



NBHS

An tSeirbhís Oidhreachta
Tógtha Náisiúnta
National Built
Heritage Service

Built Heritage Investment Scheme (BHIS) 2025

GUIDANCE CIRCULAR FOR LOCAL AUTHORITIES
(incl. Revised criteria to incorporate elements of Historic Structures
Fund (HSF) Stream 1)

July 2024



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

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1. Background and Purpose of Scheme

This guide provides Local Authorities with information in relation to the operation and administration of the BHIS programme. This scheme will provide grants of between €2,500 and €50,000 for the conservation of historic structures.

Larger grants of between €50,000 and €200,000 will be made available under the Historic Structures Fund, which will be advertised in November 2024.

1.1 Background

The quality of our historic built environment can have a profound effect on how we live. It contributes to the vitality of our cities, towns, villages and countryside, instils a sense of pride of place, and enhances the quality of our everyday lives.

The historic built environment makes a significant contribution to economic prosperity by attracting investment and tourism, providing direct and indirect employment, as well as sustaining a traditional skills base for wider application. Our built heritage can also make a vital contribution to the regeneration of urban and rural areas. Finally, by reducing the need for new construction, the re-use of historic buildings can contribute to the national effort to reduce our carbon emissions.

1.2 Purpose of Scheme

Because many of the benefits of investing in our built heritage accrue to the public at large, rather than to individual owners, there is a strong case for providing grant support to bolster investment.

To this end, the BHIS programme provides support of between €2,500 and €50,000 to assist with the repair and conservation of historic buildings and structures. In doing so it helps owners of buildings with statutory protection to meet their obligations under the Planning and Development Acts, and supports the employment of conservation professionals and craftspeople in the repair of the historic built environment.

1.3 Key Criteria for 2025 Operation of the Scheme

- The scheme will be administered for the duration of 2025, with funding to be claimed within that calendar year.
- The scheme will be operated by the Local Authorities, with each allocated a fixed amount from the overall fund as determined by the Department of Housing, Local Government and Heritage (the Department).
- Only one application to the scheme will be considered per historic structure.
- An application under the Small and Medium Grants programme does not preclude a later application under the Large Grants programme, but only one grant can be availed of per structure.
- In cases where an applicant is awarded funding under both schemes, the applicant must indicate which scheme they wish to avail of.

2. Eligibility

The BHIS is intended to support historic buildings and structures in need of repair and conservation.

Projects that incorporate a traditional skills training element may also be supported by this fund. Any such projects must be agreed in advance by the Department and the relevant Local Authority.

2.1 Eligible Structures and funding amounts

- **Protected structures**
 - Structures included in the Record of Protected Structures (RPS) of each Local Authority area
 - Protected Structures are eligible for grants of between €2,500 and €50,000
- **Proposed Protected Structures**
 - Structures proposed for inclusion in the RPS but not yet formally approved. Such structures must be added to the RPS by 31 December 2025, otherwise a clawback of funds received may apply
 - Proposed Protected Structures are eligible for grants of between €2,500 and €50,000
- **Structures within Architectural Conservation Areas (ACAs)**
 - Structures within ACAs are eligible for funding of between €2,500 and €50,000 where it can be demonstrated that the works will enhance the character and appearance of an ACA
- **Vernacular Structures**
 - Vernacular structures are buildings and built features which were conceived and built by 'ordinary' people, as distinct from trained professionals. Vernacular builders used traditional ideas and techniques passed down within families and local communities. In general vernacular buildings are made of materials found in the immediate locality such as thatch, earth, wattle, stone, slate, unsawn timber etc., and constructed using vernacular crafts such as thatching, mud-walling and wattle-working, as well as traditional masonry and carpentry.
 - Where they fit into any of the four protected categories above, vernacular structures are eligible for grants of between €2,500 and €50,000. If they are not in any of the protected categories above, the allowable grants are between €2,500 and €30,000.
 - If the local authority is in doubt as to the eligibility of a particular vernacular structure, they are encouraged to contact hsf@housing.gov.ie with their query. Previous types of works funded in vernacular buildings 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.

2.2 Qualifying and Non Qualifying Works

Qualifying and Non Qualifying Works are as set out in Appendix V.

2.3 Micro Grants/Maintenance Grants

Local Authorities may offer a limited amount of funding for works of routine maintenance and minor repairs. Local Authorities who wish to offer funding of this nature should note this when advertising the scheme and should set aside a minimum of €2,000 for such works during 2025.

