



Dublin Civic Trust & Limerick Civic Trust

Pre-Budget 2019 Joint Submission

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Contents

Executive Summary – Budget 2019	3
The Case for a revolving Fund	4
Revolving funding	5
Living City Initiative	. . . . .	5
1. Overview	. . . . .	5
1.1 Qualifying Expenditure	. . . . .	6
1.2 Restriction on tax relief claims by high-income individuals	. . . . .	6
1.3 Statutory Consents	. . . . .	6
2. Owner Occupier Residential relief	. . . . .	7
3. Rented Residential relief and Commercial relief	. . . . .	7
3.1 How the relief works	. . . . .	7
3.2 Conditions for Relief	. . . . .	7
Revolving Funds:		
1. Preservation Revolving Funds	. . . . .	7
2. How Revolving Funds Work	. . . . .	8
3. Organisational Structure	. . . . .	8
3.1 Leadership and Staffing	. . . . .	9
3.2 How do Revolving Funds Work	. . . . .	9
4. Defining the Funds Mission	. . . . .	9
4.1 PROJECT EVALUATION	. . . . .	10
4.2 ACQUISITION TOOLS AND TECHNIQUES	. . . . .	10
4.3 OPTION	. . . . .	10
4.4 ASSIGNABLE OPTION	. . . . .	11
4.5 PURCHASE AGREEMENT	. . . . .	11
4.6 RIGHT OF FIRST REFUSAL	. . . . .	11
4.7 DONATIONS OF PROPERTY	. . . . .	11
4.8 FAIR MARKET VALUE	. . . . .	12
4.9 LONG-TERM LEASE	. . . . .	12
4.10 LAST RESORT PLANNING	. . . . .	12
4.11 MOTHBALLING A BUILDING	. . . . .	12
4.12 MOVING A BUILDING	. . . . .	12
4.13 PRESERVATION EASEMENTS AND PROTECTIVE COVENANTS	. . . . .	13
Factors for Consideration of revolving funding	. . . . .	13
Conclusion:	. . . . .	14
Appendix:		
Dublin Civic Trust the adventure	. . . . .	15
Limerick Civic Trust a story	. . . . .	18

Executive Summary

Dublin Civic Trust and Limerick Civic Trust welcome the opportunity to present this document to the Department of Finance calling for the financing of heritage building refurbishment, conservation and reuse in Dublin and Limerick.

We put forward a proposal for the establishment of a shared heritage building fund for the repurposing of Protected Structures and other older buildings to modern use. This is in line with numerous government policy objectives to:

- Target the renewal of Irish city, town and village centres.
- Advance the provision of much-needed additional housing stock.
- Encourage occupation of existing derelict and underutilised buildings in line with housing and sustainability/climate change objectives.
- Fulfil Ireland's international obligations to protect its historic building stock.
- Demonstrate to the property-owning and private investment sectors how historic buildings can be successfully converted using the Department's Living City Initiative tax instrument.

The proposal is also in line with both organisations' core objectives to preserve the unique built heritage of Ireland's past with a keen eye to the needs and demands for growth and densification in city centre living over the coming decades. It is based upon both organisation's strong track record in the practical delivery of heritage property acquisition, refurbishment and resale, efficiently delivered with a strong social and conservation ethic, unencumbered by government procurement requirements.

Ireland's built heritage is an exceptional resource, offering opportunities for employment, recreation, health, learning, and enjoyment. The benefits of the built heritage include:

- A catalyst for local development, tourism, job creation, and potentially attract investment.
- The sustainable future of western societies like Ireland is overwhelmingly an urban one. The creative re-appropriation of the existing building stock of our cities, towns and villages, particularly its historic buildings and streetscapes, is vital to making this work.
- Contributing to a strong sense of place, community pride, and local identity.
- Promoting traditional crafts, skills and culture, for example, lime and stone wall building and traditional carpentry.
- Heritage building finance can support existing community development initiatives and strongly enhance a sense of place.

The Case for a Revolving Fund

The key issue for both organisations, faced for over two decades, is the absence of a dedicated fund in Ireland available to established civil society organisations to advance the conservation of the country's built heritage.

Much of Ireland's expertise in building conservation, legislation, guidance and best practice demonstration has been developed by the civil society and NGO sector. Yet the sector has been unable to advance public awareness, traditional building skills or conservation practice without a dedicated, statutory government agency to coordinate and finance built heritage conservation in a meaningful way, or in the absence of an independent National Lottery Heritage Fund, like that in the UK, which funds major NGO initiatives. There is no VAT exemption for works to Protected Structures in Ireland, or indeed any exemptions – whether income, capital gains, expenses, stamp duty - for conservation-related works or the acquisition of heritage buildings. Ireland is an outlier internationally in this respect. We refer the Department to Peter Bacon's *Assessment of Fiscal Incentives and Ireland's Built Heritage 2014*. To date, almost none of Mr Bacon's recommendations have been implemented.

