f/m to f/m Connector	50.40	
2 x 3mp Jack to Male	19.20	
2 x NA 3fb Jack to Female	19.20	
6 x Phone to Jack Connectors	21.60	
36 x RJ310 Fresnels Complete	14,000.00	
8 x Selecon Aurora Cyc Floods Complete	3,000.00	
2 x RJ Foxie Followspots	4,500.00	
4 x BWS Drapes	1,800.00	
BWS Border	528.00	
8 x BWS Legs	2,500.00	
1 Filled Cyc Cloth	2,000.00	
8 x Swivel Arms c/w/2.4m pipe	864.00	
2 x Caire Curtain Track	3,000.00	
Zarges Skymaster	545.00	
Tallescope	3,000.00	
5 x Kee Klamp tubular grip Bars	2,900.00	
18 x Lightdeck Staging	15,000.00	
Flying System motors and Winches x 24	255,000.00	
Flying System Control & IT software	8,000.00	
8 x Beam Clamps	624.00	
4 x Beam Clamps (1000kg a.w.l.)	513.60	
1 x 3m TOWER SPAN 400, 3t spec	2,500.00	
Strand - 1,100 lighting desk	9,985.00	
20 x SL 15/32 600w Lanterns	8,100.00	
60 x Par 64 Lanterns	4,900.00	
4 x Robert Juliet PC 2000/2500	2,995.00	
4 x Chroma Q Scroller	1,950.00	
Chroma Q 8 way splitter box	750.00	
2 x Chroma Q Cable 20m	123.06	
4 x Chroma Q Scroller 10m	162.32	
2 x Chroma Q Cable 15m	103.90	
4 x 15m 6 way cable tripe	415.56	
6 x Socapex fanout 16a plug	399.36	
Socapex fanout 16 A Socket	79.00	
12.5m 48mm OD Circuit	586.52	
2 x 8m 6 way tripe cable	181.80	
60 x 10m 3 core 1.5mm	840.00	
30 x 5m 3 core 1.5mm	375.00	
30 x 16A to 15A Rubber Socket Adapters	366.00	
24 x Broom Brackets	118.80	
6 x Boom plates c/w 4 metre Alloy Bar	357.00	

20 x Quartet F 650W spotting lanterns	2,970.00	
20 x ETC Source 4 Parcan 575	3,360.00	
6 x Betapack Zero 88 DMX	3,282.00	
5 x DMX Dimmer link cables	176.40	
30 x 5m 3 core 1.5mm sq	375.00	
20 x 10m 3 core 1.5mm sq	280.00	
10 x 1m 3 core 1.5mm sq	122.00	
2 x 15m six way tripe cable CEE17	340.90	
4 x 10m 48mm OD Lighting Bar	2,244.00	
<b>Total Theatre Fit-out</b>	<b>416,510.42</b>	
<b>Gallery Equipment</b>	Price inc. VAT ex VAT	
2 x digital projectors	2,900.00	
Portable Screen	350.00	
Lighting PCB Board x 10	5,000.00	
ERCO 3 circuit track x 1	70.00	
ERCO 3 circuit track x 2	200.00	
Live end x 3 (17 each)	75.00	
Mounting Bush x 5	100.00	
Wire rope suspension x 5	200.00	
Spotlight x 25 (153.27 each)		
12volt 50w 36 degree Dichroic Lamp	4,800.00	
Minirail Singlet x 6	500.00	
Installation kit		
1 x 3m TOWER SPAN 400, 3t spec	2,500.00	
Handtools	3,000.00	
3 Timber Ladders	800.00	
Powershot Kit	40.00	
Mitre Saw	90.00	
<b>Total</b>	<b>20,625.00</b>	
<b>Bar</b>		
1 x MACH Glass Washing Machine	5,000	
1 x MACH Dishwashing Machine	5,000	
12 x Drip Trays	600	
4 x SUPERCHILL bottle fridges	3,000	
1 x SIMAG SD-60 Ice-making machine	2,000	
6 x Bar tables	4,000	
3 x Bar Stools	300	
2 x Stainless Steel Catering Shelves	500	
10 x 2ltr Thermos flasks	300	
3 x Ice Buckets	100	
6 x Stainless Steel bottle spouts	100	
12 x Wall mounted spirit brackets	400	

10 x 35.5ml optics	350	
1 x 50ml optic	49	
2 x 35.5ml stainless steel measures	20	
2 x 71ml stainless steel measures	30	
1 x stainless steel drip tray	50	
4 x Corkscrews	40	
3 x fruit knives	15	
2 x fruit tongs	10	
24 x candle holders	240	
4 x large glass jugs	12	
2 x milk jugs	6	
150 x pt glasses	50	
60 x 1/2 pt glasses	20	
150 x wine glasses	40	
50 x large slim jims	25	
50 x medium slim jims	25	
50 small slim jims	25	
150 x plastic pts	15	
80 x plastic 1/2 pts	8	
150 x white china cups	100	
150 x white china saucers	100	
<b>Green Room/Production Facilities Backstage</b>		
Bosch Washing Machine	469.99	
Tricity Dishwasher	229.99	
Hotpoint Tumble Dryer	179.99	
Sharp Microwave	119.99	
Whirlpool Fridge	189.99	
Nilfisk Industrial Hoover	350.00	
<b>Rehearsal Room</b>		
4 Storage Bins	200	
6 Extension Cable Reels 10m, 20m, 30m	300	
Metro Storage Cabinet for AV equipt	2,000	
Video Player/tv/dvd	2,000	
75 Chrome/material Stacking Chairs	4,000.00	
10 x 6' trestle tables	1,000	
<b>Total Bar/Green Room/ Rehearsal Room</b>	<b>33,570</b>	
<b>Computers/Office Equipment</b>	Euro	
Quantum Accounting Software	2,070.00	
Databox Ticketing Software x 3	2,500.00	
G3 Powerbook 400mhz DVD	1,995.00	
G3 Powerbook 400mhz DVD/Enet	2,630.99	
HP NetServer E800 PIII	3,474.00	
15" LG Monitor	202.80	
128 MB 133 MHZ RAM HP LH3000	354.00	
HP Server Ethernet Card	102.00	

