

**Review of Section 482 Relief**  
**Department of Arts , Heritage ,Regional Rural and**  
**Gaeltacht Affairs and Department of Finance Consultation**  
**Paper .**

We refer to our communications with you in August 2017 allowing us to make this submission and we wish to register our appreciation that this late submission is accepted .Our lack of knowledge of the review taking place until August 2017 in itself raises the issue of contact with 482 participants. We notice that you say information was distributed via national newspapers and through some organisations of which we , as owners of an Industrial Heritage site, would not necessarily be members .

We have been availing of Section 482 since 2007 , ten years now .In order to make comprehensive linkage with the relevant people we would have thought it simple and effective if contact had been made with all the current participants in the 482 scheme through the departmental data base which must carry all our contact details .Perhaps this strategy could be adopted , in addition to a broader, less targeted dissemination in national press etc .We don't understand why this was not done while we do fully understand the burdens of administration.This comment comes from a purely helpful perspective and hopefully will be received as being constructive .Perhaps there are other participants who are still unaware of the opportunity to participate in this review process and whose input would be valued .

We have the following specific observations in relation to our experience of the operation of the scheme:

**1. Question**

Is the Exchequer support of historic buildings and gardens through section 482 relief an efficient use of resources and if so why?

**Comment :**

If one values the built heritage of our country and acknowledges the perilous state of some protected structures, then there is certainly a need for some form of assistance . We strongly support the existence of Section 482 relief as without it we would have been unable to carry out the work we have done at Fancroft Mill.As non-commercial , private individuals , funding the project from our own resources , even with the help of 482 has been difficult . In our opinion, looking at the overall amount of money that it costs the Exchequer , it is money significantly well spent.

**2.Question:**

Is the current scheme maximising the potential economic benefits in terms of stimulating local economic development and the repair maintenance or restoration of historic buildings and gardens , if not why not ?

**Comment:**

We believe yes ,that it is maximising the potential economic benefits in that without it simply some of the projects would either not start at all or would fail. Hence it's very existence is maximising the potential economic benefits. Speaking to other 482 participants they simply would have not undertaken their project without that aid with consequent implications for the local the economy , craft workers

,material suppliers ,and tourist attractions in often remote areas .

It is interesting that you raise the question about not just historic buildings but also gardens.We actually have both at Fancroft: a significant garden build by Angela Jupe ,a well know architect - gardener in addition to our mill. We have not applied for Section 482 relief for Fancroft Garden . The reasons behind this are two fold .Firstly we felt we could manage to deal with the garden ourselves from our own resources but adding the mill toward that would have simply been too big a burden without the help of 482.Secondly , we believe we can offer a much more satisfactory experience to our garden visitors free of the embargo on requesting advance contact imposed by Section 482 as currently required . This point is elaborated further below .

### **3 Question:**

Are there economic or other arguments for restricting or terminating the scheme?

#### **Comment:**

We would specifically not be in favour of a return to any form of a grant scheme.Our experience of such supports has been unsatisfactory with notification coming too late rendering it virtually impossible to complete works within the required time frame . This often seems due to available funding amounts not being known until late in the day with consequent difficulty resulting from late launching of such schemes .

**4.Question:**

What possible changes to the existing scheme if any should be considered and why?

**Comment:****4.1 Categories Of Building**

Fancroft Mill complex does not readily fall into any of the categories already in existence on the 482 documents. A category of Industrial Heritage or some such would more accurately reflect our specific area.

**4.2 Public Access (see also Q2 above )**

Over our 10 years of involvement with 482 we have had some communication with Revenue in relation to Public Access. We understand fully the requirements and comply with same. As we live at the location, though not in the building involved in the 482 scheme, we are quite happy to extend the periods of access beyond the 482 minimum requirements ,while recognising domestic commitments . However, from our engagement to date with Revenue we are precluded from using phrases such as “ contact this number in advance “ or “make an appointment “ . We utterly fail to understand this as it seems to work directly against the wish to have as much Public Access as possible. The embargo on participants in the 482 scheme from requesting visitors to make contact in advance of arrival has a number of problematic consequences some of which have Health and Safety implications , others interfere with and significantly disrupt the participant /owners commitment to the necessary ongoing work on the venue and all of which potentially have a negative impact

on the quality of the visitors experience. We set out something of our experience , for your information , below :

(A)Here at Fancroft we do not have “staff”.Visitors are welcomed and guided by either or both of us .Our mill at Fancroft (OF 320) which straddles the Offaly -Tipperary border , having been retrieved from dereliction is now once more a working industrial building and it is an inherently dangerous as well as fascinating complex of buildings which are of acknowledged industrial heritage significance .The routine daily work of ongoing conservation and maintenance often requires access for vehicles and materials .On such occasions an unexpected visitor may simply ramble in without our knowledge .This is a source of considerable and unnecessary anxiety.