Both Trusts are therefore calling for the establishment of a fund, accessible to civil society and NGO organisations, to initiate a rolling building conservation programme based on the premise of securing an above-inflation rate of return. This means that the fund's long term value does not depreciate and it can be used and reused for many different projects.

We propose the initial ring-fencing of approximately €5m under Taoiseach Leo Varadkar's €4 billion *Project Ireland 2040 - National Planning Framework* strategy for a dedicated built heritage fund. Using such a resource, both Trusts in Dublin and Limerick would:

1. Acquire, refurbish and turn over city centre historic properties to demonstrate how converting to residential use can be sensitively achieved in the Irish urban context. This is particularly relevant in creating multiple residential units out of large-scale, single Georgian properties, and multiple units above shops.
2. Utilise instruments such as the Department's Living City Initiative to enable the wider market to buy into same.

Both Trusts intend to target similar marginalised and underutilised districts of both cities which are host to similar types of important heritage buildings: namely the north Georgian core in Dublin, and Newtown Pery in Limerick.



Greater lending flexibility

The development model proposed by Dublin Civic Trust and Limerick Civic Trust would overcome the limiting purchasing and ownership models of Georgian properties. These are typically sold as large, single lots and therefore this is one of the major hindrances to their successful conversion and refurbishment as multi-unit family homes. Georgian properties in Dublin and Limerick, being three and four storeys over basement, typically require a significant capital outlay for purchase. This is usually beyond the means and the space requirements of single householders.

However, combined purchase arrangements, whereby multiple mortgages may be harnessed to purchase a single Georgian property for conversion to a multi-unit arrangement, would transform the ability of first-time buyers and younger demographics in particular, to buy into this market. The banking industry has a significant role to play in diversifying their lending products and tailoring lending offers to the specific requirements of historic urban centre property and this challenge maybe viewed as an outcome of both Dublin and Limerick Civic Trusts' efforts.

Calculation of mortgage eligibility for historic buildings in Strategic Regeneration Areas should also take account of the net income-enhancement of the Living City Initiative.

Our development model would also be facilitated by mortgage products tailored to the needs and especially the anticipated refurbishment requirements of Protected Structures. This may involve greater lending limits for refurbishment works and streamlined draw-down processes, particularly in cases where the refurbishment works may exceed the purchase cost or where 'enveloped' buildings require complete internal fit-out by the purchaser. Also required is flexibility for mixed-use arrangements, such as where living-over-the-shop buildings involve a commercial or former retail unit. This usually precludes such properties from standard domestic mortgage products.

Revolving Funding

Revolving Funding is based on the concept of, without a shareholder dividend or profit maxim to be followed, a fund can be created to drive the restoration of an historic building. Upon sale, lease or exit by whatever means, the body restoring the building earns back the cost and investment, and commences a new project with building number two and so on.

https://repository.upenn.edu/cgi/viewcontent.cgi?article=1175&context=hp_theses

The initial fund might come from debt, local authority loan, social funding, crowdfunding, various grants, donations, or a mixed package of the above. In the case of debt the maintenance of the borrowed sums and the ultimate repayment would have to be managed out of funds raised via exit earnings by the restorer at the end of any project.

A €1m fund set up to cover the cost of Project A, B, C. would look to replenish itself at exit with a small surplus before commencing project A, B, C.

Living City Initiative

The Revenue Commissioners are currently providing an inducement or added benefit to developers, private buyers or landlords for residential historic buildings. The goal of Revenue is to create an incentive for the restoration of historic buildings or buildings pre 1915.

https://www.limerick.ie/sites/default/files/media/documents/2017-05/2017_living_city_initiative_faqs.pdf

<https://www.independent.ie/business/commercial-property/new-possibilities-open-with-living-city-initiative-30984351.html>

The Living City Initiative which is a scheme of property tax incentives provided for in Chapter 13 of Part 10 of the Taxes Consolidation Act 1997.

1. Overview

The Living City Initiative is a scheme of property tax incentives aimed at the regeneration of certain areas in the historic centres of Cork, Dublin, Galway, Kilkenny, Limerick, and Waterford. The areas (known as “special regeneration areas” (SRAs)) have been designated for the purposes of the scheme by Order of the Minister for Finance. The maps and boundaries of these areas can be found on the websites of the respective local authorities. Every effort has been taken to ensure that the boundaries of these SRAs do not intersect properties. Expenditure on a property located outside a SRA cannot qualify for tax relief. It is the responsibility of the applicant to determine whether their property is within a SRA.

1.1. Qualifying Expenditure

The scheme provides for tax relief for qualifying expenditure incurred on the refurbishment and conversion of both residential and commercial buildings. There are three types of relief available:

- ☐ Owner occupier residential relief
- ☐ Rented residential (landlord) relief
- ☐ Commercial or retail relief.