10 x Dell Optiplex 64mb	11,940.00	
12 x MS Office software	4,800.00	
3COM 56K External Modem	150.00	
Netopia R3100 Router	720.00	
12 Port hub	120.00	
HP 2100TN Printer	1,194.00	
HP Deskjet 930C	214.80	
6 x 12/24GB DAT Tapes	252.00	
A2 Laminator	371.99	
25" Trimmer	155.99	
Hancocks light box	350.99	
External USR 56.6 modem	530.40	
2 x BOCA 4" Ticket Printer	3,500.00	
Drawing Board	243.60	
2 x Foyer Tables	198.00	
1 x Phone System	16,000.00	
1 x Fireproof Safe	2,500.00	
2 x Samsung Ser6500 Cash Register	3,500.00	
6 x Foyer Sofas	6,000.00	
6 x Beech Tables	1,800.00	
3 x Bin skip	400.00	
2 x First Aid Cabinet	400.00	
1 x JVC TV	279.99	
1 x JVC Video Player	199.00	
1 x Cannon Sureshot 76 Zoom Camera	100.00	
1 x Nilfisk CA410 Floor Washer	2,000.00	
Samsung Fax Machine	695.00	
CCTV pc/monitor	5,000.00	
CCTV Cameras x 10	10,000.00	
<b>Total</b>	<b>86,944.55</b>	

## **APPENDIX B**

### **SAMPLE OPERATIONAL BUDGET**

		Notes re figures
<b>SAMPLE 2007</b>	<b>BUDGET</b>	<b>Venue with 2 theatres (300 seats and 100 seats), a gallery, bar and café</b>
	<b>INCOME</b>	
	<b>Grants</b>	
535,000	County Council	
125,000	Fas/Dept Ed/other	
10,000	Arts Council	New build should not assume they will get AC grant in year one-or subsequent years.
	Arts Council CAPITAL	
<b>670,000</b>	<b>Total Grants</b>	
	<b>Earned Income</b>	
380,000	Gross Box Office	2 theatres: 100 & 300 seats
140,000	Hires	Hire of theatres
80,000	Bar Sales	
15,000	Outreach/Education	If Applicable
30,000	Visual Art Classes	
1,500	Commission on Sale of Art	If there is aGallery space
45,000	Café Rental income	100 square metres
45,100	Conferences/Seminars	
16,000	Donations	Friends
1,000	Merchandise Sales	% from programmes etc
50,000	Sponsorship	
<b>803,600</b>	<b>Total Earned Income</b>	
<b>1,473,600</b>	<b>TOTAL INCOME</b>	
	<b>EXPENDITURE</b>	
	Salaries/Fees	
400,000	Permanent Staff x 11	See Theatre Forum salary rates for current €
55,000	Other Staff x 15 p/t	FOH/ Bar/casual crew
<b>455,000</b>	<b>Total Salaries</b>	
	<b>Programme Costs</b>	
60,000	Vis Art Programme/Classes	50k prog + 10k classes
4,100	Travel/Subs/Accom	Programmers' Travel
100,000	Fees to Production Co.s	
20,000	Technical/Production Costs	
40,000	Education	
330,000	Box Office Payable	
0	IMRO	Deduct this from Producers
<b>554,100</b>	<b>Total Programme Costs</b>	
	<b>Bar Costs</b>	
35,000	Bar Purchases for re-sale	
5,000	Bar Costs	
<b>40000</b>	<b>Total Bar Costs</b>	

	<b>Press/Marketing Costs</b>	
25,000	Direct Mailing	
5,000	Web-site/eazines/texts	
20,000	Advertising	
15,000	PR & leaflet distribution	
25,000	Design/Print Costs	
<b>90,000</b>	<b>Total Marketing Costs</b>	
	<b>Administration Costs</b>	
500	Couriers	
4,000	Ent/Launches/Hosp	
12,000	Phones/Fax/Internet	
15,000	Postage	
2,500	Licences/Subs/Memberships	
3,000	Travel Exps - Staff	staff travel & subsistence
9,000	Office Supplies	
10,000	Professional fees	Accountancy/legal
1,000	Sundry	
4,000	Recruitment Costs	
10,000	Bank Charges	CC comm./charges etc.
<b>71,000</b>	<b>Total Admin Costs</b>	
	<b>General Overheads</b>	
50,000	Capital Items	Theatre & other
20,000	Maintenance	Building
20,000	Cleaning	Doesn't include salary
4,000	Health & Safety	Training etc.
8,000	Security	
		Based on c.1,000 square metres
100,000	Rent/Rates	
20,500	Light and Heat	
10,000	IT Maintenance/Support	
5,000	Equipment Hire	
25,000	Insurance	
1,000	Staff Training/Development	
<b>263,500</b>	<b>Total General Overheads</b>	
<b>1,473,600</b>	<b>TOTAL Expenditure</b>	
<b>0</b>	<b>Excess of profit over loss</b>	

The above is a sample using 2007 costings. Every venue has its own specific means of revenue generation and unique costs. However, the above illustrates that one must be realistic about on-going costs. The above is a modest, highly efficient venue, and costs €1.5 million annually to run.



