

Built Heritage Investment Scheme 2016

GUIDANCE CIRCULAR

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Forms

Form A	Application Form
Form B	Projects Schedule (separate document to be completed by local authorities)
Form C	Recoupment Claim Form (to be completed by local authority)

Abbreviations

ACA	Architectural Conservation Area
ACO	Architectural Conservation Officer
BHIS	Built Heritage Investment Scheme
DAHG	Department of Arts, Heritage and the Gaeltacht
DECLG	Department of the Environment, Community and Local Government
LA	Local Authority
MAHG	Minister for Arts, Heritage and the Gaeltacht
NIAH	National Inventory of Architectural Heritage
RPS	Record of Protected Structures
SEAI	Sustainable Energy Authority of Ireland

1. Background and Purpose of Scheme

This guide provides local authorities (defined herein as city/county councils) with information in relation to the operation and administration of the **Built Heritage Investment Scheme 2016**.

1.1 Background

The quality of our historic built environment profoundly affects our everyday lives. 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, providing direct and indirect employment, as well as sustaining a traditional skills base for wider application. Our built heritage is one of the main attractions for visitors to Ireland and its conservation reinforces and promotes our tourism industry. It makes a beneficial contribution to the regeneration of both urban and rural areas through adaptation, sustainable re-use and by providing a unique setting for appropriate new development - both private and publicly led.

The Government, local government bodies and other heritage stakeholders, both public and private, have identified that our historic built environment is at risk from a number of factors, particularly in the context of recent economic conditions. Important elements of built heritage in both public and private ownership are being lost, allowed to deteriorate or being irretrievably damaged.

It is also acknowledged that the recent economic downturn severely impacted upon the construction sector particularly in relation to those working in the conservation of built heritage, and that there is a real need to revitalise this sector to create sustainable jobs and to contribute to economic regeneration. Jobs created in this niche area of the construction sector tend to be in locally based small to medium enterprises. It is also recognised that supporting traditional building and conservation skills are essential to the on-going repair of our built heritage.

In July 2015, the 2014 Built Heritage Jobs Leverage Scheme underwent an in-depth Quality Assurance Process which concluded that the scheme met the requirements of the Public Spending Code. Relevant recommendations of the QAP are being taken into consideration. Within this context, a new national scheme the **Built Heritage Investment Scheme (BHIS)** is being introduced in 2016 with an allocation of **€2million**, under the Government's Stimulus Capital Programme, being made available to local authorities.

The role of the Department of Arts, Heritage and the Gaeltacht

The key areas of responsibility of Department of Arts, Heritage and the Gaeltacht (DAHG) regarding built heritage are to develop, promote and implement policies and legislation for its protection and to promote best practice in its conservation.

As set out in the *Planning and Development Acts* and Regulations, DAHG acts on behalf of the Minister of Arts, Heritage and the Gaeltacht (MAHG) in her function as a prescribed body for the purposes of architectural heritage protection, and provides a similar role with respect to archaeological and natural heritage protection.

The primary custodians of structures, protected under the Planning and Developments Acts, are their owners and occupiers, and they, along with the planning authorities, are charged with the responsibility for their protection.

1.2 Purpose of Scheme

The Built Heritage Investment Scheme (BHIS) was developed to assist with the repair and conservation of structures that are protected under the *Planning and Development Act 2000* (as amended). In certain cases, the scheme was also available for the conservation of structures within Architectural Conservation Areas (ACAs) where, in the opinion of the local authority (LA), a need for works to enhance the character and appearance of an ACA has arisen and has been demonstrated.

As outlined in 2014, the significant difference between BHIS and previous built heritage programmes is that the focus and priority of this scheme will be on job creation. As a result, local authorities are required to report to DAHG on the number of jobs created under this scheme.

This scheme continues seeks to leverage private capital for investment in a significant number of labour-intensive, small-scale conservation projects across the country and to support the employment of skilled and experienced conservation professionals, craftspeople and tradespersons in the repair of the historic built environment.

1.3 Operation of the Scheme

This scheme will operate for the duration of 2016, with funding to be claimed within that calendar year. The scheme will be administered by the local authorities, with each LA allocated a fixed amount from the fund of €2m as determined by DAHG.

Projects that incorporate a traditional skills training scheme may also be supported by this fund. Any such projects would be identified in discussion with the relevant local authority and would require agreement with the DAHG.

1.4 Matching Funds

Under BHIS, the **total value of all public funding provided for individual projects must not exceed 50%** including funding received from other public agencies together with, but not limited to, the SEAI, the Heritage Council, LEADER companies, other government departments and local authorities. As this is a leverage scheme **the State's contribution to each project must be matched by a minimum contribution of 50% of the total project cost from the private sector.** It should be noted that voluntary work (benefit-in-kind) or local authorities' own funds/contributions or funding from other exchequer sources cannot be used to satisfy the matching expenditure requirement.

However, if exceptional circumstances are deemed to apply, the LA may allocate funding to a project where the total public funding is 70% of the total project cost. DAHG does not anticipate that such exceptional circumstances would arise for more than 20% of a LA's total allocation.

The LA's total allocation must be matched by an equal contribution from private funds. For example, if a LA is allocated €50,000, a minimum of €50,000 of private funds must be spent.