Relief is only available for refurbishment or conversion work (not for “new build”) that is carried out during the qualifying period. The qualifying period runs from 5 May 2015 to 4 May 2020 for owner occupier residential relief and commercial relief and from 1 January 2017 to 4 May 2020 for rented residential relief. The relief must be claimed electronically.

1.2. Restriction on tax relief claims by high-income individuals

Chapter 2A of Part 15 (Part 15-02a-05) of the Taxes Consolidation Act 1997 (TCA 1997) and associated Schedules 25B and 25C introduced, with effect from 1 January 2007, a measure to limit the use of certain tax reliefs and exemptions by high income individuals. This measure is commonly known as the high earners restriction.

The three types of tax relief available under the Living City Initiative are among those restricted.

1.3. Statutory Consents

There must be full compliance of the works to meet all statutory requirements. There are no exemptions, or special procedures, in this regard for works to properties located in a SRA.

2. Owner Occupier Residential relief

This residential relief is only available for owner occupiers. Landlords cannot claim owner occupier residential relief on properties they have rented out but may claim relief under the rented residential element of the scheme. Property developers may carry out the refurbishment/conversion work under this scheme and then sell the refurbished/converted properties to individuals who can claim the relief. Furthermore, there is nothing to prevent an individual who is a property developer from claiming owner occupier residential relief under this scheme on his/her own sole or main residence.

3. Rented Residential relief and Commercial relief:

3.1. How the relief works

The rented residential and commercial elements of the scheme provide for tax relief over a 7 year period by way of an accelerated capital allowance. For the first six years relief is given at a rate of 15% of qualifying expenditure and 10% of the relief is available in year 7. While both residential elements of the relief (owner occupier and rented) are restricted to pre-1915 buildings, the commercial element is not so restricted. The maximum level of actual tax relief which can be obtained in respect of any individual project is capped at €200,000 in accordance with EU state aid rules.

3.2. Conditions

- ☑ The premises must be located within a “special regeneration area”.
- ☑ In the case of a commercial premises it must be used, after refurbishment/conversion, for retail purposes or for the provision of services within the State or the premises must be let on bona fide commercial terms for such use.

Preservation Revolving Funds

A preservation revolving fund is a pool of capital created and reserved for a specific activity with the restriction that the monies are returned to the fund to be reused for similar activities. An organisation typically sells the property with a legal agreement that requires the character of the property be maintained. Revolving fund programs vary widely in administration, approach, and outcomes. In the years since the first programs were established revolving funds have evolved to address changing community needs and property markets.



The acquisition and resale of historic properties is a significant responsibility for a preservation organisation to take on. Organisations must know how to work effectively in their particular community, whether it is urban, suburban, or rural. They will be devoting a significant amount of human and financial resources to make each individual project a success. In short, a desire to preserve noteworthy buildings is not enough in today's complex, ever changing world of property development. Another type of fund, a revolving loan fund, lends money to individuals or organisations to acquire and rehabilitate historic properties. According to the guidelines under which the fund operates, the program can make money available for property acquisition, rehabilitation restoration, and/or related professional services. This Document explains how revolving funds operate and outlines considerations for preservation staff and board members of a revolving fund.

How Revolving Funds Work

Revolving funds are used to gain control of historic properties through purchase or donation. Once the property has been rescued, the fund protects the property with permanent covenants while seeking a sympathetic purchaser. When the property needs emergency stabilisation, or when the magnitude of the rehabilitation job is a deterrent to buyers, the fund will be used to do renovations prior to resale, acting as developer of last resort. Well-established funds attempt to intervene on behalf of endangered properties earlier, avoiding last minute rescues in favour of thoughtful negotiations with interested parties.

A major concern for focus on would be the needs of a particular neighbourhood bringing them in to the realm of community development. Some revolving funds project managers across Europe stabilize or rehabilitate the properties in a group having acquired a cluster of buildings. Others simply buy and then resell the properties. These programs exclude or reduce rehabilitation for a variety of reasons that might be dictated by the local marketplace. At times, simply by having financing available for projects, a revolving fund can influence the future of a historic property or neighbourhood leading others with their expression of confidence. Often the existence of a successful fund with a strong track record in the community will be enough to bring those interested in preservation and other heritage organisations to the negotiating table where it can help develop a plan to save an important structure and perhaps buy the time needed to implement a strategy. Other times, by virtue of the cash or development expertise it can bring to a project, a revolving fund ensures that preservation is a part of a larger revitalization effort. Agencies with Revolving funds also vary on whether they purchase buildings outright or use options and other strategies to hold properties until buyers are found.