## **APPENDIX C**

### **SAMPLE SUPPLIER LIST**

<b>Name</b>	<b>Address 1</b>	<b>Address 2</b>	<b>Address 3</b>	<b>Supplier of:</b>
Arup Engineering	(also run Arup Acoustics)		See: <a href="http://www.arup.com">www.arup.com</a>	Engineering Services
Carr & Angier Theatre Consultants	London	<a href="http://www.carrandangier.co.uk">www.carrandangier.co.uk</a>		Theatre Consultants
C&C	Tipperary Technology Pk	Nenagh Rd.,	Thurles, Co. Tipperary, Ireland	Bar Beverages
Chubb Ire Group	2, Stillorgan Ind. Pk.,	Blackrock,	Co. Dublin	Locksmiths
Circa	43/44, Temple Bar	Dublin 2		Art Magazine
Citybox Advertising Ltd	Rolls House	Watergrasshill,	Co. Cork	Advertising Agency
Coca-Cola	Western Ind. Est.,	Naas Rd.,	Dublin 12	Bar Beverages
Colt Ventilation Ltd.,	Unit 16,	Ballywaltrim Business Centre,	Bray, Co. Wicklow, Ireland	Air Conditioning/Ventilation Services
Conaty Catering Supplies	41, Rosemount Business Pk.,	Blanchardstown,	Dublin 15	Bar Supplies
Dublin Theatre Festival 04	44, Essex St.,	Temple Bar,	Dublin 2	Theatre Festival
A.J. Dunne - Sound Equip	Main St.,	Carrick-on-Shannon,	Co. Leitrim	Sound Engineer
Dyno-Rod	Crowley Services Dublin Ltd.,	11, York Rd.,	Ringsend, Dublin 4, Ireland	Drain Services
Eircom Business Systems	Naas Rd. Ind. Pk.,	Old Naas Rd.,	Dublin 12	Phone Switchboards/Systems
Executive Rentals	Woodchester House,	Golden Lane,	Dublin 8	
Glassco Recycling	22, Sth. William St.,	Dublin 2		Glass Recycling Collection Services
Hall Stage Ltd		Luton	UK	Theatre Technical Fit-out Supplies
Integrated Acoustic Solutions				Consulting Acousticians

Image Supply Systems	Liberty Lane,	Camden Row,	Dublin 8	Audio Visual Equipment Sales and Rental
IMRO	Copyright House,	Pembroke Row,	Lr. Baggot St., Dublin 2, Ireland	Irish Music Royalties Collection Agency
KONE	G7, Calmount Pk.,	Calmount Ave.,	Ballymount, Dublin 12, Ireland	Lift/Hoist Maintenance/Certification
Irish Arts Review Ltd	State Apartments,	Dublin Castle,	Dublin 2	Arts Publication
Irish Theatre Magazine	44, East Essex St.,	Temple Bar,	Dublin 2	Arts Publication
Lyreco Ireland Ltd	Unit 41,	Park West Ind. Pk.,	Dublin 12	Office Supplies
M & J Electronic Security	Unit 6C,	Station Rd. Business Park,	Clondalkin, Dublin 22	Security Services
Tony Magennis	Monaveen,	Woodlawn,	Ballinasloe, Co. Galway, Ireland	Specialist Art Transporter
Martin Services (Ind.) Ltd.,	Unit 11,	Bluebell Business Pk.,	Old Naas Rd., Dublin 12, Ireland	Cleaning/Hygiene Supplies
Maybin Support Services (cleaning)	Textile House,	Steevens Lane,	Dublin 8	Cleaning/Hygiene Supplies
Office Technology Ltd	Unit G9,	Riverview Business Pk.,	New Nangor Rd., Dublin 12	
P.H. Sound Systems Ltd.,	Unit 5,	Docklands Innovation Pk.,	128-130 East Wall Rd., Dublin 3, Ireland	Sound Equipment Sales
Premier Pest Control Ltd	Hilton House,	Ardee Rd.,	Rathmines, Dublin 6, Ireland	Pest Control Services
Rennicks Signs				Signage Company
Stage Lighting Centre	12, Brunswick Place,	Dublin 2		Theatre Supplies
Tickets.com Ltd.,	Midsummer House,	405, Midsummer Blvd.,	Milton Keynes, Bucks, MK9 3, UK	Databox Ticketing Solutions Supplier
Theatre Projects Ltd/Inc.	Worldwide Theatre Consultants with over 800 projects undertaken		see: <a href="http://www.tpcworld.com">www.tpcworld.com</a>	Theatre Consultants advising on new builds

## **APPENDIX D**

### **THEATRE FORUM VAT FACT SHEET**

**Prepared by Dermot O'Brien & Associates March 2007**

## **VAT FACT SHEET**

### **Introduction**

This Fact Sheet sets out some general VAT principles and addresses some key VAT issues which arise for members of Theatre Forum and is aimed at both production companies and venue managers/administrators. The Fact Sheet has been updated to take into account the new Information Leaflet 2/06 issued by the Revenue Commissioners in January 2006 ("VAT Treatment of the promotion of and admission to live theatrical and musical events (including performances by non-established performers").

The Fact Sheet is intended to provide some basic assistance to members in relation to VAT, and is not a statement of the law in any particular area. Specialist advice should be sought. All references are to Irish VAT unless otherwise stated. Should any queries arise out of the information provided, please contact Theatre Forum or Dermot O'Brien & Associates directly at Unit 3, Greenmount Office Park, Harold's Cross, Dublin 6W (Tel - 01-708 0080 or Fax - 01-708 0091)

### **What is VAT?**

VAT is an indirect tax and taxes value-added on the sale of goods or services. The underlying aim of the system is to leave a VAT registered trader who supplies taxable goods and/or services in a VAT neutral position. VAT applies to the supply of goods and services which are considered to be taxable supplies (i.e. the supply does not fall within the category of exemptions) and which are carried out by certain persons called taxable persons in the course of business. Taxable persons are individuals, partnerships, companies etc which are registered or are obliged to be registered for VAT (see below for registration thresholds).

### **Rates of VAT**

The different rates of VAT which apply in Ireland are as follows:-

- 21% - the standard rate.
- 13.5% - the reduced rate.
- 4.8% - this rate applies to the sale of livestock, greyhounds and hire of horses.
- 0% - the zero-rate.
- Exempt - this is more a status than a VAT rate.

