



An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreachta
Department of Housing,
Local Government and Heritage

Historic Structures Fund

2023

GUIDANCE CIRCULAR FOR LOCAL AUTHORITIES

**(Applicants should refer to the separate
Guidance booklet for applicants)**

Contents

| | |
|---|----|
| 1. Historic Structures Fund | 2 |
| 2. Scheme overview – who can apply, eligible projects | 3 |
| 3. Available funding/What works will be funded | 5 |
| 4. Selection Criteria | 6 |
| 5. Quality of Works | 7 |
| 6. How to Apply | 8 |
| 7. Recoupment of Funding | 10 |
| 8. Qualifying Works | 11 |
| 9. A Guidance Note on Method Statements | 12 |
| 10. Terms and Conditions | 13 |

Appendices

- I. Form A – Application, to be completed by Applicant*
- II. Checklist and Summary to be completed by Local Authority*
- III. Form B – Appraisal, to be completed by Local Authority*
- IV. Form C – Recoupment Claim to be completed by Local Authority*
- V. Checklist to be submitted with Form C (Recoupment Claim)*

1. Historic Structures Fund

In April 2018 €285m capital investment in heritage was announced under *Project Ireland 2040*. The capital funding for built heritage under this plan runs from 2018-2027 and is focused on enhancing and safeguarding our built heritage throughout the country.

Ireland has a unique built environment of extraordinary quality - our historic buildings and structures are a vital part of our heritage. There are almost fifty thousand protected structures around Ireland. Many of these are in great need of investment to ensure their preservation and continued use so that they remain a living part of our history and community life into the future.

Funding for the Historic Structures Fund (HSF) is being made available as part of *Project Ireland 2040*. Total funding available nationally under the Historic Structures Fund in 2023 will be **€4.5m**.

The primary focus of the Historic Structures Fund will be on conservation and enhancement of historic structures and buildings for the broader benefit of communities and the public.

While the primary responsibility to care for and maintain a protected structure rests with the owner, the **Historic Structures Fund** will invest essential capital in our valuable built heritage and help the owners and custodians of historic structures to safeguard them into the future for the benefit of communities and the public.

The core aims of this fund are to:

- **enable** larger scale conservation works to be carried out on heritage structures which are deemed to be significant and in need of urgent support;
- **encourage** the regeneration and reuse of heritage properties and to help to secure the preservation of protected structures and/or culturally significant assets;
- **support** the investment of private capital in labour-intensive projects to conserve historic structures in public and private ownership for community use.
- **support** employment in the conservation and construction industries.
- **build resilience** in our heritage properties to enable them to withstand the effects of climate change.

The Department encourages project promoters to incorporate a traditional skills training element in the project.

Applications in respect of refurbishment or reuse projects involving heritage structures, and where a clear residential benefit is demonstrated, are particularly welcomed. (Such projects must be advanced through the planning process as necessary.)

The Historic Structures Fund 2023 will be structured as follows:

1. **Stream 1** will offer grants **from €15,000 up to €50,000** and is aimed at essential repairs and smaller capital works for the refurbishment and conservation of heritage structures.

2. **Stream 1, Historic Shopfronts sub-stream** – To incentivise the conservation of historic shopfronts, each Local Authority is invited to submit an additional application under Stream 1 for eligible essential repairs and small capital works for the refurbishment and conservation of historic shop facades, windows, signage and other associated details to safeguard them and keep them in use. Local Authorities are also invited to make an additional application for Irish-language shopfronts.
3. **Stream 2** will offer a small number of grants **from €50,000 up to €200,000** for larger enhancement, refurbishment or reuse projects involving heritage structures, where:
 - a. A clear community or public benefit has been demonstrated, or
 - b. A clear residential benefit has been demonstrated (such projects must be advanced through the planning process as necessary)

A grant of over €200,000 may be awarded in exceptional circumstances where a case is made by the applicant in relation to the significance of the project and the works proposed.

4. **Vernacular Structures Stream** - In the context of the forthcoming strategy for built vernacular, the pilot stream for vernacular structures introduced in 2021 will be retained, with increased funding of €150,000. The purpose of the stream is to support conservation repairs and small capital works to vernacular structures that are not listed in local authority Records of Protected Structures or otherwise legally protected. Such structures may be located within an Architectural Conservation Area. All local authorities can apply for funding for specific projects of between €5,000 and €10,000 for eligible projects.