3. ORGANISATIONAL STRUCTURE

Before embarking on any property related development, an organisation must ensure that the acquisition of property supports its overall mission and charitable purpose and that it has the capacity and expertise to take on a challenging and time-consuming program. Managing a revolving fund is a complex business that requires professional expertise. Without careful planning, it can draw staff, board, and volunteer time away from the other important activities within a preservation organisation, these qualities already exist within the Dublin and Limerick Civic Trust.

3.1 LEADERSHIP AND STAFFING

The organisation's board of directors is ultimately responsible for the revolving fund, establishing its goals, objectives, policies and procedures, and overseeing all financial transactions. Most organisations, however, establish a committee to oversee the revolving fund. The makeup of this committee is considered critical to the strong operation—and flexibility—of the fund. Whatever the number of members, this is a relatively small group that includes professionals such as bankers, property professionals, architects, contractors, lawyers, accountants, planners, business leaders, social service providers, government officials, community leaders from target areas, and/or other well-connected individuals. Besides full-time staff, many organisations rely on the services of consultants and other professionals, either on an ongoing basis or as a one-time arrangement. Consultants can help evaluate potential projects by providing architectural, engineering, and financial feasibility reports and environmental assessments. An architectural historian can also provide important building information relevant to a potential project.

3.2 How Revolving Funds Work

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Many revolving funds focus on the needs of a particular neighbourhood as part of their stated mission. Some revolving funds stabilise or rehabilitate the properties they acquire. Others simply buy and then and resell the properties. These programs exclude or reduce rehabilitation for a variety of reasons dictated by the local marketplace

Revolving funds also vary on whether they purchase buildings outright or use options and other strategies to hold properties until buyers are found. Acquisition tools and techniques will be discussed later in this document. Use of options and other strategies are optimal methods to hold properties until buyers or other end users are found.

4. DEFINING THE FUND'S MISSION

Having assessed the community's pressing preservation requirements, its overall support for preservation, and the specific need for a revolving fund. We might consider the following questions:

- Are important buildings being demolished to make way for other development or to remove eyesores or social problems?
- Are other means available to protect endangered properties? Would improve zoning, historic district review processes, or a strong easement program be more effective than a revolving fund?

- Are areas being ignored by the private property market, resulting in deterioration, disinvestment, or abandonment of significant structures?
- Should a revolving fund be part of a comprehensive preservation effort to address these problems or can other sources do the job?

The process of assessing the community's needs provides an excellent opportunity for preservationists to educate and include communities in the benefits of engaging with historical buildings and ignites the cultural lamp of awareness.

4.1 PROJECT EVALUATION

As noted, an organisation should develop clear guidelines for project eligibility based on the overall mission and objectives.

4.2 ACQUISITION TOOLS AND TECHNIQUES

For revolving funds part of the decision about whether to become involved in a project relates to the type of property rights or ownership interest to be acquired and the tools and techniques that will be used to gain control of the property. Some properties are acquired outright in fee simple ownership; that is, the purchaser acquires all rights to the property, subject only to acceptable liens or other recorded encumbrances such as utility easements. Examples of less-than fee ownership are remainder interests, options, and rights of first refusal.

Although fee simple ownership is the most straightforward approach to controlling property—and may be the only transaction a property owner is willing to consider—it also involves the most commitment.

4.3 OPTION

In this legally binding agreement an owner agrees to sell or lease a property at a fixed price (expressed in euro or as a formula) to the holder of the option if the holder exercises his or her option within a specific period of time. There is no obligation by the holder to exercise the option. No other entity, however, can purchase the property during the option period or, if it does, it will acquire the property subject to the option, which is not extinguished by such a purchase.

The agreement also may allow the holder to assign the option to another party as explained below. As “consideration” for the option, the owner generally is paid a percentage of the sales price which eventually is applied to the purchase price or forfeited, depending on the agreement. Options are a good way to gain control of properties with very little financial risk and to buy time to locate a buyer or raise funds to purchase the property. Properties in active real estate markets may require a significant financial investment to be optioned, but properties that have been difficult to sell, those located in less urban areas, or whose owners are cooperative may be optioned at little or no cost. This is particularly true if the fund has a good track record for marketing properties. Normally an option holder is not responsible for

insuring or maintaining a property during the term of an option. This is an important advantage of dealing with property under an option agreement.

4.4 ASSIGNABLE OPTION

This arrangement allows the organisation to retain the exclusive right to purchase the property while it seeks a suitable buyer. It then can assign the option to a preservation-minded buyer at closing and incorporate preservation restrictions into the sale. The fund can accomplish the same goals with an option as it does with a fee simple purchase, but it avoids the costs and risks of property ownership. Alternatively, some of the risks of ownership can be avoided by arranging a simultaneous purchase and resale of an optioned property. This arrangement, however, places the revolving fund in the chain of title. Fund managers may spend years negotiating with a property owner for an option to buy or a right of first refusal so the property is not lost when the owner dies or moves away. If the fund is attempting to purchase buildings in a neighbourhood experiencing gentrification and displacement, it may purchase options quietly on a large number of properties to ensure their affordability, since prices may escalate if revitalisation plans become widely understood.