Appendix One of this Fact Sheet sets out some examples of VAT rates applicable in the performing arts sector and a more extensive listing of VAT rates can be found on the Revenue Commissioners website at [www.revenue.ie](http://www.revenue.ie).

### **VAT Registration**

Exemption from VAT applies to the promotion of and admissions to live theatrical or musical performances (e.g. plays, opera, ballet), incl. circuses.

However, the exemption does not cover activities such as dances or performances where facilities are available for the consumption of food or drink during all or part of the performance by persons attending the performance (see below).

“Dances” which are promoted in the course or furtherance of business come within the scope of VAT liability. Dances include all public dances i.e. functions or gatherings which include dancing and which are open to the public on payment of an admission charge or on pre-purchase of a ticket (e.g. cabarets, supper dances, discos, socials and dances run by sports clubs). It does not include private dinner dances where admission is not open to the public e.g. past pupils reunion dinner.

In addition, the supply of cultural services and of goods closely linked thereto, by any cultural body is exempt from VAT. This applies whether the cultural body is established by or under statute or otherwise which is recognised as such a body by the Revenue Commissioners.

Certain activities are exempt from VAT and there is no entitlement to register for VAT in such cases (with the exception of the acquisition of goods from other EU countries or the receipt of certain services from overseas by exempt persons). No VAT arises on exempt supplies and as a result there is no entitlement to reclaim any VAT incurred in respect of purchases relating to the exempt activities.

If the turnover of a taxable person exceeds (or is likely to exceed) certain registration limits, then VAT registration is obligatory. The registration thresholds are in the main €35,000 for services and €70,000 for goods (with effect from 1<sup>st</sup> March 2007), although there are some minor rules in relation to zero-rated supplies and combinations of goods and services. In the event that the registration limits are not exceeded, there is also the option to elect to register for VAT but this option only applies to the supply of taxable goods or services.

Venues which are involved in either the promotion of live theatrical or musical performances or admit audiences to such shows are treated as being VAT exempt (i.e. no VAT arises on the admission price). VAT on associated costs such as advertising, set design, purchase of costumes is irrecoverable.

However, if such venues provide facilities where food or drink can be consumed during some or all of the performance, then such venues will be treated as carrying on a VATable activity and VAT will arise on the admission price (see below).

Information Leaflet 2/06 indicates that Revenue is now offering a new concessionary treatment in respect of the supply of certain types of food and drink at events. The exemption from VAT covers promotion charges and admission fees for all live events in venues where there are no facilities available for consumption of substantial snacks, hot food or alcoholic drink. Revenue now concessionally disregards the supply of certain items of food and drink (see table below). Therefore, the exemption will continue to apply to events where certain cold snack foods, confectionery and soft drinks can be consumed during the performance.

Food		Drink	
<b>Confectionery:</b>	<ul style="list-style-type: none"><li>• Packets of sweets</li><li>• Bars (e.g. chocolate)</li><li>• Chewing gum</li><li>• Lollipops etc</li></ul>	<b>Soft drinks:</b>	<ul style="list-style-type: none"><li>• Carbonated (fizzy) drinks</li><li>• Fruit juices</li><li>• Milk</li></ul>



Information Leaflet 2/06 outlines events to which the reduced rate of VAT of 13.5% applies generally -

- Cabaret and other performances where consumption of substantial snacks, hot food or alcoholic drink are associated with the performance.
- Musical or comedy performances in theatres, public houses and other venues where substantial snacks, hot food or alcoholic drink are served during the course of the performance.
- Performances in hotels, restaurants or other establishments where substantial snacks, hot food or alcoholic drink are supplied in conjunction with the performance.
- Outdoor concerts where substantial snacks, hot food or alcoholic drinks are available within the confines of the venue.

The reduced rate of VAT applies to admissions to exhibitions which are of a kind normally held in art galleries and museums and where the objects of the exhibition are of historical, cultural, artistic or scientific interest (which are not services supplied by any cultural body as defined earlier).

Therefore, the admission price to such exhibitions is liable to VAT at 13.5%. As a result, VAT incurred by the art gallery or museum on associated costs (i.e. costs associated with such taxable activities) would be recoverable where it is VAT registered. However, if the exhibition is held in the premises of a cultural body as defined, the admission price is exempt from VAT and VAT incurred on associated costs would be irrecoverable.

Where no admission price is charged (i.e. entry to exhibition is free), then no VAT liability arises. VAT incurred on associated costs (e.g. advertising costs, transport costs etc.) is irrecoverable. Admissions to all other types of exhibition are taxable at 21%.

### **Recovery of VAT**

The entitlement to recover VAT depends on whether or not the venue/production company is engaged in a taxable or exempt activity. VAT on expenses directly related to exempt activities is not recoverable. For example, if a production company is only engaged in exempt activities, VAT on its associated costs on set design, purchase of costumes etc would not be recoverable.

However, an exempt body which also carries out taxable activities is entitled to recover VAT in respect of those taxable activities. Taxable activities would for example be the operation of a sweet shop/bar/café/restaurant on the premises and VAT on expenses directly related to such supplies is fully recoverable.

VAT incurred by any type of business on the following items is **not** recoverable irrespective of whether the business is carrying on a taxable or exempt business:-

- Expenses incurred in providing food and drink or accommodation or other personal services. Example - a production company which provides food and drink for its employees would have no entitlement to recover the VAT element of such costs.



- Entertainment expenses. Example - a production company/venue manager which incurs VAT on entertainment costs for clients would have no entitlement to recover such VAT.
- Purchase/hiring of passenger cars.
- Purchase of petrol.

Once registered for VAT, the taxable person will receive bi-monthly VAT returns in which VAT on sales and purchases is accounted for. Where a VAT liability arises this is generally paid with the VAT return or alternatively if a VAT refund is due, this will be repaid to the taxable persons' bank account. Care must be taken to ensure that only VAT relating to the taxable activities (excluding the non-deductible items referred to above) is reclaimed.

