

Dame Caroline Dinenage MP
Chair, Culture, Media and Sport Committee
House of Commons
London
SW1A 0AA

18 June 2025

Dear Dame Caroline,

Thank you again for inviting me to participate in the first evidence session of your *Protecting built heritage* inquiry. I greatly enjoyed the experience, and I hope we gave you and the committee lots of ideas to consider.

As I emphasised in my contributions, most heritage in the UK is owned and managed within the private sector. I would estimate that between two-thirds and three-quarters of all heritage assets are owned privately. Amazing work is done at charitably and community-owned heritage sites, but the fact is that most of the work of heritage maintenance and repair is undertaken by private owners.

At Historic Houses, we represent around 1,400 grade I and II* buildings across the UK, many of them open to public access. For some idea of proportion, this is seven times the number of mansion properties owned and operated by the National Trust, which has around 200 of them.

The dominance of the private sector in managing and maintaining heritage is not a new phenomenon. It was observed 75 years ago, when a committee chaired by Sir Ernest Gowers published the findings of its own investigation into protecting built heritage.

Gowers had been tasked by the Attlee administration to investigate “what general arrangements might be made by the Government for the preservation, maintenance and use of houses of outstanding historic or architectural interest”. The report was published on 23 June 1950, and argued forcefully that government intervention in heritage was both justified and necessary, because of the value that such heritage brought to public life.

However, the report was also clear that government or charities could not be expected to take on the full responsibility for caring for heritage. There were simply too many historic buildings in need of care and protection, such that government would never be able to afford to take them all on.

Instead, Gowers concluded that by far the most efficient and effective means of caring for heritage was for government to provide support to private owners. Gowers proposed the setting up of Historic Buildings Councils (nowadays known as Historic England and its devolved counterparts), which could offer grants to owners.

He also proposed that there ought to be concessions in relation to fiscal arrangements for such heritage, particularly in relation to capital taxes (death duties). Although this idea was not immediately adopted, it led a quarter of a century later to the introduction of the 'conditional exemption' option for heritage buildings: a relief against what is now inheritance tax.

Clearly, a lot has changed in the last 75 years. But I believe that many of Gowers' essential findings remain true today. The protection of built heritage continues to be an expensive and time-consuming business. Most of it is done by private and independent owners, without the direct support of either the government or charitable funds. Urgent solutions need to be found for some of the most intractable heritage problem cases, particularly abandoned former industrial buildings in city locations. These are the true examples of 'market failure' in heritage, where there is clearly a case for targeted intervention by the state and local authorities.

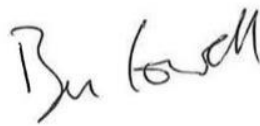
Otherwise, government ought generally to provide a supportive role through grant funding, fiscal incentives, and the easing of regulatory burdens. Specific actions that we think the government ought to take therefore include:

- Far greater use of the **listed building consent order** mechanism, to reduce the need for owners to apply for listed building consent for simple, reversible changes to their buildings (such as secondary glazing, insulation, and the installation of heat pump technology). Reducing regulatory burdens in this way would reduce the costs that owners must bear when maintaining their properties without placing additional burden, administrative or financial, on local planning authorities.
- A **targeted VAT rebate scheme** for heritage buildings open to public access to claim rebates on the VAT incurred in their repair and maintenance, similar to the Listed Places of Worship Grant Scheme.
- A rethink of the planned reductions in **Agricultural Property Relief and Business Property Relief** (from April 2026), in light of the damage that this will cause to heritage assets in the years to come (from the break-up of historic ensembles of buildings, collections, and lands in order to meet new inheritance tax demands).

- Use of the DCMS's **Heritage Council** to tackle the pressing issues in relation to heritage skills, which require careful cross-departmental joint working.

We commend you and your committee for undertaking this important inquiry. We believe it could stand as an equivalent of the Gowers Report, for the 21st century. We look forward to hearing other evidence sessions, and to seeing the committee's report in due course.

Yours sincerely,



Ben Cowell
Director General
Historic Houses