4.5 PURCHASE AGREEMENT

If the owner is unwilling to negotiate an option and outright purchase is necessary, the standard property purchase agreement can include conditions that provide time in which to complete structural assessments, cost estimates, and environmental audits or to gather other information necessary to determine the feasibility of undertaking the project. Purchase agreements can be made contingent on the buyer's ability to raise funds for the rehabilitation.

4.6 RIGHT OF FIRST REFUSAL

This acquisition technique provides the right to match any legitimate purchase offer on a property within a certain period of time. A right of first refusal is appropriate when the organisation is interested in a property that is not in any immediate danger of demolition, adverse development, or alteration, and not likely to be sold soon. This tool ensures that the fund managers will be notified before any sale takes place. It does not, however, obligate the fund to purchase the property. The major drawback is that the organisation could be notified of a purchase offer at a time when it does not have the financial resources to buy the property. Therefore, it is prudent to negotiate ample time between notification and settlement to allow the organisation time to raise acquisition funds. The organisation also should retain a right of first refusal on each resold property to ensure that it is notified when the property is about to change hands.

4.7 DONATIONS OF PROPERTY

Some revolving funds begin and continue building over the years by accepting donations of real estate, which are then sold and the proceeds used for future acquisitions. Properties may be donated outright by individuals who want to preserve their property, reduce estate and

inheritance taxes, or obtain a charitable contribution deduction for the fair market value of the property. Properties also may be conveyed with conditions. The donor may want to retain a life estate, which allows the donor to remain in the property for the rest of his or her life. A retained life estate is a good tool to use when an organisation knows that it wants to acquire a given property in the future, but it may be decades before the organisation receives the property. The organisation should periodically monitor the property to ensure that the owner continues to care for/maintain the property. Another method is a bargain sale arrangement, where the property is sold to a revolving fund at less than its fair market value and the seller benefits from a charitable contribution deduction for the difference between the bargain sale price and the true market value.

4.8 FAIR MARKET VALUE

Because the properties are restricted by preservation covenants when they are resold, they may sell at a lower price than standard market value for same space and location, without covenants. Therefore donations of properties can help build up the fund. Other financial support, such as grant funding, may also be needed. Certain European states provide incentives to encourage corporations to donate properties to non-profit organisations. Prospective donors may be found among those lenders that have taken properties through foreclosure but are unwilling to spend the time and holding costs necessary to sell them. Other potential donors may include corporations or government agencies seeking to dispose of surplus property.

4.9 LONG-TERM LEASE

A fund can accomplish its goals of protecting historic properties in a variety of other ways that do not include ownership. A long-term lease agreement between the landlord (property owner or lessor) and the tenant (lessee). Alternatively, an organisation can lease a property it has purchased if it cannot or should not be sold for whatever reason.

4.10 LAST RESORT PLANNING

Rather than rehabilitating and/or selling a historic property in a short amount of time, a fund may plan to “mothball” (stabilize and board up) a building for future sale or move a building to a new site.

4.11 MOTHBALLING A BUILDING

An acquisition fund may choose to simply secure a property if all attempts to sell the property fail or the market is so poor that the building is difficult to sell at a reasonable price. This approach also may be used if the fund lacks the resources to undertake a project but must purchase the property immediately, or if the property market is such that it makes sense to acquire a number of properties at a low price for later development. Mothballing can be costly because all the costs and potential liabilities of property ownership are incurred and no income is derived. It can, however, be a good way of protecting historic properties.

4.12 MOVING A BUILDING

Although moving historic structures from their original site is considered a last resort, there are times when a property's original site has completely lost its integrity or there is no alternative for the building but certain destruction. In deciding whether to move an endangered structure, fund managers must determine whether the building can survive the move and whether a suitable new location can be found. The new site must provide an appropriate setting for the property (compatible architecture, adequate land area, acceptable location, etc.) and neighbouring sites must not be adversely affected. Whether the organization is moving a building itself or working with a new owner to move it, all parties should work closely with the conservation or historical office of the local authority to ensure the possibility of continued listing in or eligibility for the National Register of Historic Places.

4.13 PRESERVATION EASEMENTS AND PROTECTIVE COVENANTS

Revolving funds can use easements and protective covenants as a tool to protect the properties they resell. A preservation easement affords a qualified easement holder, which often is an incorporated, non-profit preservation organisation or the historic preservation officer, with certain rights with respect to real property that is owned by another entity or person. A preservation easement is created by a deed of easement that is recorded in the land records (just as a deed of ownership must be recorded each time real property changes hands) and "runs with the land." That is, it applies to all current and future owners of the property being protected, either in perpetuity or, if the preservation easement is for a period of years, for its specified duration.

