

Opportunities and challenges of vacant above the shop units for residential use in Ireland

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**An Ghníomhaireacht
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Acronyms

ACA	Architectural Conservation Area
AHB	Approved Housing Body
BER	Building Energy Rating
CPO	Compulsory Purchase Order
DAC	Disability Access Certificate
ESB	Electricity Supply Board
EU	European Union
LA	Local Authority
LOTS	Living Over the Shop
RLS	Repair and Leasing Scheme
SDG	Sustainable Development Goal
SEAI	Sustainable Energy Authority of Ireland
TRO	Town Regeneration Officer
VHO	Vacant Homes Officer
VAT	Value Added Tax
VATSU	Vacant above the shop unit
VPRG	Vacant Property Refurbishment Grant

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As ever, all errors and omissions remain our own.



Executive summary

The prevalence of vacancy in Ireland is entirely incompatible with the nature and scale of the housing crisis that has defined the country in recent years. This research adds to a growing body of evidence demonstrating the need to complicate generalised understandings and interpretations of vacancy, so that it may be effectively addressed through policy and practice. Vacant above the shop units (VATSUs) are particularly complex units to bring into reuse, requiring significantly more flexibility, resources, risk mitigation and absorption, contingency planning, and multi-disciplinary work than other types of vacant units.

This research addresses the challenges, opportunities and processes presented by the conversion/reuse of VATSUs for residential use. It identifies available best practices, solutions and policy guidance, and assesses how lessons could be applied in a systematic approach to VATSUs for residential use, and social housing in particular.

The report argues that, despite the complexity and challenges of a VATSU conversion, there is significant potential for residential units of all tenure types. The five case studies illustrated throughout the report highlight successful conversions in different regions, by different bodies, with different motivations and levels of experience with vacancy renovations and refurbishments. However, the feasibility study suggested that Approved Housing Bodies (AHBs) are not in a prime position to take on VATSU conversions at scale for social and affordable housing, as their circumstances exist currently.

Key recommendations include reviewing public supports on the basis of housing contribution, expanding public oversight and improving the guidance available, looking beyond individual units, and creating partnerships to target and scale VATSU renovations.

The findings and recommendations of this report are based on a research methodology that was devised into four core components: a structured literature and policy review, stakeholder workshops, case studies of successful conversions, and feasibility studies on two VATSUs. The methodology was designed to be as collaborative and solution focused as possible and successfully involved stakeholders from an array of disciplines and various regions of Ireland.

1. Introduction

Ireland's ongoing housing crisis is a well-established phenomenon, affecting all tenure types. Amidst supply shortages and increasing unaffordability, people are under increased pressure to access and retain adequate and suitable housing. As Ireland continues to break record numbers of homeless people in emergency accommodation¹ – in the context of almost 60,000 waiting for social housing² – policymakers and the public alike increasingly point to vacant units and buildings as a potential untapped opportunity for addressing the ongoing housing crisis.

Amidst these pressures, vacant 'above the shop' units (VATSUs) have long been upheld as a promising form of vacancy that could be converted to residential use, supporting sustainable reuse of existing building stock while also contributing to densification of urban and town centres. Despite this potential, VATSUs are particularly challenging vacant properties to bring into residential use, characterised by barriers in relation to fire regulation, disability access, ownership, heritage, sustainability, financial feasibility, and living practicalities.

National and local governments have established diverse incentives and support to encourage VATSU renovation and conversions. Nevertheless, VATSUs remain widespread across Ireland. Understanding what has worked (and not) thus far, is crucial, as the current Housing Minister has previously announced his intention to devise 'radical measures' to increase residential living in vacant over-shop space.³ Research-informed strategies are equally timely given the growing number of vacant shops and commercial premises,⁴ which is anticipated to increase in light of rising energy costs and sustainability imperatives.

This report outlines prevailing issues and opportunities for a systematic approach to renovating and converting VATSUs for residential use, and social housing in particular. It builds on existing vacancy research in Ireland, which called for more nuanced engagement with the particularities of different types of vacancy.⁵ While policy and academic research concerning vacancy in Ireland has recognised units over shops as a specific and prevailing type of vacancy, no studies have focused on the particular

¹ Department of Housing, Local Government and Heritage (2024) *Homelessness data*. Access: <https://www.housing.gov.ie/housing/homelessness/other/homelessness-data>.

² The Housing Agency (2023) *Summary of Social Housing Assessments 2022*. Access: <https://www.housingagency.ie/publications/summary-social-housing-assessments-ssha-2022>.

³ Finn, C. (16 December 2021) 'Don't despair': Housing Minister on his 'radical' plans to solve Ireland's housing issues. *The Journal.ie*. Access: <https://www.thejournal.ie/interview-darragh-obrien-grants-above-shop-units-5631186-Dec2021/>.

⁴ GeoDirectory. *GeoDirectory Commercial Buildings Report, Q4 2023*. Access: <https://www.geodirectory.ie/knowledge-centre/reports-blogs/commercial-buildings-report-q4-2023>.

⁵ Stokes, K. & O'Callaghan, C. (2021) *Taking stock of Dublin's vacant sites and properties: A review of existing policies and measures*. Trinity College & Dublin Housing Observatory. Access: <http://www.tara.tcd.ie/handle/2262/95290>.

challenges, processes, and opportunities surrounding their conversion/reuse. This report asks:

- What policy mechanisms, capabilities, powers, and resources are needed to convert VATSUs into residential use, and social housing in particular?
- What are the primary barriers to accessing and upgrading VATSUs into residential use, and social housing in particular?
- What best practice can be learned from existing upgrades, renovations, or conversions of VATSUs offer for the provision of social housing?
- How can lessons be scaled up or contribute to systemic responses to VATSUs in Dublin, and Ireland more broadly?

Methodology

This report outlines findings based on three complimentary qualitative methods: a structured literature review, facilitated workshops with stakeholders, and interviews. The research analysed challenges alongside best practices and proposed solutions, and considered how these insights could be applied in the Irish context. The research received ethical clearance from the University of Galway Research Ethics Committee and the Dublin Simon research approval framework.

Literature review

The preliminary review of literature review took place in May 2023, and focused on three types of literature: recent and existing governmental approaches and policy interventions encouraging reuse and conversion in the Irish context; public policies, incentives, and resources in other contexts which have specifically targeted vacant units over shops; and relevant studies, reports, and research addressing vacant units over shops from academia and civic/policy organisations.

Relevant literature was identified through a structured online review, using keyword searches, prior knowledge of the subject area, and recommendations from relevant academic and policy stakeholders. This review was structured but not systematic, and literature was limited to English language publications. The review is not contained in its entirety in this report but was used to inform all aspects of the research and shared with participants in later stages of the research.

Workshops with stakeholders

Facilitated workshops were held with over 20 key stakeholders and experts from property development, social housing provision, construction, planning, conservation, architecture, construction, sustainability, fire safety, disability access, quantity surveying, national and local government, and

relevant academics. The workshops were structured to ascertain and verify prevailing challenges surrounding vacant units over shops in the Irish context and generate ideas for overcoming them. Two workshops were held in person in August 2023, with a further online workshop in September 2023.

Findings from the workshops were assessed against a provisional framework of responses to urban vacancy in Ireland, which categorises prevailing issues into three overarching categories: planning and development, policy levers, and governance.⁶ Ultimately, workshops sought to move beyond generalised understandings and critiques of vacancy, while also capturing more specific and actionable insights surrounding the identification, repurposing, and reuse of VATSUs for residential use.

Interviews

Semi-structured interviews were undertaken with five individuals directly involved in the renovation of VATSUs into residential use between September and November 2023. Interviews sought to understand individuals' motivations, expectations, and experiences, along with their perceived challenges and lessons learned. Interviews have been written up as case studies, to illustrate the specific experiences of renovating VATSUs in different circumstances.


In addition to stakeholder interviews, the researcher conducted three interviews with staff members of Dublin Simon Community's property team to document their internal process of identifying and assessing potential VATSUs for renovation.

Workshop and interview data were analysed concurrently using a grounded and content-centred approach over November and December 2023. This report summarises key findings from all three research activities and is organised into two primary sections. The following chapter outlines the literature review, to illustrate a brief 'State of Play' for VATSUs in Ireland. The subsequent chapter then presents key insights from workshops and interviews, sharing both identified challenges and suggested opportunities and best practices for improving and scaling. The report concludes by synthesising recommendations drawn from literature and participants, in support of developing an effective systemic approach to converting VATSUs into high quality social and affordable housing.

Limitations

By nature, VATSUs are diverse, complex units to work with and, as such, could not be explored in their entirety within this project. Throughout the

⁶ Stokes, K., O'Callaghan, C., & Nic Lochlainn, M. (2023). *Urban vacancy in Ireland: Addressing recent responses and opportunities*. Trinity College Dublin & Dublin Housing Observatory. Access: <https://doi.org/10.25546/103170>.



process of conducting this study, issues and research questions beyond the scope of the project were identified and considered. These are highlighted throughout the report, in the context within which they were raised.

2. VATSUs in focus

Residential units over shops have been a central feature of towns and cities throughout history. Scholars have noted that shop/houses are “a quintessential urban building” and “spatial manifestation in one structure of two common economic conditions of the city.”⁷ Further, buildings combining commercial/retail and upper floor residential spaces are (and have always been) a diverse category, encompassing a variety of hybrid-built forms around the world and throughout history.

Despite its historical ubiquity, over the shop living has become less common over the 20th century. Urban economic transformations and expanded planning and zoning regimes have contributed to more explicitly designated (and often segregated) spaces for work and living. This declining popularity raises questions about what is considered desirable housing today, as well as political and regulatory, and financial mechanisms are in place to maintain and expand housing stock. These questions are important to acknowledge when looking into the potential for vacant above the shop units (VATSUs) to be refurbished or converted to residential use.

VATSUs in Ireland

VATSUs have received consistent attention as potential housing stock for decades in Ireland. Press articles detail this possibility,⁸ arguing that over the shop living is a clear opportunity for reinvigorating cities and addressing the housing crisis. In addition to frequently detailing examples where people have renovated such buildings to achieve their dream home, media accounts have also called for national political action.⁹

There is no data delineating the precise number of VATSUs in Ireland. Likewise, assessing the scale of vacant over shop units is particularly challenging, given such units’ diversity – they can potentially be included in residential or commercial property data, and they might be overlooked in vacancy data if ground floor commercial ground floors are occupied. Locating potentially vacant units, and confirming that they are vacant, is also challenging since such units can be difficult to identify from street level.

VATSUs have been directly and indirectly subject to an array of government policies and imperatives associated with vacancy and increasing housing supply in recent years. These incentives have largely stemmed from, and been in alignment with, recent national housing policies *Rebuilding Ireland*

⁷ Davis, H. (2012) *Living Over the Store: Architecture and Local Urban Life*. London: Routledge.

⁸ Dunbar, M. (1978) Living Over the Shop. *Built Environment Quarterly*. Access: <https://www.proquest.com/openview/fc851858689f1963dd883e7e4776be7a/1?cbl=1817159&pg-origsite=gscholar>.

⁹ Wallace, H. Living over the shop can give a new lease of life to our cities. *The Irish Times*. 10 November 2021. Access: <https://www.irishtimes.com/property/residential/2022/11/10/hugh-wallace-living-over-the-shop-can-give-a-new-lease-of-life-to-our-cities/>.

and *Housing for All*, the *National Planning Framework*, and, most recently, the *Vacant Homes Action Plan*.¹⁰ Based on reviews of recent vacancy policies and imperatives,¹¹ four primary types of government intervention are particularly relevant for vacant over the shop units in Ireland: planning concessions, financial supports for renovations/refurbishment; incentives for repurposing; and practical information.

The table below outlines current incentives and policies directly addressing the conversion of vacant properties into housing and their impact/scale, if known.

Table 1: Types of public intervention relevant to VATSUs in Ireland

<p>Planning and Regulatory Concessions</p>	<p>Planning exemption for conversion to residential use</p>	<p>Planning exemptions in Planning and Development (Amendment) (No. 2) Regulations 2018,¹² which have been given until 2025 to convert commercial units over shop units into residential use. This exemption can be applied to VATSUs and recently expanded to include pubs.</p> <p>Reported that 1,400 homes have been provided through this exemption between 2018 and 2022.¹³</p>
<p>Financial Supports for Refurbishment</p>	<p>Vacant Property Refurbishment Grant (VPRG)</p>	<p>Grant for the refurbishment of a vacant property into housing, including rental properties.¹⁴ Grants can be applied for through local authorities. Applicants can apply for €50,000 to renovate a vacant property and up to €70,000 for derelict properties.</p>

¹⁰ Department of Housing, Local Government and Heritage. *Vacant Homes Action Plan 2023-2026*. 30 January 2023. Access: <https://www.gov.ie/en/publication/df86c-vacant-homes-action-plan-2023-2026/>.

¹¹ Stokes, K., O'Callaghan, C., & Nic Lochlainn, M. (2023). *Urban vacancy in Ireland: Addressing recent responses and opportunities*. Trinity College Dublin & Dublin Housing Observatory. Access: <https://doi.org/10.25546/103170>.

¹² Irish Statute Book. *S.I. No. 30/2018 - Planning and Development (Amendment) (No. 2) Regulations 2018*. Access: <https://www.irishstatutebook.ie/eli/2018/si/30/made/en/print>.

¹³ Department of Housing, Local Government and Heritage. *No planning permission needed for conversion of vacant pubs into homes under new regulations*. 7 December 2022. Access: <https://www.gov.ie/ga/preasraitis/80d89-no-planning-permission-needed-for-conversion-of-vacant-pubs-into-homes-under-new-regulations/#:~:text=Since%202018%2C%20just%20under%201%2C400,produced%20under%20a n%20exempted%20development>.