2. Eligibility, Qualifying and Non-Qualifying works

2.1 Types of Eligible Structures

The categories of structures eligible for assistance are as follows:

Protected structures¹ i.e. those structures included in the Record of Protected Structures (RPS) of each planning authority (refer to Section 4.4 for further information)

Proposed Protected Structures i.e. those structures that are proposed for inclusion in the RPS of each planning authority but have not yet been formally approved for inclusion. All proposed protected structures awarded funding under this scheme must be added to the RPS by 31 December 2014 (refer to Section 4.4 for further information)

Structures that contribute to the character of an ACA where, in the opinion of the LA, a need for works to enhance the general character and appearance of an ACA has arisen and where this is an objective of the planning authority (refer to Section 3.3 for further information)

2.2 Public Authority Ownership/Occupation

Only in the event that the LA does not receive sufficient viable applications for works to privately owned structures and/or the LA's annual allocation has not been fully utilised for privately leveraged projects, public authorities,² as owners/occupiers of protected structures, proposed protected structures or structures within an ACA, may apply for funding under this scheme having followed the appropriate application and assessment processes.

A maximum of 20% only of each LA's overall funding allocation can be used for structures in public ownership/occupation with no expectation of leveraging by private funds. The allocation of these apportionments of funds should be referred to DAHG in the first instance for consideration.

Overall the LA's total allocation must be equally matched by private funds.

¹ A protected structure includes the protected structure and its interior, the land lying within the curtilage of the protected structure and any other structures within that curtilage and their interiors and all fixtures and features which form part of the interior or exterior of any of these structures (*Planning and Development Act 2000*).

² Examples of public authorities for the purpose of this scheme include, but are not restricted to, government or other public administration, including public advisory bodies, at national, regional or local level, any natural or legal person performing public administrative functions under national law, any natural or legal person having public responsibilities or functions, or providing public services, and includes a Minister of the Government, the Commissioners of Public Works in Ireland, a local authority for the purposes of the Local Government Act 2001, a harbour authority within the meaning of the Harbours Act 1946, the Health Service Executive established under the Health Act 2004, a company under the Companies Acts, in which all the shares are held by or on behalf of a Minister of the Government, by directors appointed by a Minister of the Government by a board or other body, by a company having public administrative functions and responsibilities.

2.3 Applicants in receipt of related Tax Relief

Also eligible for consideration under this scheme, if all other conditions are met, are protected structures that 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 Improvement Scheme** or the **Living City Initiative**. The onus, however, will be on the owner/occupier in receipt of the aforesaid tax reliefs to inform the Revenue Commissioners of any funding received through this scheme. DAHG will provide the Revenue Commissioners with a list of successful applicants under this scheme.

2.4 Scope of Projects

The minimum level of funding awarded will be **€2,500** up to a maximum of **€10,000**. It is a matter for the LA to allocate funding for projects based on a proper assessment process (see Section 3); however, priority should be given to small-scale, labour-intensive projects. It is also recommended that the projects should demonstrate a range of conservation skills and should not be concentrated in a particular geographical area or on a particular type of structure.

2.5 Statutory Requirements

Works approved under this scheme must meet all statutory requirements including the need for planning permission, where appropriate. Where works are proposed to sites/monuments protected under the *National Monuments Acts 1930-2004*, proof must be provided by the applicant that the statutory requirements for notification or for ministerial consent under those Acts have been complied with. Confirmation of required notifications, ministerial consents and/or planning permissions must be provided by an applicant when making a claim for a funding awarded under this scheme. Where an applicant seeks a declaration under Section 5 or Section 57 of the *Planning and Development Act 2000* (as amended), to exempt specific works from planning control that are the subject of a funding application, the request should be processed as quickly as possible by the relevant planning authority.

Only works that would not materially affect the character of the structure, or any element of it which contributes to its special interest, may be exempted from a requirement to obtain planning permission in this way. The onus is on the applicant to comply with all other statutory requirements, such as EU Habitats Directives (if applicable), foreshore licenses (if applicable), Safety, Health and Welfare at Work legislation, and environmental and employment legislation. The attention of local authorities is drawn to: (DAHG 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 undertaken by or on behalf of a local authority*. The publication *Bat Mitigation Guidelines* is available on DAHG's website at: www.npws.ie/publications/irishwildlifemanuals

2.6 Qualifying Works

All works carried out under this scheme must be **capital** works. All qualifying works should be in accordance with the standards of best practice as outlined in the *Architectural Heritage Protection Guidelines for Planning Authorities* (2011) and relevant volumes in DAHG's *Advice Series*.

Qualifying works include:

Structural stability	<p>Works essential to stabilise a structure or part of a structure Works should involve minimal removal or dismantling of historic fabric and proposals for the reinstatement of fabric should be included</p> <p>The installation of specialist systems to monitor structural movement</p>
Roofs	<p>Repair (or renewal) of roof structures, coverings and features Works should use appropriate materials and detailing; the salvage and re-use of existing slate and other materials from the structure should be a priority</p> <p>Repairs to thatched roofs must use appropriate traditional materials and detailing</p> <p>Works to renew damaged or missing metal sheeting, gutter linings and flashings (of materials such as lead, copper or zinc) should be to appropriate detailing. 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. In some circumstances, it may be necessary to redesign the substrate to the sheeting to comply with current good practice; however the visual and physical implications need to be carefully considered before changes are made</p> <p>Roof features such as dormer windows, skylights, chimneystacks and pots, cupolas, balustrades, etc. should be retained and appropriately repaired</p>
Rainwater disposal	<p>Repair or replacement of rainwater goods Lead and cast-iron rainwater goods should be repaired or, where this is not feasible, replaced on a like-for-like basis to ensure efficient disposal of rainwater from the building. However, where there is a risk of theft or vandalism, the use of suitable substitute materials as an interim solution may be considered acceptable</p> <p>Overflows and weirs to rainwater disposal systems should be provided so that, in the case of a blockage, water is visibly shed clear of the structure</p>
External walls	<p>Works to repair external walls Works to repair walls including surfaces and decorative elements, wall coverings or claddings; 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</p> <p>Works to deal with issues of damp such as the provision of ventilation, and the creation of French drains (subject to the requirements of the National Monuments Service in the case of archaeologically sensitive sites)</p> <p>Works to repair or replace elements set in walls such as panels, ironwork or fixtures</p>
External joinery	<p>Repairs to external joinery Works to prevent water ingress</p> <p>Repairs to significant elements of external joinery such as windows, doors and associated elements</p> <p>Draught-proofing works to windows and doors in accordance with the <i>Advice Series</i> may qualify (See 'Energy Efficiency Improvements' over)</p>