Factors for Consideration of revolving funding

The following factors will be considered when reviewing requests to the Revolving Fund:

Endangered Status: the property is threatened by development, demolition, vacancy, demolition or neglect

Significance: the property is either listed in or eligible for listing in the National Register of Historic Places, is locally designated as an historic, or is of major importance to the local area

Obtainability: the property's current owner is willing to sell, donate, or otherwise transfer ownership to the Revolving Fund. Other real estate options, such as right of first refusal, may be utilised to protect or obtain property

Marketability: Building type, condition, location, and price should be considered

Support for the Project: there is obvious support for the project from one or more sources Revolving Fund Project Implementation, Future Protection, and De-Acquisition Approved Revolving Fund projects will be enacted and implemented as subcommittees of the Trusts Preservation Issues Committee. The Preservation Issues Committee will assign a chair and/or committee for each Revolving Fund project. This subcommittee will oversee the project's implementation through to completion, including project mission, timeline, responsible parties, and budget, financing, and marketing plans. Subcommittees will make periodic reports as necessary.

Demolition restrictions

Covenants (either in perpetuity or with an ending date)

Easements



Rehabilitation and/or restoration specified timeline

Rehabilitation and/or restoration guidelines

Maintenance agreements

Visitation and/or use rights

Design review

First right of refusal in case of sale

Repurchase options if covenants are violated and/or violations are not corrected

Other protective mechanisms as deemed necessary for each specific project.

All Revolving Fund projects must be documented both in photos and written reports by the established subcommittee for marketing and record-keeping purposes.

Conclusion

There is a pressing requirement for the greater resourcing of built heritage-led refurbishment projects in Ireland. Both Dublin Civic Trust and Limerick Civic Trust have demonstrated in their respective fields that the rehabilitation of urban-based older buildings leads to multiple tangible and intangible benefits.

At present in Ireland, there has never been a greater need to grow this operating model now there is a renewed public policy focus on urban regeneration. As welcome as this is, this has the potential to destroy as much as it has to enhance Ireland's built heritage. Awareness of its unique – and finite – resource value to society and to the economy at large is not widely appreciated and is poorly understood, unlike in many other European countries that have a longer established culture for caring for period buildings as part of their national patrimony.

In the absence of funding through mechanisms such as a National Lottery Heritage Fund or built heritage-targeted charitable endowments in Ireland, there is a need to harness support for both Trusts' pioneering and resourceful work. This should be based upon a revolving endowment model that, at a baseline, sustains itself from project to project, and at best generates a return to be invested in growing the model.

Both Trusts put forward that it is essential that government supports the work of both agencies to demonstrate new city centre living models while simultaneously conserving Ireland's built heritage. The financing of a revolving building fund fundamentally invests in society and fosters a sustainable future for Ireland's urban centres and their cultural identity.

Appendix 1



Dublin Civic Trust

Dublin Civic Trust is an independent charitable organisation that works to identify, preserve and create awareness about Dublin's architectural heritage.

As an educational trust, the Trust promotes best practice repair and conservation of historic buildings and streetscape. This involves identifying and recording the capital's built heritage, developing policy and skills training, and undertaking targeted acquisition and refurbishment of historic buildings as engaging demonstration projects. The Trust is committed to sustainable urban development, acknowledging that creative new intervention and adaptation of existing buildings is essential to the evolution of historic cities everywhere.

Dublin's status as a historic European capital of character and distinction is a resource of enormous social and economic value – one that has not been adequately developed to date. The work of the Trust is targeted at preserving and enhancing this built asset for the benefit of everyone, with an aspiration for Dublin as a living historic city that embraces this unique built identity.

Background

Dublin Civic Trust was founded in 1992 as a non-governmental, educational trust with the aim of promoting greater recognition for the value of Dublin's traditional buildings and streets.

Its main objectives include the preservation and enhancement of the historic core of the city, reuse of historic buildings in a manner that encourages active residential renewal, and the development of complementary uses that revitalise the social and cultural life of the city.

A key component of the Trust's work is to lead by demonstration in the acquisition and refurbishment of properties that are of historical, architectural, archaeological and environmental interest for the public benefit. This has been successfully exercised through the Trust's Revolving Fund mechanism, a process that involves training and education in traditional skills, development of best practice conservation techniques and streetscape enhancement.

The Trust is structured as a company limited by guarantee with charitable status. It is governed by a Board of Directors and employs two full-time staff: CEO, Geraldine Walsh and Conservation Director, Graham Hickey. The Trust engages part-time and volunteer work for specific projects.

Advancing conservation in Dublin and around Ireland

The Trust was founded at a time when there was no legal protection for historic buildings in Ireland, and a baseline survey of Dublin's building stock had not yet been established. Since then, the Trust has undertaken pioneering surveys of large tracts of the city core, developed preservation and enhancement policies for individual streets and areas, and has been instrumental in saving a number of strategic historic buildings. The Trust has also undertaken significant surveys of historic buildings across Ireland in places such as Mayo and Kilkenny.