¹⁴ Department of Housing, Local Government and Heritage. *Vacant Property Refurbishment Grant*. 11 May 2023. Access: <https://www.gov.ie/en/service/f8f1b-vacant-property-refurbishment-grant/>.

		This grant is funded through the Department of Housing, Local Government and Heritage's Croí Cónaithe Fund. ¹⁵
	Buy and Renew Scheme	<p>Scheme providing financial support for local authorities and AHBs for the purchase and renovation of vacant properties for social housing.¹⁶ Funding can be used to purchase properties with property owner's agreement or through CPO.</p> <p>As of Q2 2022, approximately 750 properties have been acquired and renewed since the scheme started in 2016.¹⁷</p>
	Repair and Leasing Scheme	<p>Interest-free loans for repair costs required to bring a vacant property back into use up to the value of €80,000.¹⁸ In exchange, the property owner must lease the property to the local authority for social housing for at least 5 years. Funds can be applied for through local authorities.</p> <p>As of Q3, the programme has cumulatively received 3,116 applications, resulting in 520 dwellings delivered and 278 LA agreements to lease signed. Further, Waterford City has accounted for a substantial majority of dwellings and agreements (300 and 131 respectively).¹⁹</p>

¹⁵ Department of Housing, Local Government and Heritage. *Vacant Property Refurbishment Grant: Croí Cónaithe Towns Fund FAQs*. Access: <https://assets.gov.ie/256936/bf727a33-a830-4b09-8917-aaf4e324a886.pdf>.

¹⁶ Department of Housing, Local Government and Heritage. *Vacant Homes Schemes*. 20 July 2023. Access: <https://www.gov.ie/en/service/5976a-vacant-homes-schemes/>.

¹⁷ Department of Housing Local Government and Heritage (2022) *Housing For All Q2 2022 Progress Report*. Access: <https://assets.gov.ie/229932/9db97274-11f7-4e08-8b85-f134b10ab947.pdf>.

¹⁸ Department of Housing, Local Government and Heritage. *Repair and Leasing Scheme (RLS)*. 28 February 2024. Access: <https://www.gov.ie/en/publication/d32c4-repair-and-leasing-scheme-rls-further-information/>.

¹⁹ Department of Housing, Local Government and Heritage (2023) *Repair and Leasing Scheme Statistics - Cumulative to End Q3 2023*. Access: <https://assets.gov.ie/236009/24a08735-e99c-4f50-8997-f6cabbe84a67.xlsx>.

<p>Incentives for repurposing</p>	<p>Living City Initiative (started 2015/17 for rented residential, extended to 2027)²⁰</p>	<p>Tax relief for money spent refurbishing/converting properties in Special Regeneration Areas in cities.²¹ This incentive can be used by owner-occupiers, residential rentals, or commercial properties – each category is subject to specific conditions. Applicants must apply with Local Authorities to receive certification and can claim tax relief after work is completed.</p> <p>Tax claimed by 78 applicants nationally from 2013-18, totalling €2.2 million during period.²² As of 2021, Dublin City Council has reported 163 applicants had been reported to date, with 95 completing refurbishment works.²³</p>
<p>Practical information and support</p>	<p>Bringing Back Homes manual for reuse</p>	<p>A manual providing guidance for property owners, local authorities and the construction industry on reusing vacant buildings for residential use.²⁴ The manual is also intended to provide clear guidance on current regulatory requirements, and their relevant/application to vacant buildings. Initially created in 2018, it has since been updated in 2020 and is expected to be updated again in the near future.²⁵</p>

²⁰ Dublin City Council. *Living City Initiative*. Access:

<https://www.dublincity.ie/residential/planning/active-land-management/living-city-initiative>.

²¹ Named cities include Cork, Dublin, Galway, Kilkenny, Limerick, and Waterford; Revenue. *Living City Initiative*. Access: <https://www.revenue.ie/en/property/living-city-initiative/lci-definitions.aspx>.

²² Revenue. *Certain property-based tax reliefs*. Access:

<https://www.revenue.ie/en/corporate/information-about-revenue/statistics/tax-expenditures/property-reliefs.aspx>.

²³ Dublin City Council (2022) *Annual Report & Accounts*, p.107. Access:

<https://www.dublincity.ie/sites/default/files/2022-11/Dublin%20City%20Council%20Annual%20Report%20and%20Accounts%202021.pdf>.

²⁴ Department of Housing Local Government and Heritage (2018) *Bringing Back Homes - Manual for the Reuse of Existing Buildings*. Access: <https://www.gov.ie/en/publication/68a5b-bringing-back-homes-manual-for-the-reuse-of-existing-buildings/>.

²⁵ Department of the Taoiseach. *Housing for All Action Plan Update and Q3 2023 Progress Report*. Access: <https://assets.gov.ie/276452/7d93b581-0bee-4313-af7b-c8bfa1cb43e3.pdf>.

	<p>Collaborative Town Centre Health Check framework / Town Centre First Policy</p>	<p>Created by the Heritage Council,²⁶ this collaborative fifteen step data collection and evaluation process provides a basis for assessing local stakeholders' understandings of their town centres, address challenges, and determining areas for improvement and revitalisation.</p> <p>The health check framework was used with 15 participating towns to establish as an empirical baseline for tracking changes, including land use, commercial activity, visitor numbers, and visitor experiences/satisfaction. As of 2022/3, the Town Centre First Policy has committed to creating a national, integrated and scaled-up Health Check programme for towns.²⁷</p>
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In addition to the above policy mechanisms, there are also various initiatives, grants, loans and tax relief initiatives supporting architectural heritage and conservation, regeneration and development, as well as energy efficiency/retrofitting that could be relevant to qualifying vacant over shop units in Ireland. While not exhaustive, these presently include:

- Historic Towns Initiative²⁸
- Heritage Council grants²⁹
- Built Heritage Investment Scheme and Historic Structures Fund³⁰
- Rural Regeneration and Development Fund³¹
- Town and Village Renewal Scheme³²
- Home Energy Grants³³

²⁶ The Heritage Council. *Collaborative Town Centre Health Check Programme 2016-2023*. Access: <https://www.heritagecouncil.ie/projects/town-centre-health-check-programme>.

²⁷ Department of Rural and Community Development. *Government launched first ever Town Centre First Policy*. 7 February 2022. Access: <https://www.gov.ie/en/press-release/41084-government-launches-first-ever-town-centre-first-policy/>.

²⁸ The Heritage Council. *Historic Towns Initiative*. Access: <https://www.heritagecouncil.ie/projects/historic-towns-initiative>.

²⁹ The Heritage Council. *Funding*. Access: <https://www.heritagecouncil.ie/funding>.

³⁰ Department of Housing, Local Government and Heritage. *Urban Regeneration and Development Fund (URDF)*. 21 February 2024. Access: <https://www.gov.ie/en/publication/56ef8-urban-regeneration-and-development-fund-urdf/>.

³¹ Department of Rural and Community Development. *Rural Regeneration and Development Fund*. 15 Feb 2024. Access: <https://www.gov.ie/en/policy-information/c77144-rural-regeneration-and-development-fund/>.

³² Department of Rural and Community Development. *Town and Village Renewal Scheme*. 16 February 2024. Access: <https://www.gov.ie/en/policy-information/01125e-town-and-village-renewal-scheme/>.

³³ Sustainable Energy Authority of Ireland. *Home Energy Grants*. Access: <https://www.seai.ie/grants/home-energy-grants/>.

Living Over the Shop scheme

While this review is focused on current interventions, it is important to note that Ireland ran several iterations of a ‘Living over the Shop’ incentive scheme over the 1990s and 2000s, which have been cancelled and relaunched,³⁴ and preceded the current Living City tax incentive scheme outlined above. While official assessments and evaluations have been difficult to find, public discussion surrounding the programme has been largely critical, suggesting incentives were not attractive enough to spur widespread conversions.³⁵

Similar schemes have run in Northern Ireland and the rest of the UK in the last two decades. A needs/demand analysis of the Living over the Shops (LOTS) scheme in Northern Ireland highlighted the need for government intervention along with private sector investment to stimulate town and city centre living.³⁶ The analysis outlined several LOTS pilots and schemes which had taken place in Northern Ireland, and noted the potential to establish further linkages and partnerships with different funding bodies (e.g. social development, agriculture and rural affairs, heritage fund) to fulfil these objectives. The report also noted that census information, a survey, and consultations with estate agents and local government officials had been used to identify potentially relevant units for conversion. Local government officials noted that delays in planning permission and grant deadlines could cause issues when undertaking conversions.

Further details on the LOTS programme are hard to ascertain, as Inside Housing reported that the consultancy commissioned to advise on the conversion of vacant commercial units into housing had raised a number of concerns in an unpublished study, including prohibitive costs and market wariness.³⁷

³⁴ Keenan, M. Home truths: Why the rot has set for LOTS III. *The Irish Independent*. 24 April 2015. Access: <https://www.independent.ie/business/personal-finance/home-truths-why-the-rot-has-set-in-for-lots-iii/31166464.html>.

³⁵ Ibid, and; McNeive, P. Make living in the city too good to be true - and solve the housing crisis. *The Irish Independent*. 6 May 2021. Access: <https://www.independent.ie/business/commercial-property/make-living-in-the-city-too-good-to-be-true-and-solve-the-housing-crisis/40392195.html>.

³⁶ Public and Corporate Economic Consultants & Department for Communities (2016) *Review of the Living Over the Shops Scheme: Analysis of Need and Demand – Final Report*. Access: <https://www.communities-ni.gov.uk/sites/default/files/publications/communities/dfc-pacec-lots-final-report-september-2016.pdf>.

³⁷ Cooper, K. Closing time for Living Over The Shop Project. *Inside Housing*. 4 November 2005. Access: <https://www.insidehousing.co.uk/news/news/closing-time-for-living-over-the-shop-project-8312>.

EU context

Vacancy has been also identified as a problem by European lobbyists and policymakers, resulting in reviews of different renovation and rehabilitation programmes and strategies across member states.³⁸ The European policy landscape shapes current political strategies, sets standards, and designates resources that can be leveraged for this aim. For example, the European Commission's 7th Environmental Action Programme has set policies in place to reduce the loss of soil and ecosystems to urban land use, calling for 'no net land take' through unsustainable urbanisation by 2050.³⁹ However, this agenda also recognises that building on undeveloped land and greenfield sites is generally less expensive than regeneration of brownfield sites or renovations – a challenge reflected in recent Irish research illustrating the varying costs and works associated with renovating vacant and derelict buildings in Ireland.⁴⁰

Challenges and limitations


Based on these above, incentives and supports are clearly in place to promote the conversion and refurbishment of VATSUs into residential use in Ireland. However, these approaches appear to face several limitations in their impact and approach:

- **Unevenness of take up** – take up of taxation supports and financial incentives in the form of grants and interest-free loans has been uneven at best, or consistently low for certain initiatives. Some of the above assessments have questioned that this could be overcome through information sharing and promotion, resulting in recent government promotional campaigns.
- **Information and expertise asymmetries** – navigating various planning and regulatory processes can be time-consuming, costly, and daunting. The government has produced and updated its manual for reuse, while local governments employ different approaches to encourage and support property owners. Supplemental information and greater transparency on this process, its costs, and suppliers for tasks and works could be useful.

³⁸ URBACT. *From Empty Housing to Social Inclusion*. 2 June 2017. Access: <https://urbact.eu/good-practices/empty-housing-social-inclusion>.

³⁹ ESPON (2020) *Policy Brief: Reuse of Spaces and Buildings*. Access: https://ec.europa.eu/futurium/en/system/files/ged/ntccp_-_annex_4_-_espon_policy_brief_-_reuse_of_spaces_and_buildings.pdf.

⁴⁰ Society of Chartered Surveyors Ireland. (2023) *Real cost of Renovation Report: Vacant and derelict properties for residential use*. Access: https://scsi.ie/wp-content/uploads/2023/03/SCSI_RealCostofRenovate.pdf.

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- **Flexibility in planning/regulation for older buildings** – Ireland’s planning exemption for the residential conversion of certain commercial units (including VATSUs) continues to be renewed and has also recently been extended to include vacant pubs.⁴¹ While there are concerns that too much flexibility could negatively impact quality, there is merit assessing how existing conservation and building standards relate to older buildings which could be appropriate for conversion to residential use.

⁴¹ Department of Housing, Local Government and Heritage. *No planning permission needed for conversion of vacant pubs into homes under new regulations*. 27 December 2022. Access: <https://www.gov.ie/en/press-release/80d89-no-planning-permission-needed-for-conversion-of-vacant-pubs-into-homes-under-new-regulations/>.

3. Overcoming challenges

Vacant above the shop units (VATSUs) are increasingly being hailed as a form of vacancy that can potentially contribute to housing stock across Ireland. Restoring

I think some of the challenges that are quite big are actually quite simple basic challenges. But they can have a devastating effect.

existing buildings can also help to reduce carbon emissions associated with construction and contribute to an area's character and heritage. However, renovating or converting VATSUs is generally recognised to be slower, more expensive, and a higher risk undertaking than building new on green or brownfield sites. They are also a diverse type of vacancy, with a variety built-forms, geographies, and material condition. These issues and differences are not insurmountable but do raise a particular set of considerations that require unique responses, expertise, and supports to overcome.

This chapter outlines prevailing challenges and opportunities surrounding the reuse of VATSUs for residential use. The chapter structured around three stages of bringing such units into residential use: the circumstances leading to their identification and potential reuse; the process of planning and undertaking a renovation, and; efforts to scale and intensify VATSU conversion and refurbishment. The challenges and opportunities outlined in this chapter are based on insights from three workshops with key stakeholders, and individuals involved in specific renovation and conversion projects.