Qualifying works (continued):

External Fixtures	<p>Repair and conservation of external fixtures Qualifying fixtures may include for example urns, statues, balconies, canopies, flagpoles, weathervanes and sundials that urgently need conservation</p> <p>It should be noted that urgent structural repairs should always be given priority over the conservation of fixtures. Fixtures attached to the exterior generally should be prioritised over those protected from the elements</p>
Interiors	<p>Repair and conservation of internal structure and features This includes repairs to internal structural elements such as floors, walls, staircases and partitions</p> <p>Works to conserve significant decorative historic features such as wall and ceiling plasterwork, interior joinery and fittings and decorative elements as appropriate</p>
Machinery	<p>Repair of machinery which is an integral part of a structure Machinery which qualifies may include moving parts of buildings of industrial heritage interest or scientific interest, or machinery such as stage machinery for historic theatres or service installations such as early or historic lifts, plumbing mechanisms and heating systems</p>
Historic ruins	<p>Works to stabilise or protect masonry or other elements at risk</p>
Energy efficiency improvements	<p>Works to increase the thermal performance and energy efficiency of the building in line with the relevant Advice Series guidance In order to qualify the works must be appropriately detailed and specified by a qualified conservation professional. The building must be in good repair and well-maintained. Qualifying energy efficiency works may include:</p> <ul style="list-style-type: none"> ○ Draught-proofing of windows, doors and other openings ○ Attic/loft insulation to pitched roofs ○ Replacement of outdated services with high-efficiency units and updated controls ○ Repair and upgrading of historic window shutters ○ Installation of appropriately detailed secondary glazing ○ Insulation of suspended timber floors
ACAs	<p>Works to structures which contribute to the character of an ACA Repair works to the exterior of a structure which contributes to the character of an ACA or repairs to its main structural elements</p> <p>This includes the reinstatement of architectural features where appropriately detailed and specified such as sash windows, shopfronts, railings or similar only where the reinstatement is essential to the design and character of the historic building, townscape or street. It should not include works of conjectural reconstruction and details of features should be based on sound physical or documentary evidence</p> <p>Works such as repair and/or redecoration schemes for multiple buildings may be considered where this is an objective of the planning authority</p>
Services	<p>Works to functional services for example electricity, gas, heating and drainage only where they are necessarily disturbed in the course of other funded repairs</p>

Qualifying works (continued):

Temporary works	<p>Works to reduce the risk to a structure from collapse or partial collapse, weather damage, fire, vandalism and unauthorised access. Such works should ensure the maintenance of adequate ventilation of the structure and the protection of significant features of the building from endangerment</p> <p>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</p>
Other works	<p>A case may be made by the applicant and/or the LA for other works not listed above which they deem to be of exceptional importance</p>
Professional fees	<p>Professional fees incurred for the portion of works funded to include surveys and method statements indicating methods and sequence of works, on site supervision and monitoring, reasonable travel and subsistence costs and sign-off on project</p> <p>The funding of a Conservation Assessment to inform the methodology and specification of the works</p>