3. The Application and Assessment Process

3.1 The Application Process for Owners/Occupiers

Applications must be made to the relevant local authority (using **Form A**) no later than **27 September 2024**. Please see Appendix iv, checklist for applicants, to assist with completing Form A.

Where an applicant is not the owner of an eligible structure, the applicant will need to accompany **Form A** with a letter from the owner declaring that the applicant has the owner's permission to carry out the work.

Where the structure is in the ownership of the local authority, or where the local authority is providing financial assistance for works to an endangered structure under Section 59, 69 and/or 70 of the Planning and Development Act 2000 (as amended), the application can be made by a designated officer of that LA countersigned by the relevant Director of Services.

Proposed works should be in accordance with best practice standards 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 Advice Series publications <https://www.buildingsofireland.ie/resources/>.

Consideration must also be given to the Archaeological and the Planning Process guidelines issued by the National Monuments Service, and guidance leaflets issued by the National Parks and Wildlife Service (NPWS) in relation to habitats and species where appropriate.

See Section 8 for tabular overview of process and key dates.

3.2 The Assessment Process

Applications should be assessed by an expert panel within the local authority, including the Architectural Conservation Officer, or, where one is not employed, by a member of the local authority's professional staff competent to undertake this function. Applications should be assessed under the following criteria:

A. Significance of the Structure

B. Efficacy of the Works

Applicants should explain how the amount of funding sought demonstrates **value for money** and makes a **significant contribution** to eliminating risks and preventing further deterioration of the structure, thus ensuring its survival into the future.

C. Quality of the 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. See Terms and Conditions 6.2 for further details.

Where the specific expertise lies with a practitioner, e.g. a thatcher or stone mason, they fulfil the role of the conservation building professional.

D. Contribution to Public Amenity

The Local Authority should consider whether and to what extent the proposed works will contribute to public amenity. Factors to consider include the contribution the works will make to the streetscape / landscape, and whether and to what extent there is public access, or the prospect of public access, to the historic parts of the structure or its grounds.

3.3 Public Authority Ownership/Occupation

A maximum of 20% only of each local authority's overall funding allocation can be used for structures in public ownership/occupation

3.4 Mix of Projects

In assigning scores, the local authority should endeavour to recognise both the range of different types of historic building in their area and the different types of conservation work required, so that a broad mix of project types is achieved.

3.5 Matching Funds

Under the BHIS, the **total value of all public funding provided for individual projects must not exceed 80% of the total project cost**, including funding received from other public agencies including the SEAI, the Heritage Council, LEADER, other government departments and Local Authorities. Voluntary work (benefit-in-kind) cannot be used to satisfy the matching expenditure requirement.

It is at the discretion of the Local Authority to decide on the amount of grant funding allocated to individual projects, and so the proportion of costs covered will in many cases be considerably lower than 80%.

In exceptional circumstances the LA may, with written agreement from the Department, allocate funding to a project where the total public funding exceeds 80% of the total project cost. These will be considered by the Department on a case-by-case basis.

3.6 Schedule of Projects

The local authority is required to submit a provisional schedule of projects to the Department using **Form B** by **6 December 2024**. This form must be verified and accompanied by a cover note signed by the relevant Director of Services.

3.7 Notification of Funding Awarded

Following formal approval by the Department, Local Authorities shall notify successful applicants by **January 2025**. Notification shall set out the level of funding approved, the timeline for the completion of works, and the terms and conditions of the award.

Projects awarded funding under this scheme will be published on the Department's website and should also be published on the local authority's own website.

4. Monitoring of Project Progress

4.1 Regular Progress Reports (Form B)

The Local Authority is required to carry out physical site inspections during the course of the project **and take photographs of the progress of the project**. The Local Authority must also update and submit Form B at regular intervals as set out below to include:

- the progress of works
- the amount of funding claimed (if any)
- the amount of private funding leveraged (if any), and,
- the amount of days of employment generated (if any)
- the amount of days of training generated (if any)

Updated versions of the Form B must be submitted to DHLGH in **May 2025, September 2025** and **November 2025**. In all cases, **Form B** must be submitted with a Progress Report Declaration signed by the relevant Director of Services.

Your attention is drawn to instances where works are not carried out in accordance with the terms of the scheme. 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.

4.2 Project Progress and Reallocation of Funds

The Local Authority must monitor progress of projects to ensure that works will be completed and the claim for funding is submitted by the required deadlines. **Where works are not proceeding in accordance with the deadlines, or are found to not be using the appropriate conservation practices in order to qualify for the grant, the Local Authority may, at its discretion, withdraw the funding and reallocate to another project which has already been deemed by it to meet the criteria of the scheme.** The Department must be informed of all reallocations of funding.