Now that national legislation and local authority procedures give statutory protection to Ireland's architectural heritage, the Trust has focused on developing best practice repair and conservation of buildings through a range of courses, seminars, publications and public conferences.

Since establishment in the early 1990s, the Trust has engaged in many projects relating to the built heritage of Dublin and in many places around the country.

Project work and achievements

- Recording over 5,000 buildings in Dublin and wider area, ranging from townhouses and merchant terraces, to significant public buildings like churches, banks and 20th century structures.
- Detailed recording of structures on many of Dublin's principal and secondary streets, such as Henrietta Street, Capel Street and Aungier Street.
- The complete restoration of six historic buildings – some of which were proposed for demolition - through the Trust's Revolving Fund, and the reinstatement of further buildings in conjunction with Dublin City Council.
- The compilation of two Architectural Conservation Area policies and inventories for Dublin City Council: O'Connell Street & Environs, and most recently, Thomas Street & Environs in the Liberties. The Trust has also carried out ACA inventories for other local authorities such as Dalkey and designated streets in Galway city.
- Establishing and operating professional accreditation courses in building conservation for the Royal Institute of Architects of Ireland (RIAI) and the Society of Chartered Surveyors (SCSI).
- Establishing and running undergraduate modules in building conservation for Dublin Institute of Technology's (DIT) School of Spatial Planning.
- Detailed street regeneration studies including Thomas Street, Capel Street and Parnell Street East.
- Extensive work in the Liberties area of Dublin, including the publication of historical and advisory leaflets on building typologies particular to residential streets in the area and hosting lectures about caring for and conserving period homes.
- Publishing inventory and policy documents on built heritage, ranging from an Inventory of Dublin Historic Street Paving and Furniture, a Survey of Thatched Structures of Co. Mayo and a Survey of Industrial Heritage in County Waterford. A comprehensive Survey of Places of Worship within the Dublin City Council area was also carried out, as well as a similar inventory of Dublin's 20th-century buildings using a DOCOMOMO standard.
- The compilation of Records of Protected Structures (RPS) for local authorities in counties Mayo and Sligo.
- Undertaking a National Inventory of Architectural Heritage survey of Kilkenny city and county in 2004 in conjunction with Blackwood Associates architects.
- Grafton Streetscape Survey commissioned by Dublin City Business Association, involving inventorising and evaluating building stock and appraising streetscape.
- Historic building reports and assessments of many historic buildings commissioned by architects' firms and private individuals. Work has also been carried out for architectural practices and property companies.
- One of the principal objectives of the Trust is to work in partnership with Government and local authorities. Through commissioned projects we have worked with the Department of



Arts, Heritage and the Gaeltacht, Dublin City Council, Dún Laoghaire-Rathdown County Council, South Dublin County Council, Mayo, Sligo and Waterford County Councils, and Galway City Council.

Dublin Civic Trust Revolving Fund

Since the early 1990s, Dublin Civic Trust has directly acquired and refurbished six historic street buildings, with additional properties refurbished in conjunction with agencies such as Dublin City Council. This has been made possible by revolving a core capital fund developed through the sale of the Trust's first property which was acquired through licence from a private assurance company.

The application of the Revolving Fund model has varied from project to project, depending on the requirements of individual buildings, financial viability and macro-economic circumstances. This has ranged from 'enveloping' vulnerable derelict buildings for future owners to fit out, such as 21 Aungier Street, to the wholesale consolidation, conservation and fitting out of 4 Castle Street where the Trust itself was based for 16 years. Building types have also varied depending on specific circumstances, from 'last-of-their-kind' merchant shop houses, to a rare 17th-century mansion with important early interior features.

At various stages, the Fund has been facilitated through modest public grants and donations for specific conservation works, however these have not led to a substantial increase in the core fund. The Fund also does not cover core operating costs, including conveyance, professional fees, project management or running the Trust itself.

In order to grow the fund and to ensure that the Trust has flexibility to take on conservation projects of varying levels of economic viability - based on the primary objective of the Trust to secure and restore buildings of inherent architectural and streetscape value - additional public and philanthropic support needs to be harnessed.

Present Revolving Fund Project

The Trust's present building project, 18 Ormond Quay Upper, is the largest scale and most visible project to date, positioned overlooking the river Liffey in the heart of the historic city. Begun in 2017, the project has incurred expenditure in excess of €1 million in acquisition and refurbishment and has radically enhanced a landmark 1840s merchant building on the Liffey quays through structural stabilisation, full exterior restoration and interior conservation. The project has demonstrated a successful return that will be rolled into a second phase of the project: an adjacent building to Number 18 dated to the 1760s, where it is intended that works will get underway in 2019.