### **Apportionment**

In cases where an exempt person/body engages in both taxable and exempt activities and VAT incurred on expenses cannot be directly attributed to either of these activities (for example, accountancy/audit fees, light and heat, etc.) then an apportionment of the VAT should be carried out. Such an apportionment is generally based on taxable turnover to total turnover but other methods can be used. Therefore, certain venues may have a particular percentage of VAT recovery and this is generally as a result of it carrying on both taxable and exempt activities.

An example would be a theatre whose primary activity is the admission to theatrical performances and which also operates as a late night venue where food/drink can be consumed during the performance - VAT incurred on costs related to the admissions is not recoverable and VAT related to the late night venue operation is recoverable. Any VAT which cannot be attributed directly to either activity is apportioned and an example could be the ESB bill where only a percentage of the VAT is recoverable.

### **Charities/Charitable Status**

- In the normal course of events, charities are not regarded as supplying goods or services in the course or furtherance of business and accordingly are not obliged nor entitled to register for VAT.
- However, there are instances where a charity may be carrying on a trade and examples would be the operation of a shop or a restaurant or the sale of publications (which is similar to the position outlined above for exempt activities).
- Where the registration threshold applicable to such trading activities is exceeded or likely to be exceeded, then the charity will be obliged to register for VAT in respect of that trading activity. E.g. if receipts from the sale of publications exceeds €70,000 with effect from 1<sup>st</sup> March 2007) the charity will be obliged to register in respect of that activity only.
- If the charity does register in respect of its taxable activities, then VAT incurred on expenses associated with such activities is recoverable through the charity's VAT return.
- Other instances where a charity must register for VAT is where it acquires goods or receives certain services (e.g. accountancy or legal services) from other EU Member States. Irish VAT must be accounted for in respect of such goods or services but there is no entitlement to claim an input credit unless

such goods or services specifically related to the taxable activity carried on by the charity.

- You may wish to refer to the Explanatory Leaflet on VAT in the case of Charities available at [www.revenue.ie](http://www.revenue.ie).

### **VAT on Foreign Artists Earnings (known as ‘Non-established performers’)**

- The treatment from a VAT perspective of cultural, artistic and entertainment services supplied by non-established persons was changed with effect from 25<sup>th</sup> March 2002 (or 1 March 2003 in the case of supplies by non-established performers to promoters in receipt of Arts Council funding).
- Prior to this date, non-established performers were obliged to register and account for Irish VAT where they supplied taxable goods or services here. This was irrespective of the level of their turnover.
- Concert promoters or owners of concert venues could be deemed by specific Revenue Order to be making the supply and therefore liable to account for any VAT due.
- This practice was changed and from **25<sup>th</sup> March 2002** or 1 March 2003, as the case may be, the promoter, agent or other person who commissions a performance or event (referred to as the “promoter”) is automatically liable for the VAT due.
- Where the performer is not established in the State, the promoter must account for VAT under the reverse charge procedure this means the promoter pays the VAT direct to the Revenue as if he - the promoter - had supplied the artistic service himself. This is irrespective of the level of turnover. This represents an absolute cost to the promoter if the admission price to the event in question is VAT-exempt, since he will not be in a position to recover this VAT cost. If the admission is VATable, the promoter will be entitled to a deduction and no irrecoverable cost arises.
- This means that a non-established performer is not liable to account for VAT on his/her taxable supplies of cultural, artistic and or entertainment services as the liability has been shifted to the promoter.
- The only exception to the requirement for a non-established promoter to register for Irish VAT is where the non-established promoter is promoting only a performance by a performer registered for VAT in Ireland and this performance features in an event which is exempt from VAT.
- There are also new obligations applicable to “providers of premises” where a non-established promoter arranges for the supply of cultural, artistic, entertainment or similar services.
- Certain information has to be provided to the Revenue Commissioners in the absence of which the providers of premises may be held jointly and severally liable for any VAT liability.
- Where non-established performers or any other non-established traders makes sales of merchandise such as CDs, posters, t-shirts etc at a venue in the State, they are obliged to register and account for VAT on all such sales and all other supplies made by them.
- For more detail on this topic please refer to the Revenue Commissioners Information Leaflet No. 3/02 - VAT Treatment of Cultural, Artistic and Entertainment Services supplied by Non-established Persons (available at [www.revenue.ie](http://www.revenue.ie)).

In circumstances where an artist (e.g. foreign theatre group) is not paid a fee for their services and no guarantee is given to the artist that they are entitled to receive a share of the box office receipts; but ultimately a share of the receipts are given, then the rules outlined above apply. This means that the promoter or venue provider will be liable to account for any VAT due.

#### **Question.1**

*Should UK (or other non-Irish) touring theatre and dance production companies performing in Irish venues charge VAT? Why not?*

#### **Answer1.**

Based on the above note pertaining to foreign artists' earnings, the UK touring theatre etc should not charge VAT but rather it is the promoter of the performance who must account for VAT under the reverse charge procedure. Firstly, the place of supply of the performance is Ireland as this is where it is physically performed and secondly under the VAT Act 1972 as amended, the foreign artist, performer, touring company etc. is not required to register and account for Irish VAT, but rather it is the responsibility of the promoter to account for VAT. Hence UK VAT should not arise on such services.

#### **Question 2.**

*What if an Irish venue hosts a performance by an overseas company but the costs of the performance are paid directly to the overseas company by their embassy/cultural attaché etc. However, any costs related to accommodation and per diems are paid by the Irish venue which is the promoter of the performance. What are the VAT implications arising for the Irish venue?*

#### **Answer 2.**

Under such circumstances, it is likely that the embassy etc would be treated as the promoter of the event and may have VAT compliance obligations in Ireland. As regards the Irish venue, based on the above scenario, it would not be regarded as the promoter, however, with regard to the costs incurred by it, it would not have a compliance obligation but any VAT on such costs would represent an irrecoverable VAT cost for the venue.