The Minister may designate part of the Fund for **projects in partnership** with State-funded organisations such as the Office of Public Works, the Irish Heritage Trust, Waterways Ireland, The Irish Landmark Trust and others, to care for historic structures and buildings in public ownership and improve recreational infrastructure and public access to these heritage assets.

2. Scheme overview – who can apply, eligible projects

The Historic Structures Fund provides capital funding for works to qualifying structures which include the following:

- (i) **Protected Structures:** Structures in the Record of Protected Structures (RPS) of each Local Authority;
- (ii) **Structures eligible for or proposed for inclusion in the RPS** but not yet formally approved for inclusion. Such structures must meet the criteria for inclusion in the RPS by the Local Authority, i.e. must be of special interest from an architectural, historical, archaeological, artistic, cultural, scientific, social or technical point of view;
- (iii) **Structures or works within Architectural Conservation Areas (ACAs)**, or within the amenity of a National Monument, where exceptional circumstances apply.

Eligible projects will be as follows:

- a) projects proposed by local authorities on foot of applications from **private applicants who are the owners or custodians of historic structures**
- b) projects proposed by a Local Authority for works to **historic structures in public ownership**, where a clear heritage focus and community or public benefit has been demonstrated
- c) projects with a clearly defined heritage focus and community or public benefit proposed directly to the Department by a **State-funded organisation** working in the heritage area.

Vernacular Structures Stream

What are “vernacular structures”?

Vernacular structures are the buildings and other built features of what can be termed the ‘informal’ or vernacular landscape. These things are or were conceived and built by ‘ordinary’ people, their families and their neighbours, as distinct from those exercising authority. Vernacular builders worked within traditional idea systems and used ideas and techniques passed down within the family and local community. Thus, the vernacular is a significant part of our *intangible cultural heritage*. It also represents a tangible link with the living and working places of our forebears and their unselfconscious creativity and practicality. The vernacular is also part of a longstanding, shared global tradition. The vernacular has an evidently strong relationship with place, climate and environment, giving it a distinctive local and regional character that contributes enormously to our sense of place. Construction materials were and are found in the immediate locality, applied using vernacular crafts such as thatching, mud-walling and wattle-working, as well as traditional masonry and carpentry. Vernacular furniture-making and blacksmithing contributed many of the fittings in vernacular houses and other building types.

Who can apply for the Vernacular Structures Stream?

- a) Owners of vernacular structures that are not listed in a Record of Protected Structures
- b) Owners of vernacular structures within an Architectural Conservation Area, but not otherwise subject to statutory protection.

If the local authority is in doubt as to the eligibility of a particular structure under this stream, they are encouraged to contact hsf@housing.gov.ie with their query.

Eligible projects will be as follows:

- a) Projects proposed by local authorities on foot of applications from private applicants who are the owners or custodians of vernacular structures
- b) Projects proposed by local authorities for works to vernacular structures in public ownership where a clear heritage focus and community or public benefit has been demonstrated

Previous types of works funded under the Vernacular Stream include masonry repairs as well as repairs to roofs, windows, chimneys and walls, including dry stone walls. Works such as vegetation removal and rendering and repointing have also been funded.

Note: Only one application will be considered per vernacular structure or applicant. Applicants may apply to both the Historic Structures Fund and Built Heritage Investment Scheme, but may not avail of

funding from both schemes. In cases where an applicant has been awarded funding under both schemes, they must indicate which scheme they wish to continue with.

Works must be completed and paid for before recoupment is sought from the Department. Work can include an associated training element.

Only one application to the HSF will be considered per historic structure

An application for a structure can be made under the BHIS and the HSF, but **only one grant** from either the HSF or the BHIS can be availed of per structure.

In cases where an applicant has been awarded funding under both schemes, the applicant must indicate which scheme they wish to avail of.