2.7 Non-Qualifying Works include:

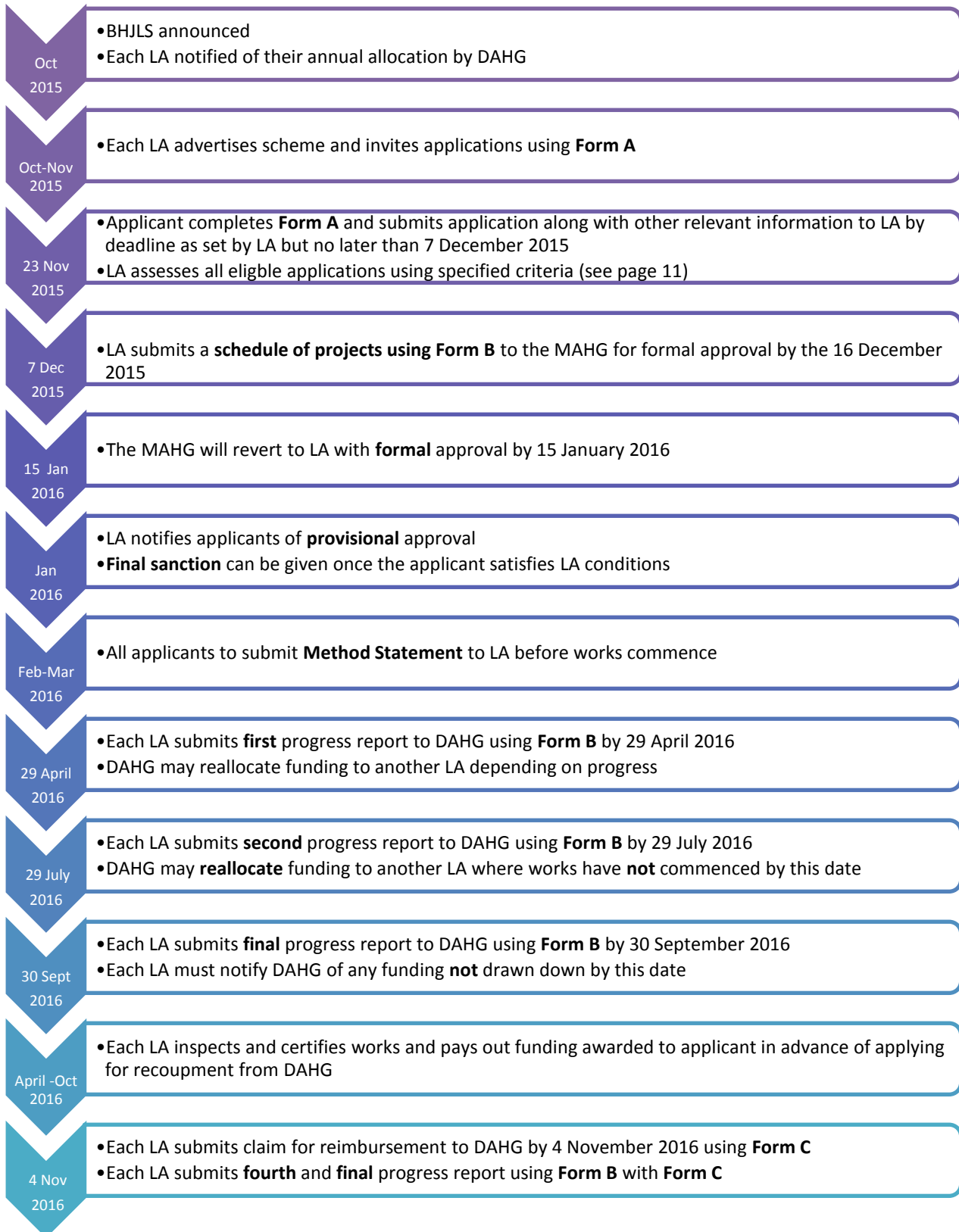
Routine works	<p>Routine maintenance and minor repairs</p> <p>Works of this nature are considered to be the duty of the owner/occupier and should be carried out on a regular basis to protect a structure from endangerment</p>
Alterations	<p>Alterations and improvements</p> <p>All new works to a structure, for example the installation or renewal of damp-proofing, loft conversion and extensions do not qualify with the exception of energy efficiency improvement works outlined in Section 2.6</p>
Demolition	<p>Demolition</p> <p>Works to demolish or remove any part or element of a protected structure do not qualify except where the project involves careful dismantling prior to reinstatement or the removal of later work which alters or obscures the original design of the building</p>
Restoration	<p>Restoration and Reconstruction</p> <p>Works of conjectural reconstruction where there is no sound physical or documentary evidence of the earlier state of the structure of element</p>
Non-essential	<p>Non-essential works</p> <p>Works that are not essential to secure the conservation of the structure</p>

Non-Qualifying Works (continued):

Pre-existing	<p>Pre-existing works Works that have commenced before notification of funding approved under the scheme has been received or where works have commenced before the LA has undertaken an inspection of the building for which works are proposed</p>
External Walls	<p>External walls and damp-proofing The removal of render from a previously rendered exterior and associated repointing are excluded except where these are inappropriate later interventions that are damaging the historic fabric</p> <p>The application of tanking or waterproof plasters to combat damp problems</p> <p>Works to install a new damp proof course , whether a physical or a chemical one</p>
External joinery	<p>External joinery The fitting of double-glazed units into the existing or new sashes or casements</p> <p>The fitting of storm glazing</p> <p>The replacement of historic glass with energy-efficient glass</p>
Energy efficiency	<p>Energy efficiency The installation of micro-renewables such as photo-voltaic panels or wind turbines</p> <p>The application of external wall insulation does not qualify except where an insulated render can be applied that would not require the removal of historic render and would be of a thickness appropriate to the architectural detailing of the building.</p> <ul style="list-style-type: none"> ○ The application of appropriate internal wall insulation will not qualify except in circumstances where no architectural features will be impacted upon and where the 'breathability' of the overall structure is not adversely affected. ○ Insulation of solid floors will not qualify except where the historic floor has previously been lost.
Public realm	<p>Public Realm Works (ACAs) In the case of ACAs, public realm works will be excluded</p>

3. The Application and Assessment Process

Overview of Process



3.1 Overview

It is matter for each LA to advertise, assess and approve applications for consideration under the scheme and to inspect and certify works to ensure they have been completed in accordance with best conservation practice.

A public information leaflet regarding this scheme is being issued to each LA for distribution to the public through its offices and website and any other relevant area e.g. libraries, public buildings, etc.

The LA is requested to post an electronic copy of this circular, the public information leaflet and the relevant application form on its website.

LAs should ensure that the amount of funding sought will provide an **employment benefit** and is likely to make a **significant contribution** to eliminating risk and preventing the further deterioration of a protected structure.

LAs should also ensure that conservation works proposed by the applicants will be **overseen by appropriately qualified conservation professionals**. DAHG recognises that there may be exceptions to this where the specific expertise lies with the practitioner, e.g. a thatcher.

Each LA should assess each application using the criteria set out in **Section 3.5**. Where applications meet the terms and conditions of the fund, an **inspection** of the eligible structure shall 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.

3.2 The Application Process for Owners/Occupiers

Applications for funding under BHIS must be made by the applicant for eligible structures directly to the relevant LA (using **Form A**) by a deadline set by the LA but no later than **7 December 2015**. The LA may at its discretion accept applications after the closing date.

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. LAs should satisfy themselves regarding the status of the property owner and seek appropriate evidence of ownership of a property prior to processing the applications.

In cases where the structure is in the ownership of a LA, or where a LA is providing financial assistance for works to an endangered structure under Section 59 of the *Planning and Development Act 2000* (as amended) or is carrying out or arranging to carry out works to an endangered structure under Section 69 and/or Section 70 of said Acts, the application can be made by a designated officer of that LA countersigned by the relevant Director of Services of LA.