Case Study 1: RLS by an ‘Ordinary Person’

Waterford is considered a success story of sorts for the renovation of VATSUs due to its widespread take up of the Repair and Leasing (RLS) scheme. Property owners are working closely with local government officials to renovate vacant properties, including VATSUs, and increase social housing stock in the process.

Following on this trend, one business owner has renovated two of their properties using RLS in recent years. Along with stripping both buildings back completely “from the floor to the roof”, renovations included putting in new walls, ceilings, floors, rewiring, replumbing, and kitchens. They also had to take out and rebuild the rear wall on one of the buildings, as it was in a poor state of repair, and put in a vented bin store outside each building.

The first building was bought in the 1980s and previously served as a business showroom, with retail space occupying most of the building. The business relocated over 15 years ago but the retained the building in its property portfolio. In the years following, the ground floor of the building has remained in commercial use. The upper three floors were partially lived by the commercial tenants, while the upper floors were vacant and uninhabited and occupied by pigeons.

Around 2017-18, the owner went to examine the building, finding it was not fit to be rented. They went to explain this to the Rates Office, seeking an exemption, who informed them about the RLS scheme. They decided to pursue this option, after having difficulties getting a personal loan to work on the building. The owner was hesitant to take out a loan in the company’s name and felt the RLS funds would have been difficult to receive through any other financial sources.

To start the process, the owner contacted to Council to show interest in the scheme. The council sent out an engineer to view the property, to confirm how long the upper floors had been vacant before agreeing to proceed with the RLS agreement. The owner also had to get three separate builder quotes before the council would approve their RLS agreement and find an architect and fire consultant.

Upon approving the RLS application, the council then signed a lease and contract prior to starting works. The owner also emphasised how owners interested in renovating VATSUs must be prepared to pay along the way. With RLS loans, works must first be carried, inspected and approved, meaning owners will need to have access to funds or loans to cover costs in the interim.

Through the RLS scheme, the owner was able to receive up to €40,000 per unit in an interest free loan, and €60,000 per unit for the second building. Funds were issued at each stage of the works completed. The contractor

provided the owner with a bill of works done to date at each stage, which was then inspected an engineer in the local authority.

When undergoing renovations using the RLS loan, the owner did not have to apply for planning permission – they noted that the exemption for the conversion of VATSUs to residential use was applied to both buildings. The owner stated that building would most likely still be inhabited by pigeons, had it not been for RLS funds.

From the floor to the roof

The owner elected to hire an architect as they intended to completely change the layout of both buildings. The architect closely oversaw the renovation process on their behalf. They suggest that finding the right person made a big difference in ensuring the quality of the renovations and note they have become friends with the architect over the course of their work together.

Upon initial works to the roof, the builder realised the building was listed. The owner had to contact the conservation architect to let them know what works were to be carried out. The building works were inspected on several occasions by the conservation officer, whom the owner stating was extremely helpful. Through this process, the building retained all original sash windows and shuttering, original doors, and some exposed original beams. They also removed plaster on some walls where it was falling off to reveal old bricks, which was left like as a feature.

To balance conservation status and fire safety regulations, the owners had to keep original wooden floors but install new fire rated flooring on top. For access, they had also to rebuild a ground floor hallway for residential access that had previously been removed when the entire building had been a showroom.

The renovations resulted in three one-bedroom flats across three floors, while retaining retail premises on the ground floor. Some renovations started in 2018 but halted while pursuing conservation and RLS approvals. They later resumed in November 2019, with the units handed over to the council at the end of 2020. The owner had agreed to leasing units to the council for a duration to 10 years but noted that up to 20 years is preferred by the council.

After a positive experience with their first building, the owner decided to renovate a second building in their possession since the mid-1990s. The building had one commercial ground floor shop and six one-bedroom apartments requiring substantial improvements. While the apartments had been tenanted, tenants were given six months' notice to vacate to prepare the building for eventual renovations.

Like the previous building, this renovation required an architect, fire consultant, and builders. The owner also noted that they had taken on much of the work themselves, partially spurred on after receiving ridiculous building quotes. In addition to stripping the building and knocking down internal walls, they redesigned the complete layout of each apartment, laid flooring, prepared the kitchens and painted the units. New windows and walls were also put in to reflect the new unit layout. Two thirds of the way through the renovation, a builder told them they had to take down the chimney, which they hadn't budgeted for.

The building now has a two-bed ensuite townhouse, and five one-bedroom apartments with their own entrance. The townhouse was built by combining one of the apartments with a small ground floor commercial unit by putting in a staircase and separate entrance, two ensuite bedrooms upstairs and living and kitchen areas on the ground floor. They note that the renovations have also resulted in a higher rent for each unit than they previously received, with the opportunity to apply for a rent review periodically. The building also received an increase from D1 to B1 on the BER rating after works were completed.


Reflections

Reflecting on the process, the business owners were resoundingly positive about their experience to date and are keen to renovate additional VATSUs in future.

Firmly believing that ordinary people can do these projects, the owner suggested that learning as you go can consist of doing works yourself where appropriate, while also figuring out how to identify and hire the right people at other times. Indeed, finding "good people" to undertake works was seen as essential ("you are relying on other people's skill, not your own"), including a good architect, fire safety consultant, along with builders and contractors who have previously worked on similar projects. They specifically emphasized the importance of having a good architect always monitoring the works.

The owner mentioned that material and labour cost of renovations has increased significantly ("everything has gone up"), to the point where they estimate their first renovations project would cost nearly triple the original cost today.

Further, the owner was immensely grateful for the council's hands-on and supportive approach. They suggested that key individuals within the council have been invaluable to the promotion of RLS in the city, and encouraging owners to consider renovating VATSUs to residential use in the first place. While needing to oversee the renovation process, they also said they liked knowing that they would not need to personally rent and maintain the units afterwards.



When asked how the process could be improved, the owner suggested that providing some funding upfront would help with payment for services as renovations are underway. This would assist anyone who has difficulty accessing funds to pay for services before the unit is completed and RLS funds released. Overall, they felt that the popularity of RLS in Waterford was having a positive effect, with the growing popularity of such renovation projects has resulted in the development of unique skills and expertise across the local construction sector. The owner expects to avail of RLS to renovate other buildings in their portfolio but is working through some particulars before they proceed.

3.1 Identifying and unlocking VATSUs

Key points:

- Viability of VATSU renovations is important to take into account, but not only in financial terms
- Need to understand why VATSU owners' motivations and circumstances and find ways to support renovation and address perceived risks
- Many challenges surrounding the acquisition of VATSUs for residential use, including access to financial sources for purchase
- Public supports are available for the renovation of VATSUs in Ireland, but their impact, beneficiaries, and public benefit should be reviewed
- Importance of public points of contact for non-financial support and ensure they are sufficiently empowered and resourced

When considering VATSUs as potential housing, assessments are frequently equated to financial viability. Assessing financial viability means taking into account the cost, extent, and duration of a renovation, along with the desired outcome and expected return on investment. These features must then be compared against available resources and skills, as well as other options for realising new residential supply that could better utilise these resources. While financial viability is an important consideration for anyone interested in converting or renovating a specific VATSU, there is no single answer as to whether VATSUs as a category are viable or not.

Each case must be assessed according to a variety of factors, including:

- Who can (and/or should) undertake a renovation?
- Where is the unit located, and is there demand for it?
- What level of risk and uncertainty is known, and can this be mitigated?
- Are there resources available to cover renovation costs? What conditions or returns are attached to different financial sources?
- Is there capacity to absorb any residual risks and unforeseeable costs?
- Is this a sustainable investment over the life cycle of the property and term of the financing?

Assessments might also consider the penalties or losses incurred if nothing is done to the unit. For instance, it is worth noting that existing disincentives for vacancy, such as the Vacant and Derelict Sites Levies⁴² and Revenue's Vacant Homes Tax,⁴³ cannot be applied to vacant upper floors of a building with occupied retail or commercial ground floors.

If there was money to be made, developers would have already bought these. They're not viable. They're loss leaders. And I do believe that AHBs, particularly small ones, are best placed to take these. I know plenty of people who work at the small to medium size property development and they have no interest in this. They're laden with risk. You don't even know where your cost is going to be by the time you get near the end. Interest rates are now so high, so there's no yield on these.

Further, viability should not only be assessed in financial terms. In particular, the broader social consequences of vacancy in the context of Ireland's housing crisis should not be underestimated. Social, architectural, locational factors need to also be considered alongside financial costs and benefits. AHBs, local governments, private developers, and individual owners will all have different resources, expectations, and motivations for potentially considering renovating a VATSU for residential use. They will also have different understandings of (and appetites for) risk and responsibility associated with potentially renovating VATSUs residential use.

While this report is unable to set a definitive statement on what is (and isn't) a viable VATSU conversion, we raise the issue of viability as it was repeatedly mentioned as an essential, yet slippery and uncertain, factor that precedes any decision to bring a VATSU back into use.

Locating and incentivising owners

Vacancy is inherently bound up with property relations in Ireland. Little work can be completed without accounting for the motivations, interests, and issues of VATSU owners. In some instances, identifying the owner of a vacant building will be a necessary precondition to considering how it can be brought back into use. This issue extends beyond VATSUs specifically but must be accounted for when considering how to encourage their renovation and reuse.

⁴² Irish Statute Book. *Derelict Sites Act, 1990*. Access: <https://www.irishstatutebook.ie/eli/1990/act/14/enacted/en/print#sec24>; Irish Statute Book. *Urban Regeneration and Housing Act 2015 – Vacant site levy*. Access: <https://www.irishstatutebook.ie/eli/2015/act/33/section/15/enacted/en/html>.

⁴³ Revenue. *Vacant Homes Tax (VHT)*. Access: <https://www.revenue.ie/en/property/vacant-homes-tax/index.aspx>.

Once an owner of a VATSU is identified, it is important to understand their circumstances and motivations for the state of the building. Such units could be vacant for a myriad of reasons, and options for reuse will be informed by the knowledge and resources owners have at their disposal – including their understanding of available options and supports, and what they wish to do with the property over the long term.

While it is not possible to categorise all types of owners based on this research, one important distinction made by participations was between individual and commercial/institutional owners. Additionally, leaseholders will likely need to gain permission from property owners to complete any substantial works to a building, such as converting a VATSU to residential use.

Owners' circumstances can be vastly different, with some owning a single building compared to others with extensive portfolios. Owners' circumstances will impact how they perceive a potential VATSU renovation, and whether it is a sensible option for them to renovate. For example, older individual owners may find it harder to access certain types of finance, while less experienced owners could be particularly nervous about the risks associated with a renovation process. There are often distinctly human and emotional factors at play, which warrant due consideration.

It is important to look more closely as to why owners have not considered renovating VATSUs and clearly address concerns and risks through accessible guidance and support. Local reuse and vacancy strategies would benefit from undertaking research owners' circumstances and barriers to renovating VATSUs.⁴⁴

Illustrating the benefits of converting a VATSU to owners is also important. Few are likely to undertake such a project if they cannot clearly understand the benefit of taking on the added cost and risks associated with renovation work. As other sections outline, there are number of supports available to owners interested in converting a VATSU into residential use. Many participants felt that making the benefits and supports publicly known and accessible could encourage more owners to consider this option. Conversely, owners could also be encouraged to consider reuse options through the application of disincentives or penalties.

Property owners may not feel any need to invest in converting VATSUs to residential use if they are receiving sufficient income

I mean if at the end of the day something is financially hurting someone, why would they do it? I mean, none of us would do it, you know? And you're back to the viability thing.

⁴⁴ For example, The Heritage Council interviewed owners of vacant properties to understand their challenges, building on longstanding collaborative efforts through their Collaborative Town Centre Health Check programme: The Heritage Council. *Collaborative Town Centre Health Check Programme 2016-2023*. Access: <https://www.heritagecouncil.ie/projects/town-centre-health-check-programme>.

from commercial premises and are hesitant to take on the role of residential landlord. The added costs and responsibilities may not make financial sense to owners and be seen as an added burden. There is a concern that owners will be financially worse off than if they hadn't undertaken any work, and that it is less painful to do nothing.

I don't think there was a lot of take up for those grants that were available in the end. Probably because most of the occupiers are making money out of selling clothes. They're not interested in becoming landlords. They don't want to rent the upper floors to other people. You know, there's so many wider issues just around, just how we control our property market – the change has to happen there as well. We have to change the mindset of the landlords and the property funds and get them thinking about the property they own and what they could be doing differently.

Encouraging and supporting owners may also mean promoting the broader personal and societal benefits that renovating a VATSU can bring. While owners might be motivated by contributing to a local area's regeneration and creating homes, this is unlikely to be sufficiently attractive if renovation will leave the owner financially worse off. For example, programmes like the Repair and Leasing Scheme (RLS) are already being promoted to owners as a support for renovating a VATSU while creating a secure long-term income from the property.

Not all owners will wish to renovate a VATSU and not all VATSUs will be appropriate for residential use. When an owner has no interest in bringing back a VATSU into use themselves, participants were unsure if there were other options to avoid its eventual dereliction and demolition. Additionally, local authorities or other relevant government agencies could offer guidance and support to encourage owners to sell buildings for others to renovate for residential use – either to the market with specific conditions surrounding reuse or to a public entity. Financially incentivise resale for reuse could include the use of capital gains tax benefits or exemptions on rental income in certain instances. If a VATSU is not suitable for residential renovation, then such guidance and benefits to also be extended to associate resale with other social purposes.

Case Study 2: Promoting VATSU living in Dublin

Property management firms in Ireland have been keeping an eye on the potential of converting above retail spaces in Dublin's city centre into residential use. Some have already been overseeing such renovations on behalf of clients. Individuals involved in such processes were largely enthusiastic about this opportunity for property owners, suggesting that renovating VATSUs for residential use was an area of growing interest within Ireland's property and development sectors. In these cases, property owners were institutional investment firms, such as pension funds, already in possession of many commercial buildings.