(B)...Unsupervised access of such unannounced arrivals is also, obviously , a major security risk on a site such as Fancroft which covers 6 acres .

(C )...Guided tours of the Mill at Fancroft are the only feasible way of giving visitors access to this unique site. For obvious reasons ,some of which are elaborated above ,unsupervised exploration by visitors would be quite simply irresponsible and not an option we can consider . A full tour with preliminary brief historical outline requires approximately 90 minutes .Now...suppose a visitor or group arrive unannounced at 10.00 am .We receive them with a warm welcome and the programme of work for that morning is set aside .The tour commences .Now suppose another visitor or group arrive , also unannounced , lets say at 10.30am. Fancroft Mill is a huge complex . Some sections are 5 storys high .It stands on a site of some 6 acres .It is simply not possible to remain vigilant as to the arrival of unexpected others into the environs of such a structure and at the same time

be fully engaged with the interests and enquiries ,to say nothing of the safety , of the initial tour members .In the event that one does espy the new arrivals one has the option of asking them to wait for anything up to an hour (unsupervised ) until the current tour is concluded , or to go away and return at an agreed time or perhaps to join in the process without any of the historical backdrop which is carefully devised so as to maximise understanding and enjoyment of the guided tour experience.Furthermore ,we regard it as deeply inadvisable , for reasons of Health and Safety as well as for the enjoyment and comfort of visitors to conduct a group of more than 20/25 round the Mill at Fancroft .(this number is significantly reduced where children are included in the make up of the group ) .Consequently , the option of combining groups , who arrive unannounced , is often out of the question.

There are ,in our view, significant and sensible questions to be considered as to the personal safety of a lone individual , often a woman, guiding visitors for whom there may be no background information , contact details etc . through as extensive and as isolated a complex as Fancroft Mill. From other submissions we have become aware that we are not alone in our concerns about this matter .

(D)....Planning and executing the ongoing work of conservation and maintenance at Fancroft , to which we are committed ,is just not possible if the work schedule , planned in conjunction with the necessary skilled crafts people alongside whom we labour , has to be regularly set aside ,as is necessary on the unannounced arrival of visitors on a day nominated under the 482 scheme . Advance notice of such arrivals would allow the work schedule to be planned so that both purposes could be served

simultaneously. The good will, interest and commitment of dedicated trades persons and craft workers with whom we collaborate just cannot be treated in such a cavalier fashion .

It is a particular commitment of ours to make the experience of Fancroft Mill available as much as possible to local schools ....stimulating and supporting learning on topics as varied as artwork and energy creation and conservation. Such visits , which are always provided free of charge ,can only be facilitated , with careful advance planning .

(E)...We can find ourselves in a situation where ,on occasion , it is not possible to accommodate the needs of local voluntary groups who may wish to avail of our facilities at the Mill for fundraising events ( with no commercial gain to us )as their choice of day may coincide with a day nominated for 482 access and the unannounced arrival of visitors could result in the total number exceeding our safety limits .In such a situation it is necessary , perhaps unnecessarily, to disappoint the supporters of a worthy local endeavour .....the unannounced “others “ may not materialise , however , a sweet opportunity is ,under the current regimen simply squandered .

(F)... It is not possible , without advance knowledge of their arrival,for visitors to Fancroft mill who wish to avail of our Tea Room facilities to be reliably served with freshly baked home produce.It is our wish to provide this service and often it is their expectation based on reports they have received from other visitors to our Gardens .

The solution to all such dilemmas is so simple : it lies in adopting the strategy of requiring contact by phone or email prior to

visiting Fancroft. It is evident from some other submissions that we are not alone in our concerns about these issues.

Our inability to operate such a strategy can result unnecessarily, in frustration for visitors and disappointment for our selves for whom extending to visitors a warm and hospitable welcome, giving them our undivided attention and giving access to the full range of facilities available are dearly held priorities.