#### **What is 'the MCD Arrangement'?**

Prior to the change in legislation noted above concerning non-established performers, a practice operated whereby the non-established performer registered for Irish VAT in respect of performances/events carried out here. The performer, or more usually the promoter on behalf of the performer accounted for VAT on 50% of the fee payable to the performer relating to the performance/event. The reduction to 50% of the fee was to recognise that the performer would have been entitled to offset against his liability any Irish VAT incurred on supplies of goods or services to him. The rule continued to be applied in certain circumstance. However, the concession has been withdrawn and no longer operates since 1<sup>st</sup> January 2007.

#### **VAT treatment of income in theatres**

The Revenue VAT Instructions on Theatre Services provides a useful table on the possible operational variations of theatres and the VAT treatment of various sources of

income. A copy of the table is reproduced below. The document is available on the Revenue website at [www.revenue.ie](http://www.revenue.ie).

	Letting	Bar/Shop/Restaurant Advertising and merchandising	Promotion of and admission to shows <sup>1</sup>	Programme sales <sup>2</sup>
(1) Theatre owners who let theatres to theatrical companies	Exempt with right of waiver	Taxable subject to registration limits	Not applicable	Exempt
(2) Theatre owners who promote shows in their own theatres and sometimes in other theatres	Not applicable	Taxable subject to registration limits	Exempt	Exempt
(3) Combination of (1) and (2)	Exempt with right of waiver	Taxable subject to registration limits	Exempt	Exempt
(4) Companies (no theatre of their own)	Not applicable	Probably no bar, shop, restaurant, advertising (except maybe small programme advertising)	Exempt	Exempt

**Footnotes:-**

1. Shows = live theatrical or musical performances including circuses
2. Programmes = means programmes produced in conjunction with live performances which are exempt under para. (viii) First Schedule VAT Act 1972.

By way of explanation in relation to column two above, the short-term letting of property for VAT purposes is an exempt activity and “short-term” is for a period of less than 10 years. This means that any rental income from such a letting is exempt from VAT but it also means that any VAT incurred in relation to the acquisition or development would be irrecoverable. It is possible to “waive exemption” thereby making the rental income VATable at 21%.

In circumstances where any members are sub-letting or renting out part of their property for training, master classes or as office space for example, then advice should be sought in relation to their specific case with respect to the VAT implications arising as VAT & Property in particular is a very complex area.

**Ticket Sales**

The sale of a ticket by a promoter, ticket agent or distributor is the supply to the customer of the right of admission to an event. Where the event comes within the exemption, VAT does not arise on the ticket sales. Where the event does not come within the scope of the exemption, the person (promoter, ticket agent or distributor) who sells a ticket is liable to account for VAT on the full sale price at the VAT rate appropriate to the event. The full sale price is the face value of the ticket and all booking charges and fees whatsoever including any commission charged by the promoter.

Where tickets are sold in advance of the date on which the event takes place, the payment is liable to VAT at the time of payment. Tickets which were sold in advance for events taking place on/after 1<sup>st</sup> January 2007 - VAT should have been accounted for by reference to the date on which the ticket is sold and the VAT treatment is that appropriate to the new rules.

### **Artists' Royalties**

#### ***Is VAT correctly chargeable on royalties?***

VAT is correctly chargeable on royalties under Section 11(1)(a) of the VAT Act 1972 as amended. However, this depends on whether or not the artists' turnover exceeds the relevant registration thresholds. If an artist does not have a turnover such that s/he is obliged to register for VAT, then no VAT would be chargeable. Royalties would be treated as a service and the relevant registration threshold currently for the supply of services is €35,000.

If the artist had a turnover equal to or in excess of the thresholds, s/he should have been registered for VAT. S/he would be required to charge VAT to all Irish persons paying royalties and account for this VAT amount to the Irish Revenue Commissioners. Note that it is the total turnover receivable by the person acting in an independent capacity (i.e. self-employed) that is reckonable for the purposes of the threshold, and not just royalty amounts.

Royalties are also listed in the Fourth Schedule of the VAT Act 1972 as amended and this means that if a VAT registered artist receives royalties from a person outside of Ireland, the royalties are outside the scope of Irish VAT and the Irish artist receiving the royalty would not have to charge or account for Irish VAT. The responsibility for accounting for VAT on the supply of the service is the person receiving the service i.e. the person located outside Ireland.

In cases where an artist is established outside Ireland, e.g. the UK, and the artist receives royalties from an Irish theatre for example, then it is the Irish theatre which is responsible for accounting for Irish VAT as it is the recipient of the service. This means that an Irish theatre would be required to self-account for Irish VAT at 21% on receipt of the Fourth Schedule service and if it is engaged in taxable activities it can claim a simultaneous input credit.

However, if the theatre is engaged in exempt activities, then it cannot claim a simultaneous input credit and the VAT will represent a cost to the Irish theatre. In the event that the invoice is issued by a UK agent on behalf of the artist (established outside Ireland), then the same treatment as outlined above applies. Therefore, in instances where UK VAT has been charged by a UK agent, this matter should be addressed with the UK agent as the place of supply in such cases is Ireland and it is the recipient of the service that is required to account for Irish VAT (even if the recipient is engaged in exempt activities).

Please note that all artistic royalties would be chargeable to VAT (subject to the comments above). Finally, the "artists' exemption" provided for under Section 195 of the 1997 Taxes Consolidated Act is an income tax exemption only. Artists could therefore be exempt from income tax and still be obliged to account for VAT.