Mentioning two renovation projects in Dublin city centre, they noted that the attractiveness of renovating VATSUs for residential use was dependent on an area's wider property market, particularly for profit-driven actors. Specifically, they emphasised a perceived difference between the north and south inner city and their potential attractiveness for the renovation of VATSUs.

While recognising that renovating VATSUs "can definitely be done on both sides," they suggested the north inner city currently offers lower yields but speculated on potential increases in the near future. Several landmark regeneration projects were named as important harbingers of the area's wider gentrification. They believed that the completion of these developments, along with some initial VATSU renovations, would encourage other property owners to consider residential renovations in the area.

City centre renovations

Of the two VATSU renovations projects mentioned above, the first building is in a busy retail area of Dublin's South Inner City. It consisted of a ground a floor retail unit and three upstairs apartments of 1000 square feet each, which were in bad condition. The property owner was an investment fund who bought the property in 2017. Upon deciding to renovate the units, the property management firm established a multidisciplinary team and acted as lead consultant for the client property owner, guiding them through the process of renovating the three units for private rental. They undertook the work with the aim of securing €2,500 to €3,000 in rent per unit per month, envisaging likely tenants to be professionals rather than families.

The first stages of the renovation consisted of securing full planning permission and conservation approvals from the local authority, along with fire safety and disability access certification. Once approvals were secured, the firm's team led on procuring contractors and tradespeople to complete building works. The building's floors and roofs were largely intact and only required minor repairs. Works on the building's exterior included reglazing and fitting in windows, façade renovations, and repointing all brickwork. In

the interior, the renovation included new electrical services, and fire safety upgrading. The building already had a staircase, which was upgraded to act as an emergency escape. When adding a separate ground floor entrance for the units, they also put in a two-person lift. Some smaller works were also conducted on the ground floor retail unit during the renovations. The renovation was completed in 2022. It was considered relatively straightforward and successful and is now upheld as a promising example for other property owners in the city.

More recently, the firm has been working with the owners of second building in the retail district of Dublin's north inner city. It consists of ground floor retail space, three upper floors, and a basement. The owner is also an institutional investment firm that bought the building in 2019. The building owner has experience converting similar buildings in London and is interested in getting "ahead of the curve" of property trends in the area.

After much deliberation, the owner decided to convert the vacant upper floors of their retail building into residential units in 2021. The first stage of this process was to get a survey of the building and work with an architect and quantity surveyor, who proposed nine separate units in the upper floors of the building, including a mix of one- and two-bed apartments and a couple of studios. They note that the owner was unable to avail of the planning exemption for vacant above shop units because they had too many units. Instead, they submitted a planning application and applied for change of use, which added a further six months to their timeline.

The firm received planning permission in 2023 and had a contractor ready at the time of research. While they had stripped the building's interiors, they had yet to begin renovations. This delay is partly due changes within the owner's business, although they also noted that fire safety certification had taken longer than expected. Adhering to fire safety standards also required a layer of fire rated material to be put down between floors. This effectively means that each floor must be opened up with floorboards torn up and put back down again.

When they are ready to proceed, the firm have an integrated design and delivery team ready to oversee the entire renovation process. They will also act as the main point of the contact for the owner. They estimated that the entire renovation process will take about 20 weeks to complete and are currently planning to be on site in spring 2024. During this process, they have appointed a design team to complete work packages, along with various engineers and consultants – such as an acoustics consultant, given the noise of the street location.

The firm uses a traditional procurement process when recruiting contractors and subcontractors for the project, based on multiple quotes and targeting individuals who have prior experience with their desired type of work in city centres. Importantly, the firm does not sign contracts themselves, which are

directly between their client (the property owner) and contractor. They also always make sure to set budgets high and have caveats to minimise risk wherever possible.

Reflecting on the building control and certification process, they mention that older buildings can be particularly difficult as they do not always have building certifications. They suggested that this could be dealt with in more proactive or realistic ways that prioritise reuse of a vacant building in a timely manner. Likewise, they noted that the confined nature of such buildings in town and city centres does make renovation works more complicated. For example, works may need to be completed at night, and scaffolding or craneage could be needed.

While this renovation process is still very much underway, other property owners in the area have become aware of this plan and are now contacting the firm, interested in the potential of renovating or subdividing their own buildings. This growing interest might also reflect preferable differences in return for residential units compared to retail and commercial units.

Reflections

Reflecting on the potential of VATSUs as a source of housing, they suggested that encouraging the reuse of vacant buildings was “a brilliant idea,” but cautioned against it as a catch-all or quick solution. VATSUs are often very badly deteriorated and require substantial renovations, which must be considered alongside the use of the retail ground floor. For example, can ground floor retail space remain open during renovations to VATSUs, or will it need require refurbishment as well? Additional factors, costs and considerations, can make renovating only one or two units at a time much less attractive.

They note that pension fund property owners in Dublin have traditionally been retail landlords but have the capital to undertake substantial renovations of VATSUs into residential use. As such, they are in a unique position where they have the capital needed to renovate and can also take a longer-term view of their investments. Nevertheless, they emphasise that a return is important for private owners and investors, otherwise they will be more inclined to hold onto a site rather than invest large sums towards renovation.

Where the conversion of VATSUs is needed out of “moral duty” to increase housing stock within Irish cities, individuals from the firm were clear that leaving things to the market is not an adequate response. While convinced that private market and institutional actors would complete renovations where it proved to be an attractive investment opportunity, they suggested that government should do more to facilitate or undertake the renovations of less profitable, easy to convert, or desirable VATSUs.

Acquiring a VATSU

Acquiring a VATSU for residential use can be quite daunting. While dependent on location, participants noted that finding VATSUs (as units or their entire buildings) for sale can be difficult, with those available generally advertising the ground floor commercial or retail use, while ignoring the residential potential of upper floors. In some areas, such as Waterford, growing awareness has meant such properties are advertised as eligible for different vacancy schemes, such as RLS, thereby indicating their potential for residential use. However, individuals interested in acquiring a VATSU building will need to be aware of this, and possibly seek out options proactively via real estate agents or word of mouth.

Prospective owners can face additional challenges once they identify a potential VATSU. When a building combines commercial and potentially residential space, different financial mechanisms might be required to acquire the entire building. In particular, securing finances to purchase a building with VATSUs can be challenging for individual owners, who may need to seek different combinations of grants, loans and mortgages for the residential and commercial portions of the building. In cases where the building will be renovated or have a change of use, financial institutions may require planning approval prior to approving mortgages or other financing. Navigating this process can take longer than simply securing a mortgage for a residential property, and make it difficult to successfully acquire a building, particularly if bidding against other buyers.

Additionally, prospective owners may have limited access to a building, meaning it is difficult to know what

They are such different projects, and you are ultimately taking a massive leap into the dark and that is not really recognised... There's this enormous benefit to the community of having these buildings lived in and used, viability of businesses, the towns and villages and cities look better. So, it's [renovating VATSUs] actually got a huge community benefit.

renovation will entail until a site is acquired. This adds to the risk and uncertainty of a VATSU conversion or renovation, resulting in some research participants asking whether there are ways of making a vacant unit easier to assess prior to purchase.

Financial supports

As discussed above, there are already a variety of public supports in Ireland that can be leveraged to bring vacant buildings back into residential use. Participants recognised the Irish vacancy funding landscape as largely good for contributing towards some costs, but felt it was not sufficient for de-risking renovations on a wider scale. Others noted that more recent schemes, like the Vacant Property Refurbishments Grant, were so new that

their impact would only be known once the first round of deadlines for drawdowns comes to pass in 2024.

While some of the more established financial supports have been evaluated in Ireland and other jurisdictions,⁴⁵ there has yet to be a comprehensive review of all of Ireland's existing vacancy supports to assess their take up, impact and cost-benefit. Participants felt that a full assessment of existing financial supports should take place prior to introducing any further supports.

The nature and extent of public support for VATSUs was also questioned. For example, RLS has had high levels of take up in certain parts of the country, thereby contributing

I can speak from the perspective of the Repair and Lease [sic] scheme. It's interesting because it works so well where it has been sold well...

You know, leasing -- long-term government state lease -- is a financial product, and that's where building that into the financial viability model works in certain cases.

towards social housing. Despite the financial cap being raised to €80,000, the conditions and quality of a unit mean that this amount is not always sufficient for covering renovation costs and can vary substantially depending on the unit's location. Participants suggested that having different funding bands corresponding to types of vacant building or level of disrepair could ensure that funding is allocated according to need – especially for cases where a particularly costly VATSU renovations would be otherwise ineligible for funding.

It's like building an aeroplane as you're attempting to fly it. There's always stuff that comes up that you're not going to actually be able to bring in.

This dynamic raised some issues amongst participants. First, it can be challenging to complete renovation works within funding timeframes, particularly given with delays

associated with securing labour or materials. This doesn't appear to be insurmountable but may add pressure to individuals taking on such projects. Some participants suggested that more flexibility with the 'start period' for the timeframes of financial supports could address this, such as waiting until to start timeframes once initial investigative works had been completed. Feasibility grants were also proposed to cover the cost of having professional consultants to advise on the potential renovation, prior to committing to applying for funding and support.⁴⁶

⁴⁵ See, for example, above discussion on LOTS. (p.16).

⁴⁶ This suggestion was made in light of the recent government pilot grants for vacant traditional farmhouses: Department of Housing, Local Government and Heritage. *Pilot Conservation Advice Grant Scheme for Vacant Traditional Farmhouses*. 20 September 2023. Access: <https://www.gov.ie/en/service/c8cba-pilot-conservation-advice-grant-scheme-for-vacant-traditional-farmhouses/>.

I have the Vacant Homes Grant [sic], but I can't leverage it because I don't have the money to pay them [contractors and suppliers]. But so that extends like, well, maybe you need another mechanism like an interest free loan or something which would make it [easier] probably.

Secondly, the matters of costs and cashflows were raised. Public supports are generally paid once works are completed within the approved timeline. However, it is often necessary to pay for materials and services as building works are underway. Some participants noted that staged payments could help alleviate cash-flow burdens for some owners. Others suggested payments for works might be made directly by local authorities using grant funds. However, this was considered a difficult arrangement to implement without wider reflection on the role of local authorities in renovating VATSUs.


Solution-wise, I would think access to staged payments on receipt of the final confirmation from the builder, who is obviously tax registered and all that sort of stuff like this. Now the work has been done, they would actually send an invoice into a local authority and the local authority could pay them directly and manage it that way.

Further, the point when financial supports are calculated is also important to assess. Given the uncertainty surrounding of VATSU renovation projects, particularly if the owner has yet to acquire the site, it is plausible that

unforeseen work and additional costs will arise. If an owner has been approved for a specific amount, they may need to negotiate with the local authority to request an increase, provided this increase is within the overall funding limits. This kind of reassessment is possible, but participants noted that it can be more difficult to make the case if the additional repairs or costs are not listed on the original application.

While public supports are available, most owners looking to renovate a VATSU will need access to some sort of additional finance. Getting approved for public supports like RLS tends to be favourably considered by financial institutions when assessing financial applications. However, this does not guarantee access to additional funding.

The supports are great, but in order to get supports you need the finance essentially. So, unfortunately, the grants tend to work as grants only if you have money in the first place.



The challenges surrounding financing for VATSU renovations are reflective many of the financial challenges surrounding to vacant buildings in Ireland more generally.⁴⁷ However, the combined residential and commercial status in a single building can further exacerbate the difficulty of finding suitable financial sources needed to acquire and renovate VATSUs.

Several participants suggested public or civic funding mechanisms could facilitate and incentivise more people to acquire and renovate VATSUs that are otherwise challenging to finance. For instance, such funding mechanisms might entail lower interest rates being offered for the purchase of vacant buildings or loans that remain interest free for the average duration of renovation projects. Participants also questioned whether financial supports for cooperative housing or community retrofit could be created and applied to a wider scale renovation of VATSUs.

Other ways of supporting financial costs incurred on such projects include eliminating VAT on renovation costs for VATSUs. One participant also cautioned that the current funding prioritisation of long-term vacancy and dereliction, could result in missed opportunities to prevent vacancy in specific cases – such as where an owner is unable to finance upkeep and renovation. Here, a more graduated system of financial supports and guidance could expand to account for buildings with a high likelihood of long-term vacancy or dereliction. However, some participants also raised concerns that continued expansion of public financial supports could negatively impact the market, potentially inflating property prices as well as material and labour costs.

Sometimes I feel like the conversation around, like... You know, you incentivise your citizens to do work and then you give them the money afterwards, versus just giving them the money and trusting that they'll spend it wisely.

Finally, there is the question of scaling VATSU renovations and how current public funding supports might improve the efficiency of financial supports. Presently, publicly available supports are largely focused on individual units. While it is possible for an owner of multiple units to consolidate these supports within a single project, funding for larger scale renovations (particularly across properties with different owners) is harder to identify.

⁴⁷ Stokes, K., O'Callaghan, C., & Nic Lochlainn, M. (2023). *Urban vacancy in Ireland: Addressing recent responses and opportunities*. Trinity College Dublin & Dublin Housing Observatory. Access: <https://doi.org/10.25546/103170>.

Non-financial support and governmental oversight

When considering public supports available for VATSUs, knowledge and guidance can be as important as money. Many participants felt there was an urgent need to create a clearly identifiable and easily accessible points of contact to support owners through their renovation and approvals processes, advising on and assisting with accessing supports, and signposting relevant services and individuals for carrying out a renovation.

Speaker one: If you give money that provides supports like a place in town where people can go and talk about design, and talk...

Speaker two: Yes. And would that be more efficient and economical... Would that be a more economical expenditure of public money than a web of complex grants that we have?