In short, we find it inexplicable that such a simple and obvious action (a call to our land line or email in advance) is not allowed. Indeed we would suggest that it could, with good results, be encouraged in the operation of 482 public access arrangements. What is the problem with requesting contact in advance of a visit?

We would relish an opportunity to participate in a forum in which this and other aspects of this hugely beneficial scheme could be discussed and its operation enhanced to the benefit of the heritage of our built environment, the life of owners and occupiers of such structures and the experience of visitors who wish to devote time, energy and resources to exploring such venues. We would be prepared to commit time to such a forum and to cover our own expenses for any such involvement.



Finally , in relation to the question of visitor access, here at Fancroft we have , perhaps uniquely, hard evidence of how the scheme COULD operate more effectively if advance contact (booking / making an arrangement )could be requested from visitors :

At Fancroft our extensive gardens , created by Angela Jupe when this was her home , are not participant in the 482 scheme. All visitors to the Gardens arrive on a planned basis.

Consequently, we can be really flexible .Each arrangement is a bespoke plan tailored to the interests and energy level, the numbers and age of the visitors .We receive visitors throughout the year , often accommodating their wish to arrive early in the morning ( photographers avail of morning light ) or late on a Summer's evening thus facilitating local groups whose work life often precludes visiting in the main body of the day. Mobile phone coverage at Fancroft is at best intermittent and so deeply unsuitable for dissemination for reliable contact purposes. Visitors make contact on our landline with its voice mail facility or by email with very satisfactory results . Via these links we can (1)Check that visitors are quite sure of our location and give directions where necessary . (2)Confirm numbers and discuss issues like restricted mobility and other special needs (3)Consider with the visitor(s) their wish to have refreshments served and any special dietary requirements .(4) Have ready, on their arrival, seasonally updated material on items of particular interest . (5) Give visitors more detail on the facilities we offer here .As result of these simple contacts a friendly and collaborative relationship with our visitors to Fancroft Gardens has begun before they ever

arrive on site .We hope you will recognise the wonderful added benefits at zero cost to anyone .

.(6)Interest in visiting Fancroft Gardens is often expressed by representatives of groups such as plant societies , photographic clubs , botanical artists etc. If such a group have not been with us before ,prior to taking a large group booking we invite 2 members to come ,as our guests, on a “recce” so that , with a full understanding of our facilities a really good plan can be devised .This service provided free of charge , has proven to give a very satisfactory outcome and is only possible through advance contact .

#### **4.3 Run Off Period At The End Of Section 482**

We believe that the current 5 year period after one ceases to avail of 482 takes no cognisance of the age of the participants. The continuance of the maintenance aspects covered in 482 is absolutely fundamental to the survival of the type of properties which it assists and means that one would wish the participation to continue for as long as possible. The obvious things that could intervene in relation to this with older people are death or ill health. We believe that there should be provision for these in the scheme rules. My wife and I are both currently approaching our 67<sup>th</sup> Birthday . Our mill requires constant maintenance and upkeep. The time will come when we are no longer physically able for this work, a time which is not predicable. We believe there should be some provision for these circumstances. We would suggest some shortening of the period as participants get older allowing for an orderly exit from the scheme. Neither does the scheme currently cater adequately for a situation where

one might sell the property and what happens in those events.

#### **4.4 VAT**

It is our understanding that in some European countries some of the restoration schemes in operation allow for a zero rate of VAT to be applied on materials supplied for such schemes. Whilst understanding some of the difficulties associated with this, it could be a very significant help to people who are participating and spending their own money on schemes such as 482.

#### **4.Question:**

Do interested party agree that there is merit in continuing Section 482 beyond 2017? If yes, why if no why not.

#### **Comment:**

Our answer here is very simple .We would have not been able to carry out our project on Fancroft Mill without the support of Section 482. We have expended in total approximately €400,000 of our personal funds in carrying out this project. This ,you can appreciate , for a private individual is a very significant sum . As far as we are concerned its continuance is vital.Fancroft Mill , of recognised Industrial Heritage significance , has with the assistance of 482 been rescued from dereliction and milling capacity restored . That it is indeed a “gem “ has been recognised by receiving in recent days a conservation award conferred by the Georgian Society of Ireland .

In conclusion we are totally supportive of section 482 and would deeply regret it being either curtailed or discontinued. Without this support we believe that a much of the conservation work currently being carried out would simply stop with a massive loss to the built heritage of our country.