3. Available Funding/What works will be funded

| Stream | Available Funding | What will be funded | Maximum Grant | Max no. of applications per Local Authority |
|--|--|--|---|---|
| Stream 1 | Grants between €15,000 and €50,000 | Essential repairs and small capital works for the refurbishment and conservation of historic structures to safeguard the structure and keep it in use | 80% of eligible costs max. | 3 + 1 in public ownership |
| Stream 1 - Historic Shopfronts sub-stream | Grants between €15,000 and €50,000 | Essential repairs and small capital works for the refurbishment and conservation of historic shop facades, windows, signage and other associated details to safeguard them and keep them in use. | 80% of eligible costs max. | 1 + 1 in Irish language |
| Stream 2 | Grants between €50,000 and €200,000, or in exceptional circumstances over €200,000. Grants may be phased over two years. Successful | Larger enhancement or significant refurbishment projects involving historic structures, where a clear benefit to the community and the | 50% of eligible costs. In exceptional circumstances a higher percentage | 1+1 in public ownership |

| | | | | |
|-------------------------------------|---|--|---|-----|
| | applicants should check their Letter of Offer for details of how funding is to be spent over the two years, where applicable. | public has been demonstrated. | may be sought, subject to a max of 80%. | |
| Projects in Partnership | To be determined on a case by case basis. | Works to care for historic structures and buildings in public ownership and improve recreational infrastructure and public access to these heritage assets | Will not generally exceed 50% of the project cost | N/A |
| Vernacular Structures Stream | Grants between €5,000 and €10,000 | Essential repairs and small capital works for the refurbishment and conservation of vernacular structures to safeguard the structure and keep it in use. | 80% of eligible costs max. | 1 |

- Applicants may be required to provide evidence of the availability of matching funding.
- Works must be completed and paid for before recoupment is sought from the Department.
- Any stream can include an associated training element.

Please see **Section 8** below for further details on Qualifying Works.

The following will not be eligible for funding:

- Works which have commenced prior to the grant award
- New build or extensions
- Works not in accordance with sound conservation methodology and practice
- Projects or elements of projects where works have already commenced prior to grant award
- Purchase of lands or buildings
- Feasibility studies
- Conservation plans or other non-capital expenditure, except where such is directly ancillary to capital works being funded under HSF.

4. Selection Criteria

Eligible applications for **Stream 1** (including Historic Shopfronts sub-stream) and the **Vernacular Structures Stream** will be assessed for selection under the following criteria:

| | |
|----------|--|
| 1 | Significance of the structure |
| 2 | Efficacy of the grant in achieving the aims of the Historic Structures Fund |

| | |
|----------|---|
| 3 | Quality of the methodology and technical merit of the works proposed |
| 4 | Contribution of the proposed works to keeping the structure in use, or bringing it back into use |

Eligible applications for **Stream 2** will be assessed for selection under the following criteria:

| | |
|----------|---|
| 1 | Significance of the structure |
| 2 | Efficacy of the grant in achieving the aims of the Historic Structures Fund |
| 3 | Quality of the methodology and technical merit of the works proposed |
| 4 | Contribution of the proposed works to keeping the structure in use, or bringing it back into use |
| 5 | Broader public or community benefit of the project |

Applications which fail to achieve a qualifying mark under any one of the above assessment criteria will fail the assessment overall and will not be considered for funding

5. Quality of Works

Conservation works must be designed, specified and overseen on site by appropriately qualified and experienced building conservation professional(s) who will be required to confirm that works have been carried out to a satisfactory standard. The building professional should ideally have a **demonstrable competence** in the relevant area of building conservation. The three building professional institutes operate conservation accreditation schemes, which may assist owners to find the right expertise.¹ The choice of main and/or specialist contractor with craft and managerial skills is also critical to achieving a high quality project. Owners may wish to consult the Register of Heritage Contractors in this regard or the Construction Industry Register Ireland, which contains a 'heritage works' subcategory.²

Where the specific expertise lies with a practitioner, e.g. a thatcher or stone mason, they may be considered to fulfil the role of the conservation building professional for a particular project.

¹ Royal Institute of the Architects of Ireland, www.riai.ie; Engineers Ireland, www.engineersireland.ie; Society of Chartered Surveyors Ireland, www.scsi.ie.

² www.heritageregistration.ie; www.ciri.ie.

Please note the requirement for an **appropriately qualified conservation professional** to oversee the works, and for a **comprehensive and sound methodology** to accompany the application.
(See **Section 9 A Guidance Note on Method Statements**).

Projects that include a training element should provide an outline description of the nature, extent and level of training proposed. A training plan must be submitted to the Department prior to commencement of the training element.

Your attention is drawn to the fact that the absence of a suitably comprehensive method statement is a frequent cause of projects failing at assessment stage.