If a Local Authority wishes to reallocate funding to a project not initially approved for this scheme, this will be subject to approval by the Department. Projects listed on the Form B as Reserve projects at the time of initial submission in December 2025 will receive preference over those not listed.

Please note that the Department may carry out inspections of projects, both during the works and following completion.

4.3 Reallocation of Funding

Where works have not commenced works by **September 2025** this should be indicated in **Form B**. Following consultation with the relevant Local Authority, the Department reserves the right to reallocate funding to another Local Authority, including to projects meeting the criteria for the scheme where an urgent need has arisen in the course of the year.

The Department may, at its discretion, reallocate unused funds under the scheme to works where an urgent need has arisen after the application closing date and where the works would otherwise have qualified for the scheme.

5. The Recoupment of Funding

5.1 Overview of Recoupment process

Local Authorities are responsible for payment of funds under the scheme to successful applicants in advance of seeking recoupment from DHLGH. **All works must be completed** and certified by the Local Authority as being in accordance with the terms of the grant award before the applicant can seek the payment of funding.

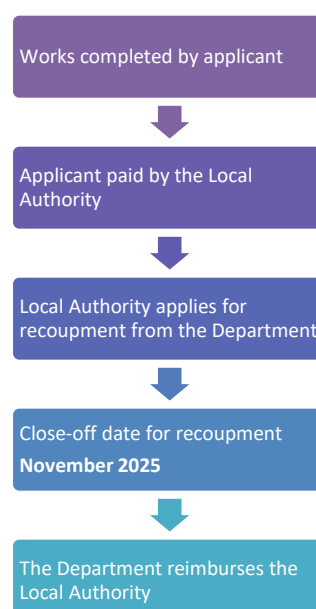
Recoupment Claim Form C must be completed, signed and returned to the Department by **7th November 2025**. The form **must** be accompanied by a final Form B along with proof of payment of funding to all successful applicants e.g. print-out from Agresso or similar financial system (showing both the applicant's name and the date of payment).

Local Authorities must submit clear good quality digital photographs of works (before and after) for a representative sample of 20% of all projects approved. A final conservation report of the completed project works must also be completed by the conservation professional/contractor and submitted by the Local Authority. Photographs must be of high quality, submitted in jpeg format, clearly identified with the name of the relevant project.

Only one Recoupment Claim Form C should be submitted per Local Authority.

Any funding unclaimed by the due date will be forfeit.

Summary of Recoupment Process:



6. Terms and Conditions

6.1 Advertising

The Local Authority should post an electronic copy of this circular, and the relevant application form on its website within two weeks of the scheme being launched by the Minister.

6.2 Assessment, approval and oversight of projects

Each Local Authority shall be responsible for assessment and approval of applications under the scheme and shall inspect and certify that works have been completed in accordance with best conservation practice. The Local Authority shall assess each application using the criteria set out in **Section 3.2 of this circular**.

The Local Authority shall also assess the progress and completion of the training programme, where carried out.

Local Authorities shall ensure that conservation works proposed by the applicants will be **designed, specified and monitored on site by appropriately qualified and experienced building conservation professional(s)** who have a **demonstrable competence** in the relevant area of building conservation, which may be indicated by membership of a professional institute's conservation accreditation scheme.

The Department recognises that there may be exceptions to this given the scale and nature of works being proposed or where the specific expertise lies with the practitioner, e.g. a thatcher or stone mason. Indication of main contractor or specialist competence may be gained from membership of a contractor heritage registration scheme. All necessary certification must be required by the Local Authority as appropriate while works are in progress and on completion.

6.3 Method Statement

A suitable **Method Statement**, drawn up by a competent conservation professional(s), must be approved by a competent person within the local authority for all applicants. A method statement must be submitted by the applicant before approval of the grant is given by the Local Authority.

The **Method Statement** should 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.

Further detail can be sought from the applicant on their method statement during the LA assessment period, but **no funding should be given to an applicant who fails to provide a method statement appropriate to proposed works**.

Works must be in line with best conservation practice and should aim to employ methods of minimal intervention. Works must 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.

6.4 Photographs

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

6.5 Applicants in receipt of related Tax Relief

Where applicant has received tax relief 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 Improvement Scheme** or the **Living City Initiative**, the onus is on the owner/occupier in receipt of the aforesaid tax reliefs to inform the Revenue Commissioners of any funding received through this scheme.