As this is a leverage scheme targeted at job creation it is essential that applicants supply details to the LA regarding the **employment benefit** of the scheme including the estimated **total number of days** (a day is defined as 8 hours for the purposes of this scheme) of employment required for the duration of the project (to include construction, professional staff and others) and also the estimated amount of **privately leveraged funding**.

Applicants should be informed by local authorities that proposed works should be fully in accordance with best practice standards as outlined in DAHG's *Architectural Heritage Protection Guidelines for Planning Authorities (2011)* and in the DAHG's conservation *Advice Series* publications. Consideration must also be given to the Archaeological and the Planning Process guidelines issued by the National Monuments Service, and guidance leaflets issued by National Parks and Wildlife in relation to habitats and species where appropriate.

3.3 Applications in respect of an ACA

No more than 20% of a LA's allocation may be directed towards ACAs.

3.4 Photographs

DAHG requests that LAs seek applicants/owners' permission at application stage to use external images (if requested) for DAHG to advertise or publicise this scheme.

3.5 The Assessment Process

It is recommended that eligible applications received by the LA should be assessed by an expert panel within the LA in a timely manner in order to meet the deadline stated. Where an application form is not fully completed, an applicant should be notified as soon as possible and requested to submit any outstanding information. All eligible applications should be assessed under the following equally weighted criteria:

1. Significance of the Structure

The *Planning and Development Acts 2000* (as amended) require that a protected structure be of **special interest** under one or more of the following categories: **architectural, historical, archaeological, artistic, cultural, scientific, social and technical** and it is a matter for the LA to determine the appropriate level of significance. DAHG's National Inventory of Architectural Heritage (NIAH) may assist in determining the significance of a structure if it has been included in a NIAH survey (www.buildingsofireland.ie).

2. Effectiveness of the Works

This relates to the **value of works** being undertaken in securing the survival of the structure in the medium to long term particularly where there are safety, fire or security risks, where there is a risk of water ingress and/or dry rot, where there is evidence of critical damage or loss to the historic fabric (including any significant features, decoration, or artefacts, etc), where there is active structural movement, where the rate of decay has accelerated or where other extenuating circumstances apply. Applicants should explain how the amount of funding sought demonstrates **value for money** and makes a **significant contribution** to eliminating such risks and prevent further deterioration of the structure, thus ensuring its survival into the future.

3. Employment Benefits

The **value of job creation** for the particular project should also be taken into consideration including the estimated total number of days (a day is defined as 8 hours for the purposes of this scheme) of employment required for the duration of the project (to include construction, professional staff and others) and types of jobs created. The applicant should provide at application stage (and again at recoupment stage) details regarding the employment benefit of the scheme.

3.6 Schedule of Projects

The LA is required to submit a provisional schedule of projects to DAHG using **Form B** by **16 December 2015**. **The MAHG will formally approve projects for funding.** Information required on **Form B** includes the list of projects, location, applicant details, amount of funding sought and provisionally approved, total project value, amount of leveraging, progress of project and number of days of employment provided. **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 of projects by the MAHG, local authorities should notify successful applicants of **provisional** offers of funding. This notification should detail the level of funding approved, the timeline for the completion of works and the terms and conditions of the award in sufficient time to enable the applicant to complete the works and recoup funding by the required deadlines. Final sanction can be given once the applicant satisfies any outstanding conditions including provision of a method statement if requested.

Projects awarded funding under this scheme will be published on the DAHG website www.ahg.gov.ie and should also be published on the LA's own website.

3.8 Regular Progress Reports (Form B)

LAs are required to update and submit **Form B** at regular intervals 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)

Form B must be submitted to DAHG on **28 April 2016, 29 July 2016, 30 September 2016** and **4 November 2016**. In all cases, **Form B** must be signed (on cover note) by the relevant Director of Services.

3.9 Monitoring of Project Progress

It will be a matter for the LA to monitor progress of projects to ensure that works will be completed and the claim for funding is submitted by the applicant to the LA by the required deadlines. Where works are not proceeding in accordance with the deadlines as set out by the LA, an authority may, at its own discretion, withdraw the award of funding for the project and reallocate to another project. DAHG must be informed of all reallocations of funding.

Please note that DAHG may carry out inspections of structures being considered for funding or inspections of structures approved for funding if deemed necessary.

3.10 Reallocation of Funding

For a project which was awarded funding and that has not commenced works by **31 August 2016**, this should be indicated in **Form B**. Following consultation with the relevant LA, DAHG reserves the right to reallocate funding to another LA.

For any funding that is not yet drawn down by successful applicants by **30 September 2016**, this should be indicated in **Form B** when submitted to DAHG.

3.11 Method Statement

It is recommended that a **Method Statement**, drawn up by appropriately qualified conservation professionals, should be submitted by all applicants who have received provisional approval of funding but before works commence. If a Conservation Plan or Method Statement has already been commissioned for a project, the LA may at its discretion accept this documentation as part of an application if it fulfils the criteria contained within this guidance circular. It is up to the LA to determine whether supplementary material is required (e.g. dendrochronology reports, archaeological reports, technical research, joinery and material analysis, analytical and three-dimensional drawings, detailed historical research, bat-surveys, etc.)

Brief Guidance Note on Method Statements

The Method Statement should describe the condition of the structure and detail the conservation methodology that will be used. The Method Statement should 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.

Proposed works must adhere to **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. Their overall aim should be to arrest further deterioration by addressing what is causing risk to the structure. Replacement of original material should be kept to a minimum and should only be carried out when absolutely necessary. Proposed works should only be undertaken by appropriately qualified **conservation practitioners** who have experience of historic materials and techniques. In summation, a Method Statement should include:

1. A concise description of the existing structure

This should be a concise description of the structure as it currently exists, noting all its salient features, its appearance, setting, form, condition, present function, significance, brief architectural history (if available) and the materials it is composed of. A site location map of suitable scale and quality clearly marked must also be provided.