6. How to Apply

Stream 1 (including sub-stream for Historic Shopfronts)

This stream will offer grants between €15,000 and €50,000 for essential repairs and small capital works for the refurbishment and conservation of historic structures.

- **Private applicants or community groups who are the owners or custodians of historic structures** should:
 - complete Form A
 - attach a comprehensive Method Statement
 - submit to their Local Authority before the closing date (**date to be determined by each Local Authority**), but no later than **31 January 2023**).

Using the criteria as set out in Section 5 above, each Local Authority may shortlist up to **three* projects in this category** for consideration, and submit to the Department by **10 February 2023**. **Local Authorities may shortlist a fourth* application in this stream where that application concerns the refurbishment and conservation of an historic shop front. A subsequent application may also be made in respect of an Irish-language shopfront.**

- Local authorities submitting applications for works to **historic structures in public ownership**, where a clear heritage focus and community or public benefit has been demonstrated should
 - complete Form A
 - attach a comprehensive Method Statement
 - submit to the Department (email HSF@housing.gov.ie) on or before **10 February 2023**.Each Local Authority may submit **one project in this category** for consideration.

- Applications for projects with a clearly defined heritage focus and community or public benefit proposed by a **State-funded organisation** working in the heritage area, should:
 - Complete Form A
 - attach a comprehensive Method Statement
 - submit to the Department (email HSF@housing.gov.ie) on or before **10 February 2023**.

Stream 2

Stream 2 will offer a small number of grants **up to €200,000**, or over €200,000 in exceptional circumstances, for larger enhancement, restoration or conservation projects involving heritage structures, where a clear community or public benefit has been demonstrated.

- **Private applicants or community groups who are the owners or custodians of historic structures** should:
 - complete Form A and
 - attach a comprehensive Method Statement
 - submit to their Local Authority before the closing date (**date to be determined by each Local Authority**) but no later than **31 January 2023**).

Using the criteria as set out in Section 5 above, each Local Authority may shortlist **one project in this category** for consideration and submit to the Department by **10 February 2023**.

- Local authorities submitting applications for works to **historic structures in public ownership**, where a clear heritage focus and community or public benefit has been demonstrated should
 - complete Form A
 - attach a comprehensive Method Statement
 - submit to the Department (email HSF@housing.gov.ie) on or before **10 February 2023**.

Each Local Authority may submit **one project in this category** to the Department for consideration.

- Applications for projects with a clearly defined heritage focus and community or public benefit proposed by a **State-funded organisation** working in the heritage area, should
 - Complete Form A
 - attach a comprehensive Method Statement
 - submit to the Department (email HSF@housing.gov.ie) , on or before **10 February 2023**.

Vernacular Structures Stream

This stream will offer between €5,000 and €10,000 for essential repairs and small capital works for the refurbishment and conservation of vernacular structures to safeguard the structure and keep them in use.

- **Private applicants or community groups who are the owners or custodians of vernacular structures** should
 - complete Form A
 - attach a comprehensive Method Statement
 - submit to their Local Authority before the closing date (**date to be determined by each Local Authority**), but no later than **31 January 2023**).

Using the criteria as set out in Section 5 above, each Local Authority may shortlist up to **one project in this category** for consideration, and submit to the Department (HSF@housing.gov.ie) by **10 February 2023**.

Submitting your application

Applications which meet the criteria should be submitted to the Local Authority or the Department (as appropriate) for consideration by the deadline.

Please check in particular –

- **The amount of funding requested does not exceed the maximum grant available**
- **The amount and source of matching funding is clearly stated**
- **Details of other exchequer funding have been declared**

A separate email must be submitted in respect of each project ensuring all relevant material for that application is included. The size of the email must not exceed 15MB. Fragments or partly completed applications, or multiple applications in the same email, will not be considered for funding.

The email subject should be ‘**HSF 2023**’ and include the project name and the name of the Local Authority where relevant.

NOTE: Applications will be accepted by email only.

7. Recoupment of Funding

Where the application is via the Local Authority

Works must be completed and verified by the Local Authority before payment of grant funding can be sought from the Department.

The Local Authority is responsible for payment of the grants to the owners/occupiers of approved HSF projects **in advance** of seeking recoupment from the Department.