6.6 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.

An applicant must be required to submit copies of all relevant permissions, declarations, notifications or consents to the local authority when making a claim for a grant. Where such permissions have not yet been obtained, the applicant must satisfy the local authority that these can be secured prior to the commencement of the works and leaving sufficient time for their completion prior to scheme deadlines.

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*. For further guidance on bats, see the NPWS publication *Bat Mitigation Guidelines for Ireland v2* (2022) which is available here: <https://www.npws.ie/sites/default/files/publications/pdf/IWM134.pdf>

6.7 Other Exchequer Funding

Projects may be eligible to receive funding from more than one publicly funded scheme. To ensure that matching funding requirements for BHIS are met, information provided by the applicant should be cross-checked by the LA in respect of funding from other schemes, including but not limited to:

- (a) Thatching Grant Schemes administered by the Heritage Council or other Government Departments
- (b) Conservation grants administered by the Heritage Council
- (c) Energy Improvement schemes operated by SEAI (if relevant)

Where an applicant has applied for or has received funding from other schemes co-financed by the EU (e.g. LEADER Programme) for works approved under this scheme, the cumulative total of such funding **and** the funding under this scheme **must not exceed the limits as set by such European Funding schemes**

6.8 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 by any other means.

Professional Fees are allowable only in respect of that portion of capital works being funded by the scheme. Professional fees related to the training element, where appropriate, including the preparation of training plans and reports and on site supervision and monitoring of training, are allowable.

6.9 Payment

As per DPER Circular 13/2014, Section 3.11 (f), 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:

- the invoices used to support their claims relate to activities and services appropriate to the grant scheme objectives
- the amounts invoiced have been paid
- 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).

6.10 Refunds

If a protected structure awarded funding is **deleted from the RPS**, is sold, or the ownership transferred within a period of 5 years from date of payment of funding under the scheme, the local authority reserves the right to 'claw-back' some or all of the funds awarded to that project. In the event of transfer of ownership prior to the payment of funds under this scheme, the local authority may make arrangements to transfer the funding to the new owner of the property.

Any funding provided to a local authority which is subsequently recovered under Section 70 of the Planning and Development Act 2000, from the owner/occupier of the funded structure, must be **refunded** to DHLGH.

6.11 Inspection

As per DPER Circular 13/2014, Section 3.11 (e), grantors (i.e. the local authority) should ensure that the grantee is informed that:

- 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
- Grantors have the right to inspect the grantee's records.

6.12 Public Financial Procedures

It is a matter for the local authority to ensure that proper procedures are followed in respect of planning permission, financial management requirements, tax clearance procedures, and management and accountability for grants from exchequer funds.

Projects in receipt of grant assistance must comply with public procurement guidelines – <http://www.procurement.ie/>

6.13 Annual Report and Publicity

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

6.14 Freedom of Information Act

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

6.15 Document Retention

Proper documentation regarding this scheme must be kept on file for at least 7 years. Documentation should be made available to the Department on request.

6.16 Queries

Any issues regarding the administration of this scheme should be referred in the first instance to the Local Authority.

6.17 GDPR/Privacy Statement

The Department of Housing, Local Government and Heritage is committed to protecting and respecting the privacy of applicants under this scheme and employs appropriate technical and organisational measures to protect personal information from unauthorised access. The Department will not process any personal data under this scheme 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/>

6.18 Spot Checks

As part of the controls that the Department undertakes in relation to the monitoring of expenditure and procedures under the Built Heritage Investment Scheme, the National Built Heritage Service within DHLGH carry out spot checks on projects allocated funding under the scheme. At some point after the recoupment stage, c.5% of projects funded under the BHIS 2025 will be selected for spot checks.

The spot checks will involve assessment of the files in the Local Authority's offices followed by a physical inspection of the work carried out. **Applicants/owners must allow access to the structure in such circumstances.**

Findings

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

- **Irregularity** – Any irregularity shall involve withdrawal of the wrongly obtained advantage by obligation to pay or repay the amounts due or wrongly received.
- **Fraud** – Referral to appropriate authority for further investigation.

6.19 Evidence of Match Funding

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

6.20 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.

6.21 Procurement

Projects in receipt of grant assistance must comply with Public Procurement Guidelines. <http://www.procurement.ie/>

6.22 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

6.23 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.

6.24 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.).

6.25 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.

6.26 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.

7. Overview of Process & Timeframe