Appendix 2

Limerick Civic Trust

Limerick Civic Trust (“LCT”) was founded in 1982 and was formally inaugurated on the 17th February 1983. LCT is a self-funding charity, which initiates and undertakes a programme of projects for the general improvements of Limerick’s environment in conjunction with local authorities, state agencies and other interested parties. It is an independent non-profit making voluntary society and is registered as a charity.

LCT works in conjunction with, members of the public, Government agencies, Limerick City and County Council and with all the sectors of Limerick’s commercial, professional, industrial and community life, all of whom share a common vision of the betterment of Limerick.

We welcome and encourage members of the public to contact us with new suggestions for potential projects. This is a crucial part of our modus operandi. This will ensure that our Civic Trust will continue to be a vibrant success, playing its part for the improvement of Limerick’s environment.

With over 150 restoration projects under its belt, a 33 year commitment to the regions environment and the continual improvement and beautification of the amenity of our city and county Limerick Civic Trust is uniquely qualified to identify, review and recommend on the general directions of local policy on matters Heritage while directly involving itself in projects of restoration, preservation, improvement and renewal in the built environment, along with engagement in oral, visual and literary heritage aspects of the region.

The management of the Trust is overseen by an Executive Board of up to 20 people who are elected annually at the A.G.M. The board meets on a monthly basis and is headed by a chairman and four other officers. Limerick Civic Trust’s CEO looks after the day to day affairs and reports regularly to the Chairman and to the monthly executive meetings.

The CEO is assisted by selected supervisors, specialists, and administrators. We are honoured and grateful to have the following Patrons and Trustees:

Patrons:

Edmund, The Earl of Limerick
Sylvia, Countess of Limerick CBE
The Most Reverend Dr Kenneth Kearon Bishop of Limerick
The Most Reverend Dr Brendan Leahy Bishop of Limerick
Keith Wood
Dr. Vincent Cunnane
Dr. Desmond Fitzgerald
Rose Hynes
Dominic West

Trustees:

Mr Seamus Gubbins
Mr William Peacocke
Mr Pat Daly
Mr Gerry Griffin



The Executive

The executive as it stands constitutes 20 members and the Director.

The introduction of the sub committees has proved to be a far better alternative going forward. The sub committees, since their introduction have proven to be very driven and effective in getting specific issues dealt with. The members have taken ownership of key pieces of work using their experience and expertise to great effect. It also allows much more interaction of the wider membership base in the Trust as you do not need to be voted into working groups, instead members are invited by the Chair of the group or the Director to participate. The working groups are as follows; HR and Legal, Membership and Outreach, Projects, Events.

The Chairs of the working groups will give a report to the Board monthly, on the work and decisions of the working groups. The Board have the final say on all decisions

Work Programmes

The two main schemes currently running in the Trust are funded by FAS and incorporate 2 Community Employment (CE) schemes. In 2010/2011 we increased our number of CE workers to the highest level in the Trusts history to deal with the huge workload and ambitious projects started and planned by the Trust. We now have 71 employees with us on CE, including 2 supervisors and 1 assistant supervisor. All these employees leave the Trust in good stead to carry out a high load of work throughout Limerick.

Restoration and Environmental Schemes

These 2 schemes will now work very much hand in hand with each other. Numbers on our CE schemes have risen to over 60 and we have gained a new assistant supervisor as a result.

The work of the schemes is the most visible element of the Civic Trust and as a result it is essential that this is given every support to allow the work to be carried out in a professional and responsible manner. Funding has been obtained to buy a range of equipment required to carry out a vast array of the landscaping and maintenance work we are carrying out.

The focus of the CE work has always been on the improvement of the city and environs and it will continue to do so by improving eyesore around the city with an emphasis on the city centre and the south side suburbs where the Trust has had less amounts of projects over the years.

We will strive to carry out at least one flag ship environmental based project and one flagship restoration/heritage based project. The Trust will have a return to employment rate of 25% by 2016 for our CE participants.

Building restoration

The LCT sees its function as the restoration of architecturally or historically important buildings, bringing them back to be used by others either as a work space or a private dwelling.

LCT will begin a process of restoring buildings of historical importance but that also have a strategic importance for the City/ County. It will not be the intention of LCT to become property developers or property owners, but instead to restore properties that will be put to a predetermined use to be enjoyed by the public into the future. It is hoped that this will allow us to work alongside public bodies



and private developers along with end users and those with a simple interest in the vernacular of the city.

Training and Education

The Civic Trust will operate a series of training courses in the areas of restoration and conservation and environmental initiatives.

We hope build the lunchtime talks into regular events covering an eclectic mix of topics.

We will restart the local history project with students and volunteers from the various 3rd level institutions and the general public.

We will endeavour to create an artistic side of the LCT with art exhibitions and classical and traditional music recitals in the City centre.