Your attention is drawn to the fact that where works and/or training are not carried out in accordance with the terms of the scheme, in particular where the scope of works changes and the new works do not conform to the required standards of good conservation practice, the Department is under no obligation to award the grant, as this is a material breach of the terms of the grant offer.

Once payment to an applicant has been made, the LA must complete and return **Form C (Appendix IV)** by **3 November 2023** to recoup the grant from the Department. Form C must be signed by the Architectural Conservation Officer (ACO) (or where an ACO is not employed, by a member of the LA’s professional staff competent to undertake this function) with oversight of the project and countersigned by the Chief Executive Officer or Director of Services. The form **must** be accompanied by

proof of payment e.g. print-out showing applicant's name, amount paid and date of payment and visual aids such as photographs or video clips to allow the Department compare 'before' and 'after' images of the completed works. **Photographs must be of high quality and submitted in jpeg format, clearly identified with the name of the relevant project.** Funding cannot be claimed after the deadline date.

In the case of a project to an historic structure in public ownership, proof of total cost of works must be submitted with the Recoupment Claim.

A separate email must be submitted in respect of each recoupment claim, ensuring all relevant material is included in one email.

Where an application has been made directly to the Department

Form C must be signed by the conservation professional identified on the original application form, who will certify that the works have been overseen and carried out in accordance with the terms of the grant award and to appropriate standard in terms of conservation practice.

No grant award will be payable where certification of the works has not been carried out by an appropriately qualified conservation professional.

The recoupment form **must** be accompanied by proof of total cost of works, together with proof of payment, e.g. Receipts from suppliers/contractors specifying cost and nature of the works. Visual aids such as photographs or video clips to allow the Department to compare 'before' and 'after' images of the completed works must also be included. **Photographs must be of high quality and submitted in jpeg format, clearly identified with the name of the relevant project.**

As the funding aims to support employment in the conservation and construction industries, the applicant will be required to provide details of the employment benefits of the project. Where public sector workers are utilised on a project they **should not be considered** for the purposes of the employment generated.

Funding cannot be claimed after the deadline date.

8. Qualifying Works

Roofs: Works to ensure the structural stability and/or weather tightness of a roof using appropriate materials and detailing; the salvage and reuse of existing slate and other materials from the structure should be a priority. Works to repair thatched roofs using appropriate, compatible traditional materials and details, reed is permissible where it replaces a reed roof. Works to renew damaged or missing metal sheeting, gutter linings and flashings (of materials such as lead, copper or zinc) to appropriate details. Where there is a risk of theft of metalwork from a roof, the use of suitable substitute materials as an interim solution may be considered acceptable.

Rainwater disposal: Works to repair or, where this is not feasible, replace rainwater goods to ensure efficient disposal of water from the building. Lead and cast-iron should be replaced like-for-like. However, where there is a risk of theft or vandalism, the use of suitable substitute materials as an interim solution may be considered acceptable.

External walls: Works to ensure the structural stability and/or weather tightness of the building envelope. Works to remedy defects or problems that have the potential to create serious future damage if left untreated, such as foundation settlement, chimney collapse, fungal attack on timber or salt migration within the fabric.

Windows, doors and associated elements: Works to prevent water ingress. Works to repair significant elements of external joinery with minimal replacement of decayed timber. Repair of stained glass windows and associated works in accordance with best practice as set out in Chapter 6 of *The Conservation of Places of Worship, Advice Series (2011)*, <https://www.buildingsofireland.ie/app/uploads/2019/10/Places-of-Worship-The-Conservation-of-Places-of-Worship-2011.pdf>

Interiors: Works to repair internal structural elements such as floors, walls, staircases and partitions. Works to conserve significant decorative features and artwork such as wall and ceiling plasterwork, interior joinery and fittings and decorative elements as appropriate. Works to conserve significant vernacular elements including ceilings and hearths.

Shopfronts: Works to repair elements of a historic shopfront, including appropriate replacement of small elements of missing detail such as brackets or moulding; repair of shutters or awnings but not the installation of new security screens; repair of signage; repair of details such as gates, tiled or mosaic threshold panels, hanging signs; removal of unsightly and redundant later additions such as cabling, lighting and signage and making good after.

Temporary works: Works to reduce the risk to a structure from possible or partial collapse, subject to the maintenance of adequate ventilation of the structure, and the protection of significant features of the building from endangerment. In exceptional circumstances, where it is considered necessary to remove fixtures or features of interest for safe-keeping, this shall be conditional on the inclusion of acceptable proposals for their secure storage for later reinstatement within a stated timeframe.

