



NBHS

An tSeirbhís Oidhreachta
Tógtha Náisiúnta
National Built
Heritage Service

Historic Structures Fund 2026

GUIDANCE CIRCULAR FOR LOCAL AUTHORITIES October 2025

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



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

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1. Historic Structures Fund

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

The primary focus of the Historic Structures Fund is to assist the conservation and enhancement of historic structures and buildings for the broader benefit of communities and the public.

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

The core aims of this fund are to:

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

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

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

For 2026, the Historic Structures Fund will offer grants from €50,000 up to €200,000, and will focus on larger enhancement, refurbishment or reuse projects involving heritage structures, where:

- a. A clear community or public benefit has been demonstrated, or
- b. A clear residential benefit has been demonstrated (such projects must be advanced through the planning process as necessary)

Owners of protected structures seeking funding for smaller scale works, or where there is no community or public benefit, are advised to apply to the Built Heritage Investment Scheme (BHIS).

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

2. Scheme overview – who can apply, eligible projects

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

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

Eligible projects will be as follows:

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

N.B. – Only one application to the HSF will be considered per historic structure

3. Available Funding/What works will be funded

Available Funding	What will be funded	Maximum Grant	Max no. of applications per Local Authority
- Grants between €50,000 and €200,000, (or in exceptional circumstances over €200,000). - Grants may be phased over two years. Funding over two years does not need to be split 50/50.	Larger enhancement or significant refurbishment projects involving historic structures, where a clear benefit to the community and the public has been demonstrated	50% of eligible costs. In exceptional circumstances a higher percentage may be sought, subject to a max of 80%.	3 in Private Ownership and 3 in Public Ownership

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

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

The following will not be eligible for funding:

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

4. Selection Criteria

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

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

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

5. Quality of Works

Conservation works must be designed, specified and overseen on site by appropriately qualified and experienced building conservation professional(s) who will be required to confirm that works have been carried out to a satisfactory standard. The building professional should ideally have a **demonstrable competence** in the relevant area of building conservation.

The three building professional institutes operate conservation accreditation schemes, which may assist owners to find the right expertise.¹ The choice of main and/or specialist contractor with craft and managerial skills is also critical to achieving a high quality project. Owners may wish to consult the Register of Heritage Contractors in this regard or the Construction Industry Register Ireland, which contains a 'heritage works' subcategory.²

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

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

Please note the requirement for an **appropriately qualified conservation professional** to oversee the works, and for a **comprehensive and sound methodology** to accompany the application.

(See **Section 9 – Guidance Note on Method Statements**).

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

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

6. How to Apply

- **Private applicants or community groups who are the owners or custodians of historic structures** should:
 - **complete Form A and**
 - **attach a comprehensive Method Statement**
 - **submit to their Local Authority before the closing date (date to be determined by each Local Authority) but no later than 16 January 2026.**Using the criteria as set out in Section 5 above, each Local Authority may shortlist **three projects in this category** for consideration and submit to the Department by **6 February 2026**.
- Local authorities submitting applications for works to **historic structures in public ownership**, where a clear heritage focus and community or public benefit has been demonstrated should
 - **complete Form A**
 - **attach a comprehensive Method Statement**
 - **submit to the Department (email HSF@housing.gov.ie) on or before 6 February 2026.** Each Local Authority may submit **three projects in this category** to the Department for consideration.

Submitting your application

Applications which meet the criteria should be submitted to the appropriate Local Authority for consideration by the deadline.

Please check in particular –

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

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

The email subject should be **‘HSF 2026’** and include the project name and the name of the Local Authority where relevant.

NOTE: Applications will be accepted by email only.

7. Recoupment of Funding

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

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

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

However, HSF 2026 does allow for change in scope of works where the LA deems it necessary. Any change in scope to works must be submitted to the Department for approval.

Once payment to an applicant has been made, the LA must complete and return **Form C (Appendix III)** by **06 November 2026** to recoup the grant from the Department. Form C must be signed by the Architectural Conservation Officer (ACO) (or where an ACO is not employed, by a member of the LA's professional staff competent to undertake this function) with oversight of the project and countersigned by the Chief Executive Officer or Director of Services. The form **must** be accompanied by proof of payment e.g. print-out showing applicant's name, amount paid and date of payment and visual aids such as photographs or video clips to allow the Department compare 'before' and 'after' images of the completed works. ***Photographs must be of high quality and submitted in jpeg format, clearly identified with the name of the relevant project.*** Funding cannot be claimed after the deadline date.

A final conservation report of the completed project works must also be completed by the conservation professional/contractor and submitted by the Local Authority.

Proof of payment must be in the form of receipts or print out of Agresso reports. While invoices must also be submitted, they will not be considered as proof of payment. It is also important to note that Purchase Orders (POs) are not proof of payment.

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

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

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

Funding cannot be claimed after the deadline date.

8. Qualifying Works

General Works: HSF is targeted at assisting owners of protected structures to undertake conservation works to buildings which meet the criteria as set out above. Works that may qualify for funding are listed in the separate document, *HSF: Qualifying and Non-Qualifying Works*.