2. A concise 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 photographs or other illustrations and should typically address the following (but by no means exclusive) 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. An impact statement and proposed mitigation measures (if applicable)

This should address any likely impact of works on a structure and outline ways of mitigating adverse impacts. Mitigation may for example 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. The Recoupment of Funding

4.1 Overview of Recoupment process

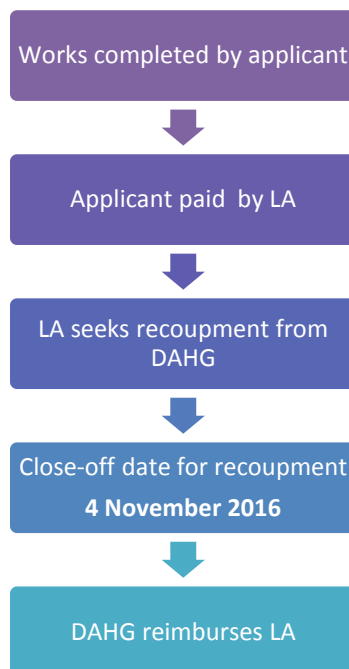
The local authorities are responsible for payment of funds approved under the scheme; within the terms of the local authorities own financial management procedures, to successful applicants **in advance** of seeking recoupment from DAHG. **All works must be completed and certified by the LA** before the applicant can seek the payment of funding. In order for the LA to fully complete Forms B and C the successful applicants must supply to the LA details regarding the final employment benefit of the scheme including the total number of days of employment for the duration of the project (a day is defined as 8 hours for the purposes of this scheme) and also the final amount of funding privately leveraged.

Once payment to an applicant has been made, the LA must complete and return **Form C** to DAHG by **4 November 2016** to recoup funding. This form must be signed by the ACO or a member of the LA's professional staff with oversight of the project and countersigned by the City or County Manager or Director of Services. The form **must** be accompanied by proof of payment of funding to all successful applicants e.g. printout from Agresso or similar financial system (showing both the applicant's name and the date of payment). DAHG would encourage local authorities to submit photographs of works (before and after) for a representative sample of projects and to accompany this with a short summary report of completed project works.

Claims to DAHG may be submitted at any time before 4pm Friday **4 November 2016** upon completion of works. **Any funding unclaimed by the due date will be forfeit.**

Local Authorities may submit claims for reimbursement at any stage to DAHG from April to 4 November 2016 once payment to the applicant has been made by the LA.

Recoupment Process



4.2 Cross-check Procedures

In some cases projects may be eligible to receive funding from more than one publicly funded scheme/programme. To ensure that the 50% limit of the total project cost from public funding - inclusive of VAT - is not exceeded, save in exceptional circumstances, information provided by the applicant should be cross-checked by the LA in respect of funding from other schemes which may be available for a particular project in 2016. In particular this information should be cross checked with:

- (a) The Thatching Grant Scheme administered by the DECLG (if relevant)
- (b) Conservation grants administered by the Heritage Council
- (c) Built Heritage Programmes administered by the DAHG
- (d) 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**

4.3 Eligible Expenditure

Value Added Tax (VAT) is allowable as eligible expenditure under this scheme. However, it is only allowable for that portion of works which is being funded and only in circumstances where such VAT is not recoverable by the beneficiary by any other means.

Professional Fees are allowable as eligible expenditure under this scheme. However, they are only allowable for that portion of works which is being funded. These may include fees for surveys and method statements, on-site supervision and monitoring, reasonable travel and subsistence costs and sign-off on project.

4.4 Refunds

If a protected structure being 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 LA 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 LA may make arrangements to transfer the funding to the new owner of the property.

For **proposed protected structures** awarded funding and which are **not added to the RPS** by 31 December 2014, DAHG reserves the right to seek a refund of funding from the LA.

Any funding provided to a LA 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 DAHG.

General information

Procurement

It will be a matter for the LA to ensure that the Department of Finance's *National and EU Public Procurement Guidelines* are followed, where relevant. For public sector construction projects it is the responsibility of the LA to ascertain whether works are public sector construction projects and are bound under the principles of Department of Finance Circular 6/10 *Capital Works Management Framework 2010*.

Financial Management Requirements

BHIS operates under the principles of the public spending code whereby all Irish public bodies are obliged to treat public funds with care and ensure that the best possible value-for-money is obtained whenever public money is being spent or invested.³

LAs must ensure that an adequate audit trail exists and is maintained for expenditure under this scheme. Proper procedures should be put in place by LAs for the administration of this scheme for each level of the financial management and control cascade and for monitoring progress on the overall performance of projects. LAs are reminded of the requirements of Department of Finance Circular 13/13 *The Public Spending Code: Expenditure Planning and Appraisal & Evaluation in the Irish Public Service – Standards Rules & Procedures*.

Each LA should adhere to their responsibilities, as Grantor and Grantee, in relation to Circular 13/2014: *Management of and Accountability for Grants from Exchequer Funds*, in relation to expenditure of public funds by way of disbursement of grant funding to all bodies, including agencies, companies, committees, advisory groups, charities, or individuals, whether through directly from the Votes of the Government Department/Offices or through an intermediary body or series of bodies. <http://circulars.gov.ie/pdf/circular/per/2014/13.pdf>

Tax Clearance Procedures*

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 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 local authorities own financial control procedures.

Annual Report and Publicity

A LA should include information on its operation of the fund in its Annual Report as provided for under Section 221 of the *Local Government Act 2001*. The contribution of DAHG should be publicly acknowledged in all advertisements and publicity in relation to this scheme.