Historic ruins: Works to stabilise masonry or other elements at risk.

Other works: A case may be made by the applicant and/or the Local Authority for other works which they deem to be of exceptional importance for consideration by the Department.

All qualifying works should be in accordance with the standards of best practice as outlined in the Department's *Architectural Heritage Protection Guidelines for Planning Authorities (2011)*

<https://www.buildingsofireland.ie/app/uploads/2019/10/Architectural-Heritage-Protection-Guidelines-for-Planning-Authorities-2011.pdf>

and relevant volumes of the Department's *Advice Series*. <https://www.buildingsofireland.ie/resources/>

9. A Guidance Note on Method Statements

The **Method Statement** must describe the condition of the structure, and give details of how conservation/repair works will be carried out. This document does not need to be unduly long but it must be **appropriate to the nature and scale of the proposed works**, e.g. a Method Statement in relation to re-thatching will not require as much detail as one for structural or masonry repairs. It should not exceed **TEN A4** pages.

Works should be in line with best conservation practice and should aim to employ methods of minimal intervention. Works should be based on a proper understanding of the structure, and make use of appropriate materials. Replacement of original material should be kept to a minimum and should only be carried out when absolutely necessary. The proposed works should only be undertaken by appropriately qualified conservation practitioners who have experience in the use of historic materials and techniques and, in the case of the Pilot Stream for Vernacular Structures, of vernacular and other materials and techniques.

The Method Statement must include

1. A concise description of the structure

The structure as it currently exists, noting all its salient features, its appearance, setting, form, present function, significance, brief architectural history (if available/relevant) and the materials of which it is composed.

2. A description of the works proposed

This should identify the issues that are causing risk, what remedial works are proposed, how the work will be done, what materials will be used, and how the fabric of the building will be conserved. It **must** include relevant plans, drawings and supporting visual media such as video clips, photographs or other illustrations and should typically include the following issues:

- a) Are the works temporary or permanent?
- b) What types of repairs are being proposed and in which locations?
- c) What treatment/replacement of damaged fabric is envisaged?
- d) What replacement materials (if any) will be incorporated?
- e) Details of on-site supervision and monitoring;
- f) A brief schedule or sequence of works;
- g) An estimated project cost.

3. Impact statement and proposed mitigation measures (if applicable)

Any likely impact of works on a structure and ways of mitigating adverse impacts. Mitigation may include design, timing and methodology (i.e. roof repairs timed to avoid interfering with bat colonies or rendering works timed to allow lime mortar to set), reversibility, careful choice of materials, etc.

4. Cross refer the Method Statement to the training plan, where relevant.

10. Terms and Conditions

The following terms and conditions will apply to all projects

1. Advertising of scheme

- a. Each Local Authority shall advertise the Historic Structures Fund on its website within **one week** of having been notified of the Scheme by the Department.

2. Drawdown of grant

Projects must be completed and funds drawn down as follows

- a. Stream 1 and Pilot Stream for Vernacular Structures: On or before 3 November 2023.
- b. Stream 2: Where grant is awarded for one year, funds to be drawn down on or before 3 November 2023. Where funding is phased over two years, the allocation for 2023 to be drawn down by 4 November 2023, with the 2024 allocation to be drawn down by the closing date to be set out in Circular HSF/2024. Details will be outlined in Letter of Offer.
- c. Payment
The default position is that grants should be paid on the basis of vouched expenditure. Grantees making claims for grant funding on the basis of vouched expenditure are required to state to their grantors that:
 - i. The invoices used to support their claims relate to activities and services appropriate to the grant scheme objectives,
 - ii. The amounts invoiced have been paid,
 - iii. The invoices have not and will not be used in support of another claim for reimbursement from any other funder(s) (except as provided for in agreed joint-funding arrangements).

3. Oversight

It is a condition of funding that works must be overseen by an appropriately qualified conservation professional.

4. Photography

Good quality digital photographs of the project must be provided before works commence. These may be used later for a 'before and after' comparison for reporting purposes. Please note that the Department reserves the right to use any or all images supplied by either the applicant or the Local Authority to advertise or publicise the scheme. Applicants and local authorities are advised to obtain permission to use images (if necessary) before they submit them to the Department. ***Photographs must be of high quality and submitted in jpeg format, clearly identified with the name of the relevant project.***

5. Method Statement

A comprehensive Method Statement must be submitted by the owner/occupier with each application (see **Section 9** for guidance on Method Statements).