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

Non-Qualifying Works – Fossil Fuels: The Energy Performance of Buildings Directive (EU/2024/1275) (EPBD) is the European Union's main legislative instrument aimed at promoting the improvement of the energy performance of buildings within the European Union. Article 17(15) states that: 'From 1 January 2025, Member States shall not provide any financial incentives for the installation of stand-alone boilers powered by fossil fuels.' As a result of this, **from 1 January 2025, the provision of grant aid towards the installation of stand-alone boilers powered by fossil fuels shall not be permitted under either HSF or BHIS.**

All qualifying works should be in accordance with the standards of best practice as outlined in the Department's Architectural Heritage Protection Guidelines for Planning Authorities (2011) <https://www.buildingsofireland.ie/app/uploads/2019/10/Architectural-Heritage-Protection-Guidelines-for-Planning-Authorities-2011.pdf> and the relevant volumes of the Department's Advice Series.

Please see the NBHS Buildings of Ireland website for more information concerning guidance documents: <https://www.buildingsofireland.ie/resources/>

9. A Guidance Note on Method Statements

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

Works should be in line with best conservation practice and should aim to employ methods of minimal intervention. Works should be based on a proper understanding of the structure, and make use of appropriate materials. Replacement of original material should be kept to a minimum and should only be carried out when absolutely necessary.

Please see Appendix VI Guidance Note on HSF Method Statements for further information

10. Terms and Conditions

The following terms and conditions will apply to all projects.

1. Advertising of scheme

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

2. Drawdown of grant

Projects must be completed and funds drawn down as follows:

- a. Where grant is awarded for one year, funds to be drawn down on or before 06 November 2026. Where funding is phased over two years, the allocation for 2026 to be drawn down by 06 November 2026, with the 2027 allocation to be drawn down by the closing date to be set out in Circular HSF/2027. Details will be outlined in Letter of Offer.
- b. Payment: The default position is that grants should be paid on the basis of vouched expenditure. Grantees making claims for grant funding on the basis of vouched expenditure are required to state to their grantors that:
 - i. The invoices used to support their claims relate to activities and services appropriate to the grant scheme objectives,
 - ii. The amounts invoiced have been paid,
 - iii. The invoices have not and will not be used in support of another claim for reimbursement from any other funder(s) (except as provided for in agreed joint-funding arrangements).

3. Oversight

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

4. Photography

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

5. Method Statement

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

6. Eligible Expenditure

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

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

7. Evidence of matching funding

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

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

8. Inspection

Where a project is proposed by a Local Authority, inspection of the structure before and after the works must be carried out by the Architectural Conservation Officer (ACO) or, where an ACO is not employed, by a member of the LA's professional staff competent to undertake this function. Where a project is proposed directly by the applicant, the conservation professional named in the application must carry out these inspections.

9. Progress reports

Following a site inspection by the Local Authority, interim progress reports must be submitted to the Department by 26 June 2026 and 11 September 2026 indicating whether a contract has been awarded, work has commenced and the funding, if any, paid to the applicant. Where a project has not commenced on site by 11 September 2026, the Department, following consultation with the relevant Local Authority, reserves the right to reallocate the funding to another project.

10. Reallocation of funding

In cases where a project that has received funding can no longer go ahead, the Department reserves the right to reallocate that project's forfeited funding to other HSF projects. Funding is not automatically reallocated by the Department to other projects within the same Local Authority area but on a case by case basis to other HSF 2026 projects, where an urgent need has arisen in the course of the year. ***The Local Authority may not reallocate forfeited funding; forfeited funding must be notified to the Department for reallocation by the Department.***

11. Legal Agreement

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

12. Tax Requirements

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

13. Procurement

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

14. Circular 13/2014

- a. Grantees will be required to comply with Department of Public Expenditure and Reform Circular 13/2014 - Management of and Accountability for Grants from Exchequer Funds <http://circulars.gov.ie/pdf/circular/per/2014/13.pdf>

- b. **Inspection**

Grantors should ensure that the grantee is informed that:

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

15. Endangerment notices

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

16. Supplementary material

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

17. Statutory Requirements

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

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

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

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

18. Transfer of Ownership

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

19. Annual Report and Publicity

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

20. Other Exchequer Funding

Projects may be eligible to receive funding from more than one publicly-funded scheme. To ensure that the matching funding requirements for the scheme are met, information provided by the applicant in Sections 1c and 1d of the application form should be cross-checked in respect of possible other grants from exchequer funds.

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

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

21. Freedom of Information Acts

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

22. Site Visits

As part of the controls that the Department undertakes in relation to the monitoring of expenditure and procedures under the Historic Structures Fund, the National Built Heritage Service within DHLGH carry out site visits on projects allocated funding under the scheme. These involve a visit to a completed or in progress project and will allow members of the Department's conservation staff to inspect the funded works. It is intended that c.5% of projects funded under the HSF 2026 will be visited in this manner.

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

In conjunction with the site visits, the NBHS may also request access to documentation regarding any selected project, either via email or in person at the Local Authority's offices.

23. Minister's decision

In deciding the allocations of funding, the Minister may take account of a number of factors including geographical balance and the desirability to fund a variety of projects. The Minister will retain the right to **reassign the funds** offered to another approved project if requirements are not met within a defined period.

GDPR / Privacy Statement

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

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

Contact Details

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