## Appendix One

### VAT Rates

Description	VAT Rate	Comment
Art classes	Exempt	This exemption includes training in arts and crafts
Admissions to Stately homes and wildlife parks	Exempt	
Ballet	Exempt	Exemption relates to training or lessons
Circus box office takings	Exempt	
Cultural bodies recognised by Revenue Commissioners	Exempt	
Elocution lessons	Exempt	
Live musical performances - box office takings	Exempt	
Music teaching	Exempt	
Theatre box office takings	Exempt	
Theatre agency - ticket booking fee	Exempt	Provided booking fee is part of face value of tickets otherwise liable at 21%
Admissions to art galleries	13.5%	Admission to exhibitions or to view only. Excl. services by cultural bodies recognised as such by the Revenue Commissioners.
Admissions to museums	13.5%	Excl. services by cultural bodies recognised as such by the Revenue Commissioners.
Admissions to national aquarium	13.5%	
Admissions to cabaret	13.5%	
Carnivals	13.5%	This excludes receipts from gaming and amusement machines (21%)
Cinema box office takings	13.5%	
Commissioned animated film	13.5%	
Original paintings/sculptures	13.5%	If sold under margin scheme/special auction scheme - 21% on the margin
Art agents	21%	Relates to agent who arrange commission for artists
Admission to dances	21%	
Artwork design	21%	This includes adverts and commercial drawing
Artists design services	21%	
Cabaret artistes	21%	
Cinematograph film	21%	
Dance bands	21%	Registration threshold of €35,000 applies.
Dance lessons	21%	Only ballet lessons are exempt
Dinner dances	21%	Different treatment for private and public dinner dances
Discotheques	21%	
Freelance writers	21%	
Nightclub admissions	21%	
Playwrights	21%	The registration threshold for services applies (i.e. €35,000)
Services of actors and artistic performers	21%	The registration threshold for services applies (i.e. €35,000)

## **APPENDIX E**

### **INFORMATION ON THEATRE BAR LICENCES**

## **A USERS GUIDE TO GETTING A MUSIC AND SINGING LICENCE TO SERVE ALCOHOL**

A Theatre Licence allows a venue to sell a complete range of alcoholic products. Opening hours are 30mins before a performance to 30 minutes after a performance (with 30 minutes get out time). There are huge advantages to having this licence:

- Having spirits, beers etc. on sale make your venue a more attractive location (especially if you're hosting music gigs).
- Turnover and profits from a full bar are substantially more than those from just a wine and tea bar and will contribute greatly to the profitability of a night - you can afford to gamble on acts that carry bigger guarantees knowing that you can break even at the box office and make a killing at the bar.
- You can actually stay open later than surrounding pubs once you have entertainment on. For example if you put on a midnight music gig that finishes at 2am you can legally serve til 2.30 with drinking up time til 3am.

Here at The Balor in Co Donegal we obtained our theatre licence in December 2004 for a total outlay of less than €500 and, to be honest, once you've got it you'll wonder how you ever coped without it.

**The Intoxicating Liquor Act, 1927** defines a "Theatre" as: "A theatre or place of public entertainment licenced for the sale of intoxicating liquor under Section 7 of the Excise Act, 1835".

**Section 7 of the Excise Act, 1835** provides for the grant of a Theatre Licence in respect of premises which are "...any theatre established under a Royal Patent or...a theatre or other place of entertainment licenced by...Justices of the Peace..."

Royal Patents are no longer issued by the Department of An Taoiseach, the last such patent having been issued in the 1950's. To the best of my knowledge only four theatres have been granted such a patent - the Gaiety, the Abbey, the Olympia and the Gate. So, up until 1993, these four were the only holders of Theatre Licences in the country.

Things changed in 1993 when, as a result of an application by the Point Exhibition Company Limited, the High Court held that *music and singing licences* granted in respect of places of public entertainment pursuant to **Section 51 of the Public Health Amendment Act, 1890**, were licences covered by Section 7 of the Excise Act 1835 and accordingly were qualified for a theatre licence. In plain English, first get your music & singing licence, then you can apply to the Revenue Comissioners for a theatre licence.

The good news is that, if your venue is in an urban district area, getting a Music & Singing Licence is pretty straightforward. Your solicitor applies on your behalf to the district court. You can expect a visit from a fire officer to check that the venue is in compliance with fire regulations. The fire officer will have to give his approval in court and the licence should then be issued. The only cost incurred are solicitors fees and stamp duty for the paper work - in my case this amounted to €225. I'm in Donegal so it might be a bit cheaper up here but not by much.

Shop around and you'll find a reasonably priced solicitor - the application is very straightforward so you're not paying fees for specialist work.



Once your music and singing licence has been issued you then apply to The Revenue Commissioners yourself, (don't bother with a solicitor, it's quite straightforward). The Revenue Commissioners will need a copy of your music & singing licence, a certificate of company incorporation (downloadable for free from [www.cro.ie](http://www.cro.ie)) and a copy of your tax clearance cert (available for free from the tax office) and a cheque for €250 per year. For those venues that have a wine licence it's exactly the same documentation and cost.

The Revenue Commissioners will also want to see your programme schedule to ensure that you are a bona fide theatre, and will want to examine the premises to ensure, among other things, the bar area is located beyond your box office (i.e. patrons have to actually pay in before they can use the bar), that there is an actual auditorium and stage, etc. All these should be formalities for all Theatre Forum members because we all have, (I assume), stages, seating and box offices. So basically a theatre licence is obtainable for in or around €500.

Problems will arise for those venues that are not located in an Urban District Area. As mentioned above, the Applicant must first obtain a Music & Singing Licence pursuant to Part IV of the Public Health Amendment Act, 1890. The difficulty for rural-based venues is that Part IV of this act is only applicable to Urban District Areas. Simply put, if you're based in the sticks (as I am) your local court won't be able to grant a Music & Singing Licence - they simply don't exist where you're based. What you have to do here is lobby your local county councillors and TDs to get your local county council to adopt the 1890 Public Health Amendment Act. If they agree to do this you can then proceed to apply for your Music & Singing Licence and carry on as above.

Hope this helps. If anybody has any questions or wants any further information you can reach me on [conor@balortheatre.com](mailto:conor@balortheatre.com).