6. Eligible Expenditure

Value Added Tax (VAT) is allowable under this scheme only for that portion of capital works being funded and only in circumstances where such VAT is not recoverable under this scheme by any other means.

Professional Fees are allowable only in respect of that portion of capital works being funded by the scheme.

7. Evidence of matching funding

Source of matching funding must be stated on Application Form A. Applicants may be asked for evidence at a later stage.

Voluntary efforts (benefit-in-kind) or local authorities'/state agencies' own funds or contributions, or funding from other exchequer sources, cannot be used to satisfy the matching expenditure requirement.

8. Inspection

- a. Where a project is proposed by a Local Authority, inspection of the structure before and after the works must be carried out by the Architectural Conservation Officer (ACO) or, where an ACO is not employed, by a member of the LA's professional staff competent to undertake this function. Where a project is proposed directly by the applicant, the conservation professional named in the application must carry out these inspections.
- b. If deemed necessary, officials of the Department **may** carry out site visits and audit during various stages of a project (and training programme, where relevant); such visits to be arranged in advance. Applicants/owners must allow access to the structure in such circumstances. Applicants may also be required to complete an evaluation survey on completion of a project. **Where a training programme has been undertaken, an evaluation report should be submitted after completion.**

9. Progress reports

Following a site inspection, interim progress reports must be submitted to the Department by 30 June 2023 and 15 September 2023 indicating whether a contract has been awarded, work has commenced and the funding, if any, paid to the applicant. Where a project has not commenced on site by **15 September 2023**, the Department, following consultation with the relevant Local Authority, reserves the right to reallocate the funding to another project.

10. Reallocation of funding

In cases where a project that has received funding can no longer go ahead, the Department reserves the right to reallocate that project's forfeited funding to other HSF projects. Funding is not automatically reallocated by the Department to other projects within the same Local Authority area but on a case by case basis to other HSF 2023 projects, where an urgent need has arisen in the course of the year. ***The Local Authority may not reallocate forfeited funding; forfeited funding must be notified to the Department for reallocation by the Department.***

11. Legal Agreement

Applicants awarded grant funding under Stream 2 may be required to enter into a legal agreement with the Minister for Housing, Local Government and Heritage, placing a charge on the property for the amount of the grant.

12. Tax Requirements

The applicant and any contractors must be tax compliant. Relevant tax clearance procedures in respect of public sector grant payments as set down by the Revenue Commissioners must be adhered to. Please refer to www.revenue.ie for further details. In line with Section 4(1) of Department of Finance Circular 44/2006: *Tax Clearance Procedures: Grants, Subsidies and Similar Type Payments*, it will be a matter for each LA to ensure that the proper tax clearance procedures are being adhered to by applicants, contractors and subcontractors, and in line with LA's own financial control procedures.

Owners who have received a determination under **Section 482** of the *Taxes Consolidation Act 1997* (as amended) (formerly Section 19 of the *Finance Act 1982*) and/or where the owner/occupier has received tax relief under the **Home Renovation Incentive** or the **Living City Initiative**, should inform the Revenue Commissioners of any funding received through this scheme.

13. Procurement

Projects in receipt of grant assistance must comply with Public Procurement Guidelines.

<http://www.procurement.ie/>

14. Circular 13/2014

- a. Grantees will be required to comply with Department of Public Expenditure and Reform Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds

<http://circulars.gov.ie/pdf/circular/per/2014/13.pdf>

b. Inspection

Grantors should ensure that the grantee is informed that:

- i. They have an obligation to make books and accounts available to the Comptroller and Auditor General where 50 per cent or more of their total income is sourced from Exchequer Funds,
- ii. Grantors have the right to inspect the grantee's records

15. Endangerment notices

Where the structure is in the ownership of a Local Authority, or where a Local Authority is providing financial assistance for works to an endangered structure under Sections 59, 69 and/or 70 of the Planning and Development Act 2000 (as amended), the application may be made by a designated officer of that Local Authority.