Participants suggested that local authorities' Vacant Homes Officers (VHO) could serve as an important point of contact for owners looking to convert a VATSU to residential use. While Individual VHO's level of knowledge, engagement, and support currently varies between local authorities. However, there is potential to expand this role or compliment it with other public-facing points of contact.

While VHOs are considered important points of contact for most individuals considering renovating a VATSU, their role and contribution appears to differ across

I am conscious that the only person that an applicant deals with through the whole process is their VHO in the local authority. If that VHO can provide a one-stop shop to provide all the resources that person needs to avail of the grant, I think that would be helpful.

local authorities. Citing staff turnover as an issue in local authority housing departments, some participants questioned whether the role of the VHO should be reassessed at a more senior grade and have a dedicated interdisciplinary team structure underneath it. This would enable a VHO to focus on oversight and not be individually responsible for managing acquisition and renovation processes. This was seen as important, so that VHOs and local authorities are sufficiently resourced and experienced to work on more complicated vacancy renovation and conversion projects, such as VATSUs.

The caveat is that they [VHOs] are properly funded and there's oversight. Because a lot of these things start with good intentions but then they become more bottlenecks.

Participants also noted that VHOs should have a clearly defined remit and be empowered to bring together colleagues across the local authority to fulfil their objectives. Participants noted that the Scottish model of Empty Homes Officers, which inspired the creation of VHOs, fundamentally differed in that Empty Homes Officers worked within local authorities but were employed by the Scottish Empty Homes Partnership.⁴⁸ This configuration gave the Officers a degree of autonomy and affiliation with a national network with dedicated institutional support.


Yeah, I mean, I do think that there's a massive problem with leadership, you know? In terms of... it's interesting talking to the Scottish. You know what they're doing with Scotland's town partnership [sic] and stuff? They always said that they had a minister who was really keen that they were disruptors you know, positive disruptors. I just don't see that in Ireland at the minute.

Finding ways to improve Ireland's structure of support and oversight was a key element of discussions throughout the research. Participants suggested having a single point of contact for multi-dimensional support and approval processes could significantly ease the process of renovating VATSUs, and addressing vacancy more generally. Building on the government's 'Bringing Back Homes' manual,⁴⁹ participants felt that a specific guidebook providing up to date, costed examples of VATSU renovations would help owners, contractors, and local authority officials alike understand best practice for VATSU renovations.

It's trying to just be as approachable as possible to everybody that contacts you and be able to give them as much information back as much as possible. A lot of people can see it on a website, but they prefer to hear it from somebody, and it just goes into their head a lot easier, and they understand it.

⁴⁸ Shelter Scotland. *Scottish Empty Homes Partnership*. Access: <https://emptyhomespartnership.scot/>.

⁴⁹ Department of Housing Local Government and Heritage (2018) *Bringing Back Homes - Manual for the Reuse of Existing Buildings*. Access: <https://www.gov.ie/en/publication/68a5b-bringing-back-homes-manual-for-the-reuse-of-existing-buildings/>.



A key challenge surrounding the renovation of VATSUs is finding ways to ensure effective collaboration and sufficient capacity, without complicating processes. Some participants suggested that a 'one stop shop' model could potentially be a useful way of coordinating all required expertise for renovating vacant buildings, with the option of paying for additional project management support for owners who are less confident about overseeing a renovation process.

Finally, Town Regeneration Officer (TRO) roles have recently been appointed across local authorities, as part of the government's Town Centre First policy.⁵⁰ Participants hoped that closer working and exchanges between VHOs and TROs might lead to a more coordinated approach around vacancy, housing, and regeneration in Irish towns.

⁵⁰ Government of Ireland. *Town Centre First: A policy approach for Irish towns*. Access: <https://assets.gov.ie/215052/3402995b-3045-4e7a-b839-12ca21a02611.pdf>.

3.2 Bringing VATSUs back into use

Key points:

- VATSU renovations are generally complicated and intensive renovation processes, with multiple uncertainties - contingency planning and funding is essential
- Importance of finding suitably skilled and experienced individuals to provide support with all stages of renovation, either through public points of contact or repositories of recommended professionals
- Planning, regulation and certification are flexible, but approvals processes can be time consuming and disconnected
- Need for further guidance on different ways of renovating and innovative approaches, including regularly updated costings
- Opportunity to further integrate supports and guidance for vacancy with sustainable building and retrofit as well as conservation and heritage

This chapter focuses on the challenges and opportunities surrounding the actual process of bringing a VATSU into residential use. Previous research into vacancy has emphasised how addressing vacancy can be a complex and laborious process, often at odds with the expectation that vacancy can easily be renovated to turn-key condition.⁵¹ There may occasionally be examples of units that are in habitable condition, meet standards, and can quickly and easily made ready for occupation, yet are exceptional. More often, renovating or converting VATSUs into residential use requires substantial expertise, time and resources, which can be both daunting and a deterrent.

Skills and knowledge

Renovating a VATSU is complicated, and participants argued that many owners may not have the expertise or appetite for undertaking a more complicated or risky project. This can be particularly true of inexperienced owners. Local authorities can provide some guidance on this process, however internal skills and capacities may vary depending on personnel's experience and seniority.

⁵¹ Stokes, K., O'Callaghan, C., & Nic Lochlainn, M. (2023). *Urban vacancy in Ireland: Addressing recent responses and opportunities*. Trinity College Dublin & Dublin Housing Observatory. Access: <https://doi.org/10.25546/103170>.

Recognising the unique skills and knowledge needed to effectively oversee a VATSU renovation, participants suggested upskilling and knowledge dissemination for VHOs and other local authority personnel. Such upskilling should furthermore be accompanied by efforts to create more integrated channels across local authority departments who can work collaboratively to provide guidance on vacancy projects. There is also a need to consider what skills and experience should be required to become a VHO or supporting role.

Several participants suggested that making the VHO role more senior, and expecting some prior experience working in housing, planning, engineering, or similar fields would ensure these

I'm just wondering, in the local authorities, what level of expertise there is to do that work within an urban setting? I think that's where businesses are crying out for that interface with somebody who actually is able to understand the challenges and able to help unlock that potential.

officials are confident to work competently and flexibly with the diverse demands of vacancy projects in their locality. Further, local authorities have different tolerances for risk and willingness to work collaboratively towards flexible solutions. Participants noted that response times from local authorities vary dramatically from weeks to months, which can significantly impact a building project's momentum. In many instances, this variation reflects a wider issue around capacity.

While it is beyond the scope of this research, participants did emphasise how VATSU renovations, and addressing vacancy more generally, are inherently bound up in challenges surrounding local government capacity. It was furthermore noted that delays and inconsistency surrounding planning and other approvals can further incentivise owners to consider demolition over conversion or renovation.

Secondly, participants suggested that there is an opportunity to signpost owners to professionals able to oversee complicated VATSU renovation processes – including drafting plans, securing certifications, and contracting workers. While there are many examples of individuals who have undertaken such renovation processes independently, it was felt that a more coordinated service might encourage less experienced or confident owners to consider renovating their VATSUs as well. Building a repository of recommended professionals may also incentivise the industry to develop and showcase their skills and experience with VATSUs, or complex vacancy projects more generally.

Case Study 3: In the market for a challenge

An individual returning to greater Dublin from abroad wanted to find a building to renovate into their home. Their priority was to find a building that could offer a good quality of life in their neighbourhood of choice, with access to local amenities and town centre living. As a professional in the construction and development industry, they were also motivated to take on an unusual or a challenging project.

Aligning expectations

After looking at numerous residential and commercial buildings in the area, they eventually found a terraced building on the high street with a commercial ground floor and two vacant upper floors. When asked why they settled on this property, they noted that it was the only one where “everything came together.”

Purchasing a commercial building to covert proved more complicated than purchasing a purely residential building for several reasons. First, there needs to be alignment between the seller, purchaser and bank, as securing finance for a building that will be converted is likely to take longer and have more terms and conditions. For example, banks may only offer finances subject to planning approvals and detailed estimates for the renovation. These conditions can easily add a further 6-12 months to any acquisition and renovation timeline.

In this instance, the seller understood the individual’s intention and timeline, and was both able and willing to wait for the individual to get planning approval and finances in order. They note that this patience was quite exceptional, as “the seller could easily just accept a cash buyer.”

Noting the importance of good communication with any seller, the individual also suggested that securing funds to purchase such a building was difficult but not impossible. While this individual had experience raising finance on similar projects for professional reasons, they suggested that others should get specialist professional advice to assist with navigating financial options and requirements.

In this instance, the individual made sure to have 20% of total estimated funds available when applying to the bank, which helped with overall viability and increased their lending appeal. Further, they agreed to hold back on paying out a small portion of the mortgage until the completion of works, like a sort of performance bond.

Timing also proved to be difficult, as financial agreements were being finalised at the onset of the global Covid-19 pandemic. This resulted in temporary uncertainty and delays, but the individual viewed this as an exceptional circumstance.

The individual noted did not avail of the current planning exemption for VATSUs, suggesting instead that it would have been more limiting than receiving planning permission. In turn, planning has been an important and ongoing factor from the very beginning. Initially, the individual had to secure planning permission from the council to get approval for a mortgage – the bank would not give a residential mortgage to a commercial building without this being confirmed.

This first application was deemed risky as the prospective buyer takes on the time, cost and effort for applying before they own the building. In such circumstances, a good knowledge of the planning systems and local development plans can help increase the likelihood of approval. Consequently, the first plans submitted by the individual were relatively straightforward and referred to the local area plans.

The individual has since updated plans and resubmitted them for approval a further three times. They advocated for engaging with local authority planners early on and being iterative rather than submitting a substantial planning application before purchasing.

Opening up

The individual's initial estimated timeframe for renovations was two years. This has since been extended to three. While a survey had previously been completed prior to purchase, the individual decided to open up the building upon acquiring the property to reassess its conditions and determine what work was required. They noted that stripping back an older building is the only way to truly know what is happening and determine whether less evident structural work needs to be done. Appreciating this uncertainty, they recommended ensuring initial budgets have contingency built in to anticipate additional works – around 10-15% of the total budget. They also speculated that many people would walk away from such buildings if they knew the full extent of work required before purchasing.

The individual had anticipated that a partial rebuild would be needed at the rear of the building. However, opening up the building highlighted the need to rebuild all the building's floors. The individual worked with a building surveyor and builder to produce an updated report of the building. Structurally, the individual noted that old buildings in Ireland can consist of a mix of rubble, brick, and very old concrete, with limited or no foundations. These factors led to a reassessment of the project design and budget, which required a new planning application. The updated plan included steel supports for structural upgrades along with an extension to the rear of the building.

In looking convert the building to residential use, the individual noted that almost everything has had to be redone or reworked. Floors have been

reinstalled throughout, and the individual is now waiting to install stairs before subsequent works – including installing electricity, partitions and plumbing – can commence. Old drainage and plumbing have proven to be an issue, as have pigeons living inside the building. There have also been problems with the roof, so they are looking at having it completely redone. While not surprised, the individual is frank that the substantial renovation on an older building is inevitably a unique and technically challenging project, and “people need to realise that.”

The individual had done much of the design and renovation work themselves. They have proceeded without a contract manager, opting to instead seek out contractors individually and secure their own materials. They noted that this approach tends to be slower, more time consuming, and punctuated. For example, they might have to wait until the weekend to pick up materials. While this has been a more cost-effective option in their case, the individual does not recommend this approach to anyone who is inexperienced with building or renovation projects. While trying to work with local suppliers and contractors, skill and labour shortages and material cost increases have been exacerbated by delays within supply chains, making it harder to find the right people to complete works in a timely manner.

While the building is not listed, its façade and windows had to be dealt with sensitively. This posed a challenge when trying to increase the building’s energy efficiency, as retrofitting old frames proved too expensive and not eligible for SEAI rules. The only accepted options were to remove and replace the old hardwood windows or build a partition behind the windows. The individual selected the latter option and has ordered materials to complete this work. Additionally, access has been considerably challenging for many of the works, as the building is on a busy town centre street.

This renovation project has come a long way, and the individual hopes to complete works and move in within the calendar year. They note that they are not looking to take on any other personal renovation projects until this one is complete but would “absolutely do it again” – potentially working in partnership with others.

When asked how this process could be improved, the individual suggests that there are many positives and supports within the Irish context, including the variety of loans and grants currently available. They suggest a significant challenge is encouraging owners of vacant buildings to sell, and also propose renovating multiple buildings or units together to achieve better economies of scale.

Planning, regulations, and standards

I know the planning exemptions are only for a set period, but there should be a broader, certainly in town centres, a broader view on what permitted use is.

Planning is an important aspect in any VATSU renovation. While there is an exemption available for the conversion of VATSUs to residential use,⁵² owners will likely still need to notify their local authority to confirm this exemption.

This exemption is limited to nine or fewer units. Additionally, it is sometimes preferable to still proceed with a planning application, particularly when looking to make more substantial changes to the units or building.

I do hear of some [projects] where they would have assumed they'd want the planning exemption, but they worked out it's better going for planning. It is not the end of the world to go for planning, and it may be that's an extension put on with the planning, or the reconfiguration could be more relaxed for planning than it can be with the exemption.

One issue raised by participants was the multiple, intersecting approvals and differing guidance that can arise between planners, conservation architects, and fire and disability certifications. For instance, contradictions can arise between the requirements for rental standards, BER efficiency ratings, as well as conservation and Architectural Conservation Area (ACA) guidance. Participants proposed streamlining these processes into a single multidisciplinary application with a fixed cost, suggesting this can be other jurisdictions.

As VATSUs are somewhat unique projects, it was questioned whether current planning guidelines and building regulations are sufficiently flexible while also ensuring quality and standards are maintained for residential living. The extent to which current planning and minimum standards are suited to VATSU renovations is also important to consider. The main concern was how to maintain standards while ensuring that existing buildings could be dealt with in a flexible manner.