Freedom of Information Act

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

Document Retention

All documentation regarding this scheme in each LA including must be kept on file for at least 7 years after the closure of this scheme. If documents are stored electronically procedures used to do so should be in compliance with the *E-Commerce Act, 2000*. Documentation should be made available to DAHG if requested within a reasonable amount of time.

Appeals Procedure

The decision of the MAHG and LA regarding funding awarded under this scheme is deemed to be final. However, DAHG reserves the right to reallocate funding if projects have not commenced by the specified dates. Any issues regarding the administration of this scheme should be addressed in the first instance by the LA. In the event of a complaint, applicants should be made aware of their rights to refer to the Office of the Ombudsman.

Contact

For further information regarding the operation of this scheme, LAs may contact the **Built Heritage and Architectural Policy Section of the Department of Arts, Heritage and the Gaeltacht**. Applicants should refer to the relevant section of the LA in the first instance in relation to the application and assessment process.

*Tax requirements may be subject to change by the Revenue Commissioners

³ <http://publicspendingcode.per.gov.ie>

APPLICATION FORM A
TO BE COMPLETED BY APPLICANT

Built Heritage Investment Scheme 2016

IMPORTANT NOTE

As this is a leverage scheme, **the employment benefit of the scheme** will be reported upon by the LA to DAHG. In order to do so, the applicant must outline the total number of estimated days (a day is defined as 8 hours) of employment required for the duration of the project at the application stage and types of jobs created in **Section 6** (and again at recoupment stage).

**For further information required regarding this scheme,
please contact your relevant local authority**

PLEASE NOTE THE FOLLOWING BEFORE COMPLETING THIS FORM

- **Form A** must be fully completed
- Please **type** in the relevant information if possible
- If handwritten, please use **BLOCK CAPITALS** or ensure script is legible
- All date entries should be entered in the format **DD/MM/YYYY**
- If the structure is not presently in use, its last use must be stated in **Section 3**
- If the structure is protected by any legislation other than the Planning Acts (e.g. the National Monuments Acts), this must be stated in **Section 4**
- Where planning permission has been applied for but no decision has been made, or where the decision is under appeal, state this and the date of application or appeal in **Section 5**
- Where notification is required under section 12 (3) of the *National Monuments (Amendment) Act 1994 (Recorded Monuments)* or under section 5 (8) of the *1987 Amendment Act (Register of Historic Monuments)* details of the date on which the notification was sent to DAHG should be provided in **Section 5**
- Where Ministerial consent has been applied for but no decision has been made at the time of application to the Scheme, state this in **Section 5 including the case reference number issued by the National Monuments Service**
- The applicant must outline the total number of estimated days (a day is defined as 8 hours) of employment required for the duration of the project at the application stage in **Section 6**.
- Details of how the cost of the works, other than the amount of funding sought, is to be met must be stated in **Section 7**. The applicant must indicate the matching amount total and the source of matching funds
- The applicant must also indicate any grants, subsidies or assistance from statutory bodies, or sponsorship or assistance from a non-statutory source, received or being sought in **Section 8**. The applicant must also indicate if they have received a determination under Section 482 of the *Taxes Consolidation Act, 1997* (formerly Section 19 of the *Finance Act, 1982*), or are obtaining tax relief under the **Living City Initiative** or under the **Home Improvement Scheme**. If not, the applicant must indicate if they are in the process of applying for a determination or tax relief under *Section 482 of the Taxes Consolidation Act, 1997* (formerly Section 19 of the *Finance Act, 1982*)
- All proposed works should follow the conservation principles in the DAHG's *Architectural Heritage Protection Guidelines for Planning Authorities* (2011) and DAHG's *Advice Series* publications. These are available from Government Publications or through any bookshop or to download from:
<http://www.ahg.gov.ie/app/uploads/2015/07/Architectural-Heritage-Protection-Guidelines-2011.pdf>
- Bats are protected under the EU Habitats Directive. Any proposed works which may affect bats or their roosts should take cognisance of DAHG's bat mitigation guidelines. These are available at: <http://www.npws.ie/publications/irishwildlifemanuals>
- Information provide on this form in relation to the structure may be displayed on DAHG's or LA's website.

1. Applicant Details (if owner)

Owner's Name:	
Address:	
Telephone/Mobile Number:	Email:
Charity Number: <i>(if applicable)</i>	
Tax Clearance Cert Number:	Expiry Date:

2. Applicant Details (if not owner)

Name:	
Address:	
Telephone/Mobile Number:	Email:
Charity Number: <i>(if applicable)</i>	
Tax Clearance Cert Number:	Expiry Date:
Please indicate if the consent of the owner been obtained to apply under this scheme and attach consent to this Form.	

3. Structure Details

Name:	Address:
Year of construction: <i>(if known)</i>	
Existing use:	Proposed use: <i>(if different)</i>

4. Classification

		Yes or No	If yes: enter registration number	
Is the structure:	(a) protected under the National Monuments Acts?		RMP:	
	(b) a protected structure?		RPS:	
	(b) a proposed protected structure?			
	(d) in an ACA?*		Name of ACA:	
	(e) included in the NIAH?**		NIAH:	Rating:

* ACA = Architectural Conservation Area

** NIAH = National Inventory of Architectural Heritage (www.buildingsofireland.ie)

5. Statutory Notifications

	Yes or No	If yes: enter date applied/received	
Do the proposed works require or have they been granted planning permission?		Date applied:	
		Date received:	
		Planning Ref. No:	
Do the proposed works require notification to the Minister under the National Monuments Acts?		Date of notification:	
Do the proposed works require Ministerial Consent or have they received consent under Section 14 of the National Monuments Act, 1930 (as amended)?		Date applied:	
		Date received:	
		Reference No:	
Do any other Statutory Requirements apply?		Details:	