Conor Malone  
Balor Theatre  
Ballybofey  
Co Donegal  
24 March 2005

## **APPENDIX F**

### **SAFE PASS COURSE CONTENT**

## **SAFE PASS COURSE CONTENT**

The following is from [www.fas.ie](http://www.fas.ie)\*

### **Safe Pass**

#### ***Health & Safety in Construction***

The FÁS Safe Pass Health and Safety Awareness Training Programme is to ensure that, over the course of time, all workers in construction will have a basic knowledge of health and safety, and be able to work on-site without being a risk to themselves or others who might be affected by their acts or omissions. From a health and safety perspective, construction workers are bound by law to hold a valid Safe Pass card. The aims of the programme are focused mainly around health and safety awareness, while the benefits include an improved safety culture. There are a number of different modules making up the Safe Pass Course Content.

Part 1, Section 4 of the Safety Health and Welfare at Work (Construction) Regulations 2006 provides details on the categories of workers that recognise a Safety Awareness Registration Card. Construction apprentices registered under the Standards Based Apprenticeship Scheme, and trainees undergoing traineeships in the Construction Industry are also required to have a Safety Awareness Registration Card.

For further information about the Safe Pass programme, contact your local FÁS Office or email the Safe Pass Department [safepass@fas.ie](mailto:safepass@fas.ie).

### **Course Content**

#### ***Training Modules***

The training modules incorporated within the one-day Safe Pass Programme are:

- Promoting a Safety Culture;
- Duties and Responsibilities at Work;
- Accident Reporting and Prevention;
- Working at Heights;
- Excavations and Confined Spaces;
- Working with Electricity Underground and Overhead Services;
- Personal Protective Equipment;
- Use of Hand Held Equipment, Tools and Machinery;
- Safe Use of Vehicles;
- Noise and Vibration;
- Manual Handling;
- Health and Hygiene.

#### ***Participants Registration Fee***

A fee of €23.00 is payable to FÁS at the time of application. Upon successful completion of the safety awareness training programme, participants will be issued with a FÁS Safe Pass registration card. It is a condition of renewal of the registration card that participants must update their safety awareness training every four years.

**\*The Association of Irish Stage Technicians are developing STAGEPASS, a theatre version of SAFE PASS. See [www.irishstagetechnicians.com](http://www.irishstagetechnicians.com) for further information or email the Chair of the AIST Nick Anton, Technical Manager, [nick@dunamaise.ie](mailto:nick@dunamaise.ie).**

## **APPENDIX G**

### **SAMPLE CONDITIONS FOR INTERNATIONALLY HIRED EXHIBITIONS**

## **Sample Conditions for Internationally Hired Exhibitions**

The Following Conditions are issued by the Hayward Gallery, London, UK, regarding their touring shows, and should be used as a reference in designing Galleries fit for purpose of hiring travelling exhibitions.

As a rule the following is requested for works covered by British Government Indemnity.

Lighting Level            Lux 50  
Relative Humidity        RH 50% + of – 5%  
Temp 18-21C  
Constant should be maintained, no variance

## ***HIRING CONDITIONS AND ARRANGEMENTS***

### **Security**

To enable us to offer exhibitions of high quality, venues must guarantee to provide specified security and environmental conditions and follow hanging instructions. Each exhibition outline page states the security category. You are reminded that it may be advisable to contact the National Security Adviser in order to establish the security levels of individual exhibition spaces.

### **Security Categories**

#### **Category A**

Exhibitions require round the clock invigilation. During opening hours a warder must be stationed permanently in each exhibition area so that all exhibits are under constant surveillance. During the silent hours the premises must be secured and a comprehensive alarm system used which is connected to police/fire station.

#### **Category B**

Exhibitions require constant patrolling while open to the public and a comprehensive alarm system and secure premises for the silent hours.

#### **Category C (Cased Exhibitions)**

Exhibitions require regular checking while open to the public and securely locked premises for the silent hours.

*Editor's Note: This is the category most likely in Arts Venues in Ireland. The others are more usual in National Cultural Institution/Museum loans.*

### **Two Dimensional Works**

Two-dimensional works must normally be mirror-plated to the display surface. Alternative hanging methods must be approved in writing at the time of the exhibition booking.

### **Transport**

Except in special circumstances, two way transport costs are included in the hiring fee. Category A and B exhibitions are normally delivered by our own vans and installations are supervised by a member of Hayward staff. Category C exhibitions are delivered by UK parcel carrier vans.

### **Indemnity**

Exhibitions are normally covered by government indemnity. Food and drink must not be allowed in the areas containing indemnified or insured material.

### **Cased Exhibitions**

These small scale exhibitions are transported by a UK parcel carrier. It is the responsibility of each venue to help load parcel carrier vehicles and to install and dismantle the works without Hayward Gallery Touring assistance. Security requirements are less stringent than for other HGT exhibitions and these shows are therefore available to a wider range of venues.

Please note: For bookings from April 2008 and beyond, hire fees are subject to confirmation.

### **Exhibition Requests**

Galleries are asked to note the special requirements for every exhibition, particular those concerning size, security and lighting before making a booking. To request a showing please apply in writing by email. It is important that requirements are clearly indicated. It would be useful to have alternative dates for the exhibition requested.

### **Exhibition Allocation**

Allocations are made according to demand from galleries, security arrangements and geographic distribution. Any booking periods that remain free will be available to suitable galleries on a 'first come first served basis'. A list of dates available is provided on request.

### **Exhibition Report**

As a condition of hire, copies of all press and publicity material must be forwarded to Hayward Gallery Touring, together with attendance figures and a short review on the success of the showing within 28 days of the exhibition's close.

Please apply in writing by email for any exhibitions you would like to request, indicating your preferred dates and alternatives:

Alison Maun

Bookings and Transport Administrator

e-mail. [alison.maun@southbankcentre.co.uk](mailto:alison.maun@southbankcentre.co.uk)

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