I met the architect for a city in Holland and he told me an interesting way about what to do there. They've 20 architects working in their multidisciplinary team, and the developer comes with the problem to them, and he works out how much time is he going to spend on the project. And he goes back to a budget for the developer and within that budget he'll have worked out the DAC, the fire cert, the planning and everything.

⁵² Irish Statute Book. S.I. No. 75/2022 - Planning and Development Act (Exempted Development) Regulations 2022. Access: <https://www.irishstatutebook.ie/eli/2022/si/75/made/en/print>.

Well, every application is going to be unique. So, you know there's no one-for-all blanket Band-Aid that you can say that'll cover everything but it's very difficult to get anybody to tie anything down and to say something. They love to be able to find something in a guideline that you already had that you knew about, but they'll still quote back to you again. You know what I mean? Whereas you're saying, well, that still doesn't really answer the question. You know, even with regards to these grants.

While some participants advocated for a separate set of guidelines distinct to VATSUs, most others felt that the current standards and regulations were suitably flexible in principle. Indeed, Ireland's current building regulations do recognise that alterations existing structures may not be able to adhere to guidance, codes, standards and specifications intended for new buildings.⁵³ While the guidance further notes that alternative approaches can be sought and considered in such instances, participants noted that such flexibility can be hard to approve and implement.

The challenge appeared to be ensuring that this flexibility was granted in practice, where local authority planners and associated professionals feel empowered and able to adjust and adapt their decisions to the unique circumstances of each VATSU or building. For example, one participant stated their application for grant funding to support them to renovate a vacant building into their home was refused because part of the building would be used for working from home. This was considered non-residential use and was, therefore, deemed ineligible for public financial support.

One option could be publishing additional examples of best practices for VATSU building regulations, particularly related to minimum spatial requirements, construction details, disability access, and fire safety. While some degree of flexibility is possible for existing buildings within current planning and building regulations, public financial support schemes like RLS are expected to ensure the renovated units meet minimum standards for rented housing. When buildings are unable to meet these standards, participants were unsure whether was better to find other uses for them, or advocate for more flexible standards.

...But from the professional development point of view, you know, it is clarity, speed, and knowing what the rules are that makes it much easier, actually, than the not having [sic]. It's like playing a game; it's easier when the rules are in place.

⁵³ Government of Ireland. *Building Regulations: Technical Guidance Document M 2022 – Access and Use*. Access: <https://www.gov.ie/pdf/?file=https://assets.gov.ie/241161/31b7614c-7df1-439c-abc0-0f16fb3e93a7.pdf#page=null>.

Navigating the process of planning and regulation can lead to delays and further uncertainty. Making this process more integrated, faster, and cost effective could help to accelerate renovation projects and potentially incentivise more owners to consider renovation as an option.

The interface of those ideas with converting a building that has empty space above the shop is exactly where the flexibility bit has to come in. I would imagine that that [disability access regulation] is absolutely the same as the fire regulations – that there needs to be examples to say, look, with all good intentions you are not going to be to widen that door because the protected structure people are saying, ‘No, you can’t widen that door,’ and, ‘Actually, the hall isn’t wide enough for that.’ So, it is how it is. There are certain things we can do, to do with surfaces or handrails, or whatever it is.

To encourage greater flexibility while maintaining standards, several participants suggested that national government could produce a typology of prevalent VATSU forms with guidance on how to address risks and common issues related to planning, regulation, and standards.

We do have experience in the sector of converting vacant and derelict office blocks or commercial units into very, very high standard homes and possibly there is a way to create maybe a framework of standards as opposed to one set of standards. So that, you know, within that framework... I think that sometimes with definitions, we get caught up in wanting to clearly define something in one straight line. But maybe if we have a framework, it might be an easier way of looking at things and when it comes to brownfield sites versus greenfield sites as well.

In addition to a more streamlined application and approval process, it was also suggested that public support for feasibility studies would be immensely helpful in the early stages of planning a VATSU renovation. As discussed above, a smaller rate of public funding to investigate the costs and works required to renovate a VATSU could help to ensure owners are more informed and prepared prior to commencing works. However, one participant noted feasibility studies should be encouraged but optional, as they could unearth potentially detrimental information for a prospective seller.

Flexibility raises important questions around liability, particularly in relation to fire certification and disability access. Participants spoke of the importance of pragmatism with these measures, but also warned that relaxing standards too much could increase risks. Liability is an important concern with relaxed planning, regulations, and standards which can dissuade officials from considering more novel or creative alternatives for a building.

There can be instances where a more flexible approach to planning and standards are possible, but

So, the fact that you're allowed to have a relaxation doesn't often translate into the Fire Officer granting you that relaxation.

it raises issues for fire safety. In response, some participants suggested that the need for access in VATSUs could be considered alongside other features like internal sprinklers. There could also be potential to extend or create external fire access, particularly if working to renovate multiple units or buildings. Another concern was the time required for a response from a fire consultant – with participants noting that the process can be quite slow in certain jurisdictions due to limited capacity. Participants suggested it might be preferential to get this input as early as possible, possibly through a more integrated approvals process.

Disability access certification (DAC) for VATSUs can also prove challenging. Once again, participants argued that DAC requires a pragmatic approach. Being above the ground floor means it might not be possible to make all units entirely accessible without inputting a lift. Participants encouraged all efforts to see what can be done in creative ways to ensure access, while also recognising the unique characteristics and limitations of renovating existing buildings.

I think the flexibility issue and consistency about the flexibility issue is critical. Consistency is absolutely vital.

When considering DAC, several participants noted that converting vacant ground floor retail could be an option for

creating accessible residential unit – particularly where there is housing need, and such units would not detract from the streetscape or negatively impact residents' privacy and safety. As with fire safety, working to renovate several units or buildings simultaneously can also increase the potential to creatively ensure accessibility.

When considering disability access, it was also noted that increasing housing stock close to services and amenities can also be seen as supporting accessibility. For this reason, information on disability access and universal design should be featured in any guidance on the renovation of existing buildings, and the renovation of VATSUs.

Heritage and conservation

Some VATSUs will be located in protected structures or include protected features. In these cases, plans and renovations must be reviewed and approved by conservation architects for work to proceed. While not all buildings will specifically be protected structures, buildings with VATSUs might also be traditionally built or located within an ACA, and therefore have particular requirements around how they should be renovated and

maintained. These considerations are surmountable but can add another layer of approvals or requirements to the renovation process.

I can get dispensation for [a] protected structure, but not necessarily for a traditionally constructed building that's not protected.

As with vacancy more generally, participants felt that a flexible approach is needed to ensure that the conservation of architectural heritage does not prohibit a vacant building from coming back into use.

Conservation and use or reuse don't necessarily go hand in hand. They should. And I see all the time... It's about a proportionate amount of conservation with the ultimate goal of reuse.

Another issue participants raised was the potential disconnect between current energy efficiency and retrofit requirements and the protection of protected features or ways of upgrading older VATSUs. Despite exemptions for energy

efficiency in older buildings, finding ways of increasing energy efficiency can come into conflict with the need to maintain a buildings' protected features or retain the characteristics required of an ACA. Proposed solutions can be prescriptive and cost substantially more than other options – such as updating or replacing protected windows.

While there are grants available for conservation, heritage, and retrofit, finding ways to respond to the competing needs of each of these funds is challenging. Bringing together different funds and requirements through a more integrated approvals process could go a long way to make these processes more legible and avoid the potential of having to redo or change features once construction is underway. Participants also proposed conditionally increasing available financial supports for traditional buildings or buildings within ACAs when renovations require more expensive preferred materials for renovation.

In any planning application – particularly when you are working with any, listed or not, existing buildings – there is always a clause. The stipulation where if design is of a degree – where basically you make an effort to make it look good – at least if the windows you put into that building aren't of the cheapest or worst... Perhaps that's a mechanism for achieving a happy medium within the heritage. It is either that or it [the building] sits there empty and eventually it falls down.

I think obviously at the same time from a developer point of view, sometimes if they own historic buildings, there's almost an intended strategy to let them go into disrepair so much that there's an option to demolish then and build higher as a part of that.

Much of this feedback has been orientated around the idea of an inexperienced or individual owner, who may have limited resources and be put off

renovation because of its inherent risk or uncertainty. Participants did note that more experienced or professional owners may be equipped to better deal with these considerations and could navigate these systems. However, they may not feel incentivised to renovate existing structures, waiting instead for property prices to rise or eventually redevelop for higher density, and value, uses.

Linking vacancy and sustainability

*SDG12.
Vacant buildings
are not
sustainable.
SDG11, too.*

It is widely accepted that the most sustainable building is the building already in existence. Studies are underway to assess the embodied carbon of retaining and reusing vacant buildings.⁵⁴ Alongside such research, it is important to find ways of aligning current efforts related to energy efficient retrofit and the reuse of vacant building stock, such as VATSUs.

Participants called for a closer alignment and integration of processes for vacant buildings with current governmental efforts supporting building sustainability, energy efficiency, and retrofit.

I wonder is there a way of capturing the carbon saving when reusing an existing building and to have that offset in the BER, so that they will get a higher BER without the same input as a new building? Because it is more sustainable, but they are not getting that benefit, are they?

In particular, participants suggested the ongoing SEAI one-stop-shop might be adapted or complemented with parallel guidance and supports for vacancy and conservation. However, expanding such remits and supports without increasing personnel, resources, and capacity would likely lead to an inadequate and overstretched service. For such supports and oversight to be effective, there will need to be sufficient personnel available with a range of expertise and possibly a list of contractors and service providers with experience working on such renovations and building projects.

⁵⁴ For instance, see current EPA-funded research project Town Revitalisation through the Integration of Vacant Buildings into the Circular Economy (TREBUChEt): <https://www.ichec.ie/academic/research/town-revitalisation-through-integration-vacant-buildings-circular-economy>.

As I said, the Conservation Officer speaks to them and says, 'Okay, we want you to be putting in a timber door; we want you to put in sash windows; we want this, that, the other thing.' And they are coming back and they are saying they want to make their house as energy efficient as possible. And, you know, they don't have this money to spend on doing what the conservation person wants. At the end of the time, when the grant is being paid out, it says that if you are not planning compliant you don't get the grant.

Further, integrating public oversight and support for vacancy, conservation, sustainable building, and retrofit can also ensure that multiple public funds are drawn down more effectively— without contradiction, or duplication.

You can use that on top of the grant. But, you see, this is where it gets confusing because there could be one... We even had one where there was some wall that they were doing and some of the wall was being paid for by the [vacant property refurbishment] grant and some of it was being paid for through SEAI and the conditions under the grant is you can't do the same. Like, the two pieces of work can't come across each other because you can potentially get work done under the grant and then not claim, or claim for that but it was actually done under SEAI. So, you are making money, if that makes sense.

Construction and timelines

Finally, it is important to attend to the intricacies of setting up building works and be informed and realistic about the kinds of works needed –

Really, what you want is people doing good work once.

and any potential stumbling blocks that may arise. While all renovations and conversions are unique, there is still potential to create guidance and highlight examples of successful renovations to build confidence and expertise in local officials, builders, and owners alike. In particular

There are usually things like woodworm and dry rot, and that kind of thing that you can't see until you open up.

VATSU conversions and renovations often require substantial works to bring them back into residential use. While not comprehensive, participants outlined some of common types of building work VATSUs may require prior to decorative work:

- Stripping back the interior to assess damages and prepare for renovation
- Putting in new flooring, partially or in its entirety
- Adding separate entrances and stairways
- Upgrading or insulating windows and doors
- Adding new windows, doors, or walls
- Upgrading, or adding, heating systems
- Structural reinforcements
- Fireproofing
- Electrical rewiring
- Reroofing
- Plastering
- Upgrading or adding plumbing
- Removing or repairing fireplaces and chimneys
- Removing cement and other exteriors
- Complete rebuilds, or extensions or exteriors
- ESB and water connections, either new or changing from commercial to residential
- Removing animals, such as pigeons

While most building works can be planned and anticipated, participants noted that there are always additional works (and associated costs) that arise on such renovation projects. These projects can include many different works and stages, which are frequently interdependent, and some of which are only known once works commence. This means these projects can become time consuming and more costly than anticipated. Endeavouring to include innovative construction methods, emerging technologies, and sustainable materials can further exacerbate these issues.

If the government could set up... I don't know if it's too onerous, but if they could set up a framework of approved contractors. I don't know if that's possible. Could they do that? And then, you know, if you are just one person you don't really know much about it, you know that this builder has form, they are registered.

Creating a list of experienced contractors who are qualified to undertake works on VATSUs could be useful for public points of contact supporting renovations – particularly on projects with grant approval. This was further encouraged by participants in light of timeframes associated with different vacancy grants and loans. Additionally, there is a significant opportunity for experienced contractors to position themselves as specialists of VATSU renovations who can oversee tendering, procurement, and coordination across multiple units simultaneously.

You're losing all your coordination on site. So, you have a window for a contractor, but you haven't got your final [approvals]. So, you miss him [which] has a knock-on effect as well.

Extended timeframes and uncertainties also mean that budgets must be able to withstand changes. Quotes for services and materials are generally valid short periods, meaning delays can void initial estimates, or necessitate additional time needed to source materials and reschedule works. Several participants estimated that VATSU projects should earmark between 15-20% contingency of the total budget for unexpected costs. Providing averages or estimates for different building works costs would be immensely helpful within a manual for different types of VATSU renovations. For such a resource to be useful, regular updates would be needed, to keep pace with market fluctuations.

Delayed timelines and increasing costs can be highly disruptive to any renovation project. However, this can be particularly challenging for individuals who are renovating with the intention of making the VATSU their home. Such individuals may encounter the added challenge paying for interim accommodation over a long period or attempting to live in a build site while completing renovations.