6. Project Summary

	Summary	
<p>In no more than 300 words, summarise the proposed works having regard to:</p> <p>(a) The significance of the structure</p> <p>(b) The effectiveness of the works</p> <p>(c) Employment Benefit envisaged including:</p> <p style="padding-left: 20px;">i Total number of days of employment required for duration of project for all employees on the project including construction, professional staff and others (1 day=8hrs)</p> <p style="padding-left: 20px;">ii Types of jobs created for project</p>		
<p>Start and finish dates of proposed works?</p>	<p>Start:</p>	<p>Finish:</p>

7. Expenditure in relation to proposed works

Estimated Total Costs of Works:	€ (excluding VAT)	€ (including VAT)
Estimated Professional Fees:	€ (excluding VAT)	€ (including VAT)
Total funding sought:	€	
Amount of matching funds:	€	
Source of matching funds?		

8. Other Grants & Reliefs

Does S482 determination apply to this structure?*	
Have you applied for S482 tax relief?	
Is VAT recoverable?	
Have you applied for other EU/Exchequer funding/Tax Reliefs e.g. Living City/Home Improvement scheme?*	
Have other EU/Exchequer funding /Tax Reliefs been received/refused? **	

* Section 482 of the Taxes Consolidation Act, 1997 (formerly Section 19 of the Finance Act, 1982)

** This application will be cross-checked with grant data held by other state agencies (such as the Heritage Council and the DECLG) to verify eligibility for funding under this scheme)

9. Conservation Professionals employed on the project

Conservation Professional 1

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:

Conservation Professional 2

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:

Conservation Professional 3

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:

If necessary, copy this page to include additional conservation professionals

10. Contractors/Tradespersons employed on the project

Contractor(s)/Tradesperson(s) 1

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:
Satisfactory level of subcontractor tax compliance demonstrated: <i>(if applicable)*</i>	Yes:	No:

Contractor(s)/Tradesperson(s) 2

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:
Satisfactory level of subcontractor tax compliance demonstrated: <i>(if applicable)*</i>	Yes:	No:

Contractor(s)/Tradesperson(s) 3

Name:		Position:
Address:		
Telephone/Mobile Number:		Email:
Tax Clearance Cert Number:		Expiry Date:
Satisfactory level of subcontractor tax compliance demonstrated: <i>(if applicable)*</i>	Yes:	No:

*see www.revenue.ie for further details on tax clearance procedures for contractors/subcontractors

If necessary, copy this page to include additional contractors/tradespersons

11. Declaration by Owner/Applicant

I, the applicant, certify that:

1. I understand and fulfil all the terms and conditions of the Built Heritage Investment Scheme 2016
2. The information provided in the application form and supporting documents is correct and I will notify the relevant local authority if there is any change in that information
3. I am providing at least €_____ from my own private resources towards these works
4. My tax affairs are in order
5. I understand that payment of funds by a local authority under this scheme does not imply a warranty on the part of the authority or the Minister for Arts, Heritage and the Gaeltacht in relation to the suitability or safety of the works concerned or the state of repair or condition of all or any part of the structure concerned or its fitness for use.
6. I understand that the local authority or the Department of Arts, Heritage and the Gaeltacht may make any enquiries that it considers necessary to establish my eligibility for funding under this scheme, and that the local authority's and the Minister of Arts, Heritage and the Gaeltacht's decisions are final.

Applicant's Signature: _____ Date: _____

12. Checklist for Owners/Applicants (Insert Yes or No accordingly)

The following must be included in all applications to local authorities	Owner Yes/No	Local authority Yes/No
Form A fully completed		
Site location map with location of works clearly marked in red		
Tax Clearance Certificate submitted to local authority (if applicable)		
Written consent of owner for proposed works (if applicable)		
Method statement attached (if available at application stage)		

RECOUPMENT CLAIM FORM C

TO BE COMPLETED BY THE LOCAL AUTHORITY

Built Heritage Investment Scheme 2016

IMPORTANT

Please complete **Form C** for the total amount of recoupment sought from DAHG under the scheme. **A fully completed Form B outlining individual project details must accompany this form.** A claim may be made at any time before the deadline date of **4 November 2016**. Any funding unclaimed by this date will be **forfeit**.

Form C must be submitted in hardcopy to DAHG. It is recommended that **visual proof** of completed works should accompany this form, e.g. photographs (before and after) together with a short summary report for a representative sample of projects.

Proof of payment of funding to applicant must also accompany this form, e.g. Agresso payment or similar financial system, which clearly shows the final beneficiaries' name, amount paid and date of payment.

1. Claim Details

Local authority name:		BHIS Ref No.
Local authority tax clearance cert number:		Expiry Date:
Total allocation from DAHG to local authority:	€	
Total amount paid out by local authority to all applicants:	€	
Total amount leveraged by private funds	€	= % of overall expenditure
Recoupment sought:	€	
Savings: <i>(if any)</i>	€	

2. Declaration by Local Authority

I certify that the data supplied in respect of projects outline in **Form B** is accurate, that the projects have been inspected by the local authority and comply with the terms and conditions for payment under Circular BHIS15/1 and that the funding allocated to these projects has been already paid to the successful applicant by the local authority.

	Claim prepared by*	Claim verified by**
Name (Block Capitals):		
Position:		
Telephone:		
Email Address:		
Signature:		
Date:		

*** Claim must be prepared by the Architectural Conservation Officer or equivalent**

**** Claim must be verified by County/City Manager or Director of Services**

Please return completed hardcopy **Form C** to the **Built Heritage and Architectural Policy, Department of Arts, Heritage and the Gaeltacht**, Custom House, Dublin 1. Please contact tel. 01 888 2465 or builtheritage@ahg.gov.ie if you have any queries.

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