16. Supplementary material

Supplementary material with the application form should be submitted ONLY IF it has a direct bearing on an application (i.e. dendrochronology reports, archaeological reports, technical research, joinery and material analysis, analytical and three-dimensional drawings, detailed historical research, etc.).

17. Statutory Requirements

Grant-approved works must meet all statutory requirements, including planning permission. Where works are proposed to sites/monuments protected under the *National Monuments Acts 1930-2004*, the statutory requirements for notification or for Ministerial consent under those Acts must be complied with.

The onus is on the applicant to comply with all other relevant statutory requirements, such as the Wildlife Acts, foreshore licenses (if applicable), Safety, Health and Welfare legislation, and environmental and employment legislation. The attention of the Local Authority is drawn to: (*DAHRRGA 2012*) *Strict Protection of Animal Species: Guidance for local authorities on the application of Articles 12 and 16 of the EU Habitats Directive to development/works by or on behalf of a Local Authority*. The publication *Bat Mitigation Guidelines for Ireland* (2006) is available on the Department's website at:

<https://www.npws.ie/publications/search?title=bat+mitigation&keyword=&author=&series=All&year=&x=0&y=0>

An applicant may be required to submit copies of all relevant permissions, declarations, notifications or consents when making a claim for a grant.

18. Transfer of Ownership

If the grant-aided structure is sold, or the ownership transferred within a period of 5 years from date of payment of the grant, some or all of the funding awarded may be subject to claw-back. In the event of transfer of ownership prior to grant payment, the Local Authority may make arrangements to transfer the grant to the new owner of the property subject to his/her compliance with all conditions attached to the grant.

19. Annual Report and Publicity

Each Local Authority should include information on its operation of the fund in its Annual Report. The contribution of the Department should be publicly acknowledged in all advertisements and publicity in relation to this scheme and the appropriate logos/devices used in any print material

20. Other Exchequer Funding

Projects may be eligible to receive funding from more than one publicly-funded scheme. To ensure that the matching funding requirements for the scheme are met, information provided by the applicant in Sections 4a and 4b of the application form should be cross-checked in respect of possible other grants from exchequer funds.

Where an applicant has applied for or has received funding from other schemes financed by the Exchequer or the EU for the works concerned, the cumulative total of such funding **and** the grant under this scheme **must not exceed 80% of the total cost.**

Where the structure in question is being used for economic activity, funding under the Historic Structures Fund may be considered to be *de minimis* funding for State Aid purposes.

21. Freedom of Information Acts

Applications for funding under the scheme may be subject to the Freedom of Information Acts.

22. Spot Checks

As part of the controls that the Department undertakes in relation to the monitoring of expenditure and procedures under the Historic Structures Fund, the Built Heritage Policy Unit will carry out random spot checks on completed projects allocated funding under HSF 2023. The check involves assessment of the files in the Local Authority or State Organisation's offices, followed by a physical inspection of the works carried out.

Applicants/owners must allow access to the structure in such circumstances.

Findings

The final report of the Department in respect of a project, together with any findings or recommendations, will be communicated to the Local Authority or Organisation. In the event that a spot check uncovers any instance of irregularity or fraud, steps to be taken may include:

Irregularity – Withdrawal of the wrongly obtained advantage by obligation to pay or repay the amounts due or wrongly received.

Fraud – Referral to appropriate authority.

23. Minister's decision

In deciding the allocations of funding, the Minister may take account of a number of factors including geographical balance and the desirability to fund a variety of projects. The Minister

will retain the right to **reassign the funds** offered to another approved project if requirements are not met within a defined period.

GDPR / Privacy Statement

The Department of Housing, Local Government and Heritage is committed to protecting and respecting your privacy and employs appropriate technical and organisational measures to protect your information from unauthorised access. The Department will not process your personal data for any purpose other than that for which they were collected. Personal data may be exchanged with other Government Departments, local authorities, agencies under the aegis of the Department, or other public bodies, in certain circumstances where this is provided for by law.

The Department will only retain your personal data for as long as it is necessary for the purposes for which they were collected and subsequently processed. When the business need to retain this information has expired, it will be examined with a view to destroying the personal data as soon as possible, and in line with Department policy. Further information on Data Protection can be found on our website at: <https://www.gov.ie/en/publication/c7fb8-privacy-statement/>

Contact Details

The local authority is the contact point for queries from applicants. Local authority officers with further queries about the scheme should contact HSF@housing.gov.ie .
