



· INSTITUTE · OF · HISTORIC ·
BUILDING · CONSERVATION

Making Heritage Work

Consultation on gifts of pre eminent
objects
Room G67
100 Parliament St
London
SW1A 2BQ

James Caird
Consultant Consultations Co-ordinator
IHBC Business Office
Jubilee House
High Street
Tisbury
Wiltshire
SP3 6HA

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Tel (01584) 876141
Web site www.ihbc.org.uk
E-mail consultations@ihbc.org.uk

Dear Sirs

GIFTS OF PRE-EMINENT OBJECTS AND WORKS OF ART TO THE NATION

The Institute of Historic Building Conservation (IHBC) is the professional body of the United Kingdom representing conservation specialists and historic environment practitioners in the public and private sectors. The Institute exists to establish the highest standards of conservation practice, to support the effective protection and enhancement of the historic environment, and to promote heritage-led regeneration and access to the historic environment for all.

Thank you for inviting us to participate in this consultation. We would like to respond to some of the questions as follows. Our interest is public understanding and enjoyment of heritage.

Question 1: Should the new scheme accept gifts only from individual donors? If so, why? Or should the new scheme be open to other donors including corporate bodies? Why?

Answer 1: It is not clear to us why corporate bodies should not be included. Some ownership of relevant objects will be individuals incorporated for financial purposes.

Question 2: How many donors do you think might be interested in the new scheme?

No comment.

Question 3: Do you agree that pre-eminent objects should be defined for the new scheme in the same way as for the existing IHT AIL scheme? If you don't agree, what criteria or guideline would you add to, or exclude from, the list, and why?

Answer 3: This seems sensible. Otherwise potential donors may engage in unwarranted tactical behaviour.

Question 4: What kind of objects might persons be interested in donating under this new scheme?

Answer 4: We are particularly keen to see objects with associations with historic buildings be included because re-association can considerably enhance the interpretation of places.

Question 5: If you think the new scheme should not be operated on a first come, first served basis, please explain why. If not on a first come, first served basis, how do you think the expert panel should prioritise the offers of gifts of pre-eminent objects if the value of gifts is over the annual limit?

Answer 5: Given the limited resources available to the proposals, first come first served could result in objects of lesser interest being accepted in preference to those of greater significance. It begs the question as to whether, after exhaustion of the annual fund, applications would be rolled over into the following year. It might be better in such circumstances for a pool of applications to be managed on a best value outcome basis. Offers could be withdrawn by donors if they felt the waiting list was getting longer and their object not achieving high enough priority.

Question 6: Which institutions should the objects be loaned to? Should this differ from the institutions that can currently be allocated objects under the existing IHT AIL scheme, and if so, why?

Answer 6: Aligning the two schemes seems sensible.

Question 7: Do you agree the expert panel should follow the AIL process when it asks for applications from interested institutions for the allocation of an object? If not, what processes should be used?

Answer 7: Aligning the two schemes seems sensible.

Question 8: What other conditions should be attached to the lending of objects? What level of public access should there be? How should public access be ensured?

Answer 8: There needs to be a minimum number of days annually. 50 days (once a week) is probably too low. 100 days (twice a week – or more for limited opening seasons as operated by the National Trust) might seem appropriate. It might be reasonable to vary the standard minimum in a small minority of cases (e.g. where existing opening patterns are severely restricted).

Question 9: What rate of an object's value do you think would be sufficient to encourage donors to give objects to the nation, and why?

No comment.

Question 10: If people other than individuals are eligible to make a donation under the new scheme, for example corporate bodies, should a different rate of reduction be used? If so what should the rate or rates be, and why?

No comment.

Question 11: Should the tax reduction available on each individual object be capped? If so, what should the cap be, and why?

No comment.

Question 12: Should a cap be placed on the amount of tax reduction available per donor? If so, what amount?

No comment.

Question 13: What difference do you think it would make if there was no cap on the overall relief available under the new scheme?

No comment.

Question 14: Are there any other ways of accommodating gifts of very high value?

No comment.

Question 15: Impact on individuals and households - the Government would welcome information from advisers or their representative groups about how likely they are to promote this measure and what they expect the take up and the value of the objects donated might be.

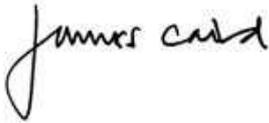
No comment.

Question 16: Impact on business and the third sector – the Government would welcome information from advisers or their representative groups on the impact of this measure on charities, museums and other institutions.

No comment.

We hope these comments are helpful.

Yours faithfully

A handwritten signature in black ink that reads "James Caird". The signature is written in a cursive style with a large, looped initial 'J'.

James Caird
Consultant Consultations Co-ordinator