One of the things they pointed out that was a real added challenge is that you don't live in the building when you're doing it. So, it's [rent] just added on top [of building renovation costs], but you have [to have] somewhere else to live.

Ultimately, many of the challenges facing the conversion of VATSUs to residential use reflects the wider challenges surrounding vacancy, housing provision, and construction in Ireland. Participants recognised that these dynamics cannot be resolved for VATSUs alone but suggested that improving sources and processes for VATSUs could mitigate some of the identified risks and potentially increase their viability.

I don't know what you can solve there without solving the construction market, and that's an economic thing.

Case Study 4: Family renovation in small town

A family decided to renovate a historic mixed residential and retail building in a small town. Individuals within the family had experience in the building and architecture sectors and were motivated to take on their own renovation project. They initially sought to purchase an old Georgian building in a nearby city but had been unsuccessful.

Upon deciding to relocate, the family identified the town as their desired location and proceeded to look at several buildings in the area. This town was not granting planning permission for new builds due to infrastructural capacity constraints at the time, so they focused on finding an existing building to purchase. While looking, they found many properties' asking prices were more than they were willing to pay, despite often requiring substantial works and being in contravention of fire and other regulations.

They eventually identified a building on the high street which had been a home over 25 years ago. The previous owner had converted the building into a combination of flats/bedsits and two retail units on the ground floor, with the top (second) floor complete blocked off and inhabited by pigeons. The building was not on the market, but a local estate agent knew the owner was considering selling. They felt the asking price was reasonable and that they could take on the renovations needed to bring the building back into a home, while retaining the separate ground floor units for other uses.

Purchasing the building proved to be more complicated than expected, since the bank would not approve a single mortgage for the entire property due it being partially commercial. Instead, the building had to be treated as two separate properties. The family eventually decided to buy the ground floor with money previously saved and secured a mortgage for the residential portion of the building and garden. They noted that this approach would be difficult for anyone trying to buy for the first time, or without additional capital.

The family bought the building in 2017. In the early stages, they didn't have to apply for planning permission, as they were not changing the building's existing use, structure, or character. The building also did not have conservation status, so they were freer to make changes. The family planned to change the layout of the upper floors into their home, with the top floor as their main living space.

Businesses gradually moved out of the ground floor retail units after the family purchased the building. They have turned one of the units into a studio for their work. The other unit was initially trialled as a remote working hub just before the Covid-19 pandemic but has since received planning permission to be converted into a self-contained residential unit. They have found that many people are looking for smaller residential units in the town and have agreed to have a friend's elderly relation move into once the unit is

completed. While the family have had to get change of use permission to convert one retail unit to residential use, they found this (and associated approvals like fire safety certification) have been relatively straightforward to obtain.

Renovation

Initially, the owners said the building was somewhat unattractive and comprised a lot of cheap materials from previous renovations, such as two inches of concrete on every surface. Outbuildings were furthermore filled with rubbish and machinery and needed to be cleared out. Many structural changes were also needed, including removing and rebuilding the top floor of the building to make it structurally sound.

According to the family, almost everything has had to be redone to the building. This has included a variety of major works, ranging replumbing the building, refitting electrical systems, upgrading the ventilation system, and putting in a heat pump and underfloor heating. They have also sought to incorporate traditional techniques into their renovation. For example, they have used cow slurry to sweat out tar in some of the walls of the upstairs rooms.

One of their first tasks was removing concrete from all the walls. The walls were in good condition but very wet so needed to be left to dry for about a month, and then and then dry lined. Gable walls and chimneys were also in poor condition and required repairs. For the residential space, the family had to put new rooms and openings for windows on the upper floors and have more recently been working on bathrooms. Their initial intention was to create a separate living space for an elderly family member on one of the upper floors, but this has since changed. They are now currently getting new shopfronts put in, and still waiting to replace the building's windows.

The family brought in a contractor to help with big plans and found a builder from the local area who had completed previously worked for a family member. However, they have also undertaken a lot of the work themselves. Prior professional experience has helped them feel able to take on renovations, although they have also taught themselves new skills along the way – such as breathable lime plastering. They have also sought to incorporate traditional techniques into their renovation where possible. For example, they have used cow slurry to sweat out tar in some of the walls of the upstairs rooms.

One issue that arose further into renovations was the roof, which had deteriorated more than previously realised and required reroofing at a point when they had already undertaken internal works and were living in the house. The family had moved into the building after initial works in 2019, so additional repairs were not only a disruption to their living situation, but also came about during the pandemic, which resulted in additional disruption and

delays. Access for works was also challenging at times, particularly with a neighbouring property having control over certain access points.

Financing the renovations has been done in a slightly piecemeal way, taking on different renovation tasks as funding becomes available. In addition to personal savings and their mortgage, they have gotten a top up mortgage and received some inheritance which they put towards their works. While they couldn't avail of vacant homes loans or grants, they did get manage to secure SEAI funding for a heat pump despite initially being told that it wouldn't work in an older building. Since installing their heat pump, they are now showcasing how heat pumps can work in an older building, so long as care is taken with insulation and taping to ensure good air tightness throughout the building.

Reflections

Reflecting on the process, the family note that they've gone about works in a "kind of funny" way, suggesting it would be much easier to work with a general contractor who can oversee all aspects of the project. However, their circumstances have necessitated a more "piecemeal" approach, where they have overseen the project generally and undertaken some of the works themselves. This was possible, but meant works stopped and started when other things came up in life. Living in the building with children while doing these works was also challenging at times, jokingly calling the process the "ultimate test" for any relationship.

For the family, undertaking intensive and continued renovations over the last few years has highlighted the importance of having contingency plans. They emphasise that you "don't know what you're going to get" with an old building and that is important to accept this risk while also figuring out ways of reducing it throughout the process. Careful assessment of building conditions at the beginning of any renovation process can reduce the likelihood of unexpected surprises down the line. Likewise, while it was necessary to find good contractors and professionals with experience renovating older buildings, they state that it is equally important to do your own research to ensure you are making informed and detailed choices.

When considering what could have improved the renovation process, they say two things would have been useful: having a single point of contact for support and advice, as well as publicly available guidelines on best practice. As the family continues to complete renovate works their home, they hope their experience might inspire others to take on renovations to similar older buildings in town centres.

3.3 Scaling and coordinating action

Key points:

- Need to move beyond focusing on individual VATSU units, and seek opportunities to scale renovations across multiple units and buildings
- Support for VATSU renovations need to be complemented with investment in local amenities and infrastructures to ensure quality town and city centre living
- AHBs are not best placed to lead on scaled renovation of VATSUs of residential use

VATSUs are increasingly being examined for their potential residential use, yet it is widely recognised that they can be more costly, slower, and complicated to renovate than building on brownfield or greenfield sites. While none of these challenges are insurmountable, they can be a deterrent for owners and other actors considering such a renovation or conversion. This final section considers the potential of scaling and coordinating efforts to make the renovation of VATSUs. It also asks who is best placed to take on such projects, and where they should be prioritised.

Moving beyond the unit

Much attention to VATSUs for residential use has focused on either individual units or buildings with a small number of units. When considering the scaled renovation of VATSUs to residential use, many participants recommended looking beyond the individual unit as a way increase their viability.

It's so small scale. I think that's one of the issues. Because it's small scale and you have to put... a lot of resources are required, and it's only a small property.

This focus in Ireland on the individual unit... We should not ignore the individual but stop thinking about individual units and think, well, we actually need to take a block or a street, and we need a programme, and we need to invest in this into active land management.

Focusing on individual units in a piecemeal fashion misses the opportunity to explore more substantial or innovative renovations or conversions that can improve quality and reduce renovation costs per unit. For example, owners who have several properties with VATSUs might find it advantageous to take on larger scale renovation projects across multiple units, particularly if co-located.

The term pepper-pot keeps getting used. You are almost talking about the pepper-pot pooling. Maybe is there a way where you have, as you said, three or four units or owners or a block even and you can be working together, that would be brilliant.

Despite these possible gains, a scaled-approach would generally need to navigate the disparate nature of property ownership – including securing buy-in and effectively navigating multiple owners through planning, financing, and building works. Further, renovations at the street or neighbourhood scale would not only concern owners, but other local and public stakeholders as well.⁵⁵

Assessing need, place, and amenities

Part of the appeal that surrounds VATSUs is the idea that they might be a vehicle for bringing people back into town and city centres. Much of Ireland's housing development in recent decades has been in ever expanding car-reliant housing estates. Participants suggested that increasing housing stock through VATSUs could potentially contribute to improved quality of life for residents, through proximity to amenities in towns and city centres. However, there was also a concern that such units may also face challenges with noise, lack of parking space, or the absence of private outdoor space.

It's a case if you make places attractive, places you would actually want to live. It's probably a cart before a horse scenario. Maybe that's something to think about on a planning piece. Is there a town where, like, what can we do to make this place attractive to actually get people in? It's the push-pull factor, you know?

An important question that remains unanswered in this research is, who wants to live in renovated VATSUs, and why. Who are these individuals, what are their needs and motivations for such a preference, and what supports would be needed to allow this to occur on a wider scale? Several participants suggested VATSUs could be particularly well suited to key workers who presently have difficulty accessing housing or particularly long commutes. Others have suggested that units may appeal to individuals or smaller households across different income brackets.

⁵⁵ It is important to note that this suggestion was made with reference to the many examples of regeneration initiatives and research that have included and vacancy within their objectives, such as Drogheda's Westgate Vision (https://assets.website-files.com/622f1d4b8d6de050c3fdd210/62b43203c96ec84522e8c246_westgate-vision-a-townscape-recovery-guide-june-2018_compressed.pdf) and the Town Centre Living Initiative pilots (<https://www.gov.ie/pdf/?file=https://assets.gov.ie/77498/3b9f04d1-987f-4ed9-ac4c-750162e3f2a6.pdf#page=null>).

If there is reticence to living in such units, attending to the concerns of potential residents is important. Is it due VATSUs' locations or suitability different types of inhabitants, or a question of culture, preference and/or prejudice? For instance, finding ways to reduce traffic noise in the night hours, creating more public green space, building communal infrastructures for the likes of waste and parking can do much to improve town and city living. Participants suggested that creating and investing in public infrastructures and amenities should accompany efforts to encourage VATSU renovations in areas with high housing need, particularly where there is substantial long-term vacancy.

Making sure that the right services are in place in the towns. We are talking about... Again, I am coming obviously from a very particular perspective with disability, so health care services, you know, having access to transport, having access to shopping, having access to community spaces, or communal groups or whatever it is. That are in these towns and cities.

At the same time, some participants questioned whether promoting residential conversions might result in the further disappearance of mixed use that has traditionally marked town and city centres. This concern is a reminder to take care to think about the conversion of VATSUs in relation to the various uses and sensitivities of each street and neighbourhood, and their associated community, development and land management plans.

With commercial and retail vacancy is continuing to rise in Ireland, participants noted that it is important to consider how commercial and mixed buildings (including VATUs) can be occupied and inhabited without losing their mixed use. For example, one recent architectural project proposed reducing ground floor retail and commercial space in VATSU buildings to ensure some liveliness on the street front, while expanding residential space and street access at the back of the ground floor.⁵⁶

It's usually if one does up one building, others will follow. Even though the first one is always the most difficult and you need someone who really wants to do it. But once you have one, people see what can be done, others will follow. The first step is the most difficult to then convince others to do it.

⁵⁶ For example, EWA Architects proposed the 'Working Home' model in the Irish Architecture Foundations' Housing Unlocked exhibition, which reduced ground floor retail space, inspired by street front studios and micro-retail units in other countries: <https://housingunlocked.ie/projects/the-working-home/#:~:text=The%20Working%2DHome%20is%20an,%2Dthe%2Dshop%20apartment%20living>.

Participants further suggested that encouraging the renovation of VATSUs should be scaled to a street or community scale and have clear mechanisms for community input. Initiatives like the Irish Architecture Foundations' Hometown Architect scheme,⁵⁷ and Scotland's community retrofit efforts were raised to emphasise how wider scale regeneration and upgrading can be undertaken with meaningful community involvement.⁵⁸

It's supporting these ground level organisations and being able to – particularly when you are looking at property and renovation – to give the power to embedded local entities that are totally embedded at community. To be able to give the supports, because if somebody has to pay for our time, this hometown architect thing, there's funding for us to do that and that's kind of what we are doing is in this vein.

⁵⁷ Irish Architecture Foundation. *Hometown Architect open call for town centre regeneration projects*. 1 November 2022. Access: <https://architecturefoundation.ie/news/hometown-architect-open-call/>.

⁵⁸ Chartered Institute of Building. *Harnessing Scotland's Social Housing Expertise*. 23 November 2023. Access: <https://www.ciob.org/news/new-report-on-social-housing-retrofit-in-scotland>.

Case study 5: Thinking beyond the unit

One architect offered reflections on several projects where VATSUs have been renovated for residential use, based on two decades of professional experience in both private practice and local government across a variety of Irish towns and cities.

While working in private practice in a town, they were involved in a wider town regeneration plan that was looking to mitigate against the spread of dereliction in the town centre. The first part of their work was to do a survey of the area and identify vacancy across the town centre. They then contrasted this with information surrounding Architectural Conservation Areas (ACAs), protected structures, special features in the area, and typography.

Analysing this information, they created long sectional drawings of the town centre and a highly detailed and accurate representation of vacancy in the town. Their approach focused on “block design” rather than individual units, so that vacancy could be addressed on a wider scale and reinvigorated for different needs and uses. This plan has served as a basis for a local strategies, proposals, and development funding applications.

Individual buildings

At part of this plan, the architect and their team worked with property owners on the renovation of two commercial buildings with residential units on the upper floors in the mid-2010s, some of which were in poor condition.

The first was a historic building with several vacant one-bedroom units and bedsits. The property owner had been in possession of the building for a long time, and decided to invest in renovating the building for residential lettings so it could provide a consistent income stream in old age. The owner had a substantial, but fixed amount of money to invest in renovating the property and was also cautious following the financial uncertainty the global financial crash.

The architect’s firm worked with the building owner to design and oversee the renovation and engaged with the local council on behalf of their client. They first went about securing planning permission and other regulatory approvals and certifications. They found this process to be quite difficult and siloed, where they had to go back and forth between different officials and consultants to negotiate changes that appealed to everyone before lodging any applications. They suggested that this could be done much more holistically by the local authority through an integrated process and service. Further, it was mentioned that local officials suggested that the owner would have to pay development contributions on the renovation at one point, which almost led to the renovation being cancelled.

Upon receiving the requisite approvals, a building company was contracted to lead on works. They started by stripping back much of the building, including demolishing much of the internal structure, taking out damaged chimney pieces, and reinforcing the internal structure with steel. There were no issues with the windows. To ensure fire access, they also had to build out the back of the building and create external stairways overlooking a courtyard at the rear. They also changed layout of units so that living spaces were at the front of the building (onto a busy commercial street) and bedrooms were located at the quieter back of the building. While this was quite a substantial renovation, they found it was possible to complete works and end up with quality units once plans were agreed. Finding a good contractor familiar with more complicated projects also made this renovation much easier.

Following this project, the architect and their firm oversaw another renovation of commercial buildings, converting vacant office units to residential use. The owner was quite cautious, and many stages of the renovation had delays and were stopped along the way. This building also required substantial works, but the considerations were distinct to the building's location and condition. They note that finding solutions that satisfied fire officers and conservation officers took a lot of negotiation.

The building was in an ACA in the town centre, which brought certain requirements with it. For example, the building had timber sash windows that needed to remain, so the firm decided to place a secondary piece in front of the window, thereby retaining the barrier and turning the space in front of the window into a window seat. Like the previous building, the residential units were laid out with living space overlooking the street. For fire safety, stairwells and fire sprinklers had to be installed.

Beyond the building

In more recent years, the architect continued to work on housing and community redevelopment within local government and become increasingly convinced that focusing solely on individual units or buildings is not the best use of time or resources.

They suggest effective leadership, cultivating expertise, and good coordination in local authorities can play a significant role in making renovation and regeneration projects easier and more appealing. Having the right people in leadership and frontline positions is essential for achieving systemic or cultural transformations.

Further, the architect noted that pursuing VATSUs renovations within wider regeneration schemes should tap into “what is already in there by the community,” for instance through placing supports behind individuals and

groups interested in (or already undertaking) regenerative projects in their communities. Reflecting on housing policy and imperatives in Ireland, they suggest the push to meet targets can lead to a preference for speed – e.g. continued and expansive development on greenfield sites – over planning for the long term.

Most recently, they have worked with cross-sector forum and devised a charter for sustainable urbanism. While seemingly separate from the renovation of VATSUs, these efforts are considered integral for creating a mandate to pursue compact growth within city centres and invest in the reuse and renovation of existing vacant building stock to address housing needs. They note that these efforts are a starting point but argue that communication and creating a public mandate for local governments will make it easier to pursue funding and take on bolder public projects in their areas.

So far, this had led to a proposal for the regeneration of a city centre block with high rates of vacancy, much of which is hidden from street view. As the proposal is refined and resources are sought to support its implementation, the architect hopes it will demonstrate how a more integrated approach to renovating vacancy space for residential use can be part of more integrated plans that pursue compact, sustainable urban development and thoughtful use of space. Specifically, they emphasise how working across multiple units or entire blocks opens opportunities to take more creative approaches to renovating and retrofitting – such as building new access points for multiple units or building in communal space.

According to the architect, an important part of improving and scaling renovations of VATSUs is “the structure of governance. If you do not have governance, if you do not have the personnel who are in the right thing, you don't have any success.” Creating an environment for effective governance means building up relationships between different officials, as well as ensuring staff have the skills and experience to understand problems arising from complex renovations of old and vacant buildings.

Leading the way

This research has been motivated to understand the renovation of VATSUs to residential use, particularly considering Ireland's urgent need for more quality social and public housing. Efforts to deliver on housing targets must reconsider where to focus on housing delivery amidst efforts to move away from greenfield development.

Participants noted growing interest amongst private sector developers to re-evaluate the potential of VATSUs in areas where market conditions are deemed favourable. Likewise, there are examples of individuals choosing to take on such renovation projects for personal use or to create rental properties. These kinds of undertakings are likely to continue, but often with VATSUs that are more desirable, easier to convert, or have some personal value.

There's a fine balance there as well. You know that you don't [want to] make it, create a model where the property developers see it as a great opportunity. Which, you know, tips the scales and then, all of a sudden, the costs are going up on the properties as well.

While not all VATSUs can or should be converted to housing, participants nevertheless felt that there was a sufficient quantity in towns and cities across Ireland with the potential to become quality housing. The problem identified was leadership and oversight, as it was felt that private sector actors and individuals were unlikely to lead on scaling VATSU renovations across Irish towns and cities.

It wouldn't necessarily mean the state has to intervene in this. But given where we are in the property market, unless the whole fundamental property market changes, I think it's a requirement that the state intervenes. It's not necessarily a negative, so long as it doesn't lead to, I suppose, a situation we had some years ago where – it was a different scenario really – where you had lending on the basis of property value. You know, I think the last thing that's going to happen now probably is tax breaks. Stuff like that seems to be off the table.

If VATSUs are to be promoted as a scalable opportunity for residential use, it is important to consider how the state can be best placed to support this. Are current financial supports and VHOs sufficient, or should a more active role be taken?

There's definitely a need for that sort of state role within housing provision to expand. But there's a big kind of question about how that expands and, you know, how that lands in particular kinds of programmes.

The role of the state in development, land management, and housing is a longstanding area of discussion in Ireland.⁵⁹ Participants suggested exploring ways to allow housing providers and other actors collaborate to oversee and instigate the scaled conversions of VATSUs to residential use. This could include involvement of the Land Development Agency, local authorities, properties owners, and the Irish Council of Social Housing, amongst others. Likewise, a scaled and cooperative approach to converting VATSUs for social housing could be piloted with a willing property owner, or in a specific area – in turn, complementing efforts around neighbourhood and town centre revitalisation.

Part of this role could include the acquiring of VATSUs or overseeing their renovation on the commitment that they become long-term social housing. Schemes like RLS have already facilitated this to an extent in some locales, but they generally are reliant upon property owners or individual AHBs being responsible for the renovation process.

There's the need for this creative and linked-up thinking, not just about housing but also the reuse of space which seems so crucial here.

While participants advocated for the involvement of owners wherever possible, there was also a question of whether and when government should be able to intervene through compulsory measures. The government's current Compulsory Purchase Orders (CPO) Activation Programme has allocated funding and set targets for acquiring vacant and derelict property nationally.⁶⁰

It's probably easier for the local authorities rather than private individuals to do it because they can upscale it. I know it's good to say we want private individuals to do it, but the easier way is probably to have the local authorities, or the government do it.

However, separating vacant upper floors of buildings for compulsory purchase may not be possible, so potential acquisitions might include vacant ground floor retail or commercial space.

Participants cautioned that CPOs and similar processes are slow to progress and far from a silver bullet. However, they also suggested that investigation into options for the public acquisition (voluntary or compulsory) of VATSUs is needed. Some argued that a public or coordinated acquisition strategy for VATSUs could contribute to public housing stock, be leased or sold to AHBs as social housing, or become a new focus for cost rental housing strategies. Likewise, acquiring vacant buildings and blocks with

⁵⁹ National Economic and Social Council (2018) *Urban Development Land, Housing and Infrastructure. No. 145, April 2018*. Access: <https://www.nesc.ie/work-programme/land-use-land-value-urban-development/urban-development-land-housing-and-infrastructure/>.

⁶⁰ Department of Housing, Local Government and Heritage. *Compulsory Purchase Orders (CPO) Activation Programme*. 18 July 2023. Access: <https://www.gov.ie/en/publication/5a725-compulsory-purchase-orders-cpo-activation-programme/>.

VATSUs could feed into mixed use redevelopment and community-led regeneration. Several participants also suggested that providing access and funding for cooperative and cohousing groups could be another way of undertaking and scaling the VATSU renovations.

AHBs are, and will continue to be, major contributors to the national supply of housing. They have a demonstrated history of delivering social and affordable housing at scale, with six of the large AHBs having delivered almost a fifth of the Government's national target for housing completions in 2023.⁶¹ However, perhaps more so than other potential developers of VATSUs, they are constrained by resources, time, the urgent need for housing and the degree to which they can absorb risk.

Then, also, we have the housing crisis, and I think the housing crisis tends to win out, you know? So AHBs are under such pressure to get a certain amount of housing delivered that they're going to take the greenfield sites. They're going to take the easier conversions.

There are already some examples of AHBs converting or renovating vacant buildings, including VATSUs, to create social housing. Additional VATSU renovation by AHBs could be possible in future. Yet, it was cautioned that VATSU renovations are resoundingly less efficient and cost-effective than building a new development, refurbishing a less complex unit, or buying completed units. This, along with the pressure to realise housing targets within the broader housing crisis, incentivises AHBs to pursue easier and more affordable housing options. That said, participants did suggest that AHBs could be ideal purchasers of renovated VATSUs in turnkey condition, so long as the cost was competitive with other forms of housing.

⁶¹ Approved Housing Bodies delivered 5,325 homes in 2023. *RTE News*. 19 December 2023. Access: <https://www.rte.ie/news/business/2023/1219/1422847-approved-housing-bodies-delivered-5-325-homes-in-2023/>.

Case Study 6: AHBs and VATSUs

Over the course of the VATSU project, colleagues in Dublin Simon Community (DSC) decided to look at the feasibility of renovating a building with VATSUs to create independent social housing for people who are, or have been at risk of, homelessness.

As a registered AHB, Dublin Simon Community has established property acquisition, development, and facilities teams within their organisation. Like other AHBs, they have taken on a combination of projects to increase their housing supply, including acquiring units in turn-key condition, as well as renovating existing buildings and developing new properties. They tend to seek out apartments, houses, and smaller purpose-built developments across Dublin and surrounding counties, generally requiring one- and two-bedroom units for single individuals or small families.

Dublin Simon's interest in VATSUs stemmed in part from recognising how widespread vacancy over shops is in the centre of Dublin, despite the legacy of government schemes (such as the Living City Initiative) that have sought to encourage their reuse. Additionally, they noted that it can be difficult to locate potential units in town and city centre areas near services and clients' support networks.

Dublin Simon has increased its housing stock over the last decade, with nearly 300 independent living units at the time of research. While much of Dublin Simon's existing stock has been acquired second-hand, they have built some developments largely on smaller brownfield sites. Their imperative is to increase housing stock for their clients, in the most efficient and cost-effective way possible. While they can avail of public funds for social housing, they note that limits and approvals for different types of public funding restrict what is considered a feasible project. There can also be differences in how local authorities and national government operate various public funding schemes for social housing.

Despite wishing to increase housing stock, colleagues note that the housing crisis has hampered the availability of suitable units. They have several developments in the pipeline and speak with local authorities about acquiring land and buildings for housing development. However, gaining access to other buildings and sites can be more complicated, and requires engagement with the local authority to ensure multiple social housing providers are not bidding on the same property.

Acquiring a property

All acquisition processes begin with searching for potential buildings or units in areas of interest. Not all opportunities are listed. Sometimes colleagues will hear through networks about a property owner who is potentially

interested in selling but has yet to list the property. At this stage, members of the acquisition and development team would look to gather additional information on the property, including initial visits.

Once a potentially suitable property is identified, they will then conduct preliminary financial assessments and due diligence, including ensuring that no other AHBs or first-time buyers are looking into the property. They also will gauge local authority support before proceeding further, which will also check whether funding availability and timeframes can meet the vendors' expectations. Longer timeframes required to gain local authority support and apply for public funding can be at odds with a faster paced commercial property market.

At the next stage of the process, colleagues will conduct a feasibility study. This is done before applying for public funding to acquire and renovate any units or building. The feasibility study consists of a more thorough review of the building's condition, and assessment of required works, costs, risks, and a recommendation on how to proceed. Findings from the feasibility study are presented internally as a report, which the organisation uses to determine whether it wishes to acquire the building.

While colleagues say there is no lack of public funding available for acquiring social housing, buildings requiring substantial and costly refurbishments can be harder to justify. In many ways, such buildings are seen to start at a disadvantage. Scale can play a role in viability, as it is much more efficient to undertake assessments, feasibility studies, approvals and works for multiple units or an entire building than a single unit.

Assessing VATSU feasibility

As part of this research, colleagues identified and completed feasibility studies for two buildings with VATSUs in Dublin city centre. The first building is a period building in Dublin's north inner city, with basement, retail ground floor, and two vacant upper floors previously in residential use.

While the building's location was attractive, it was in poor structural condition and needed substantial investment, and technical work to make it habitable. The building previously had planning permission for refurbishment and the development of an additional structure, which has since lapsed. The building has been shelled out, with some works completed following the previous planning application. However, there has also been deterioration to some aspects of the building in recent years, as it has been vacant and exposed.

Additionally, the building's floor plates were relatively small, and any renovations would be restricted in terms of what they could do to maximise

space for units. This limits the number of units that could be included within the building but would result in at two smaller units on the first floor and a larger unit on the upper floor.

The second building was an empty three-story terraced Georgian property that had once been residential with a retail ground floor, but since used as an office building for many years. This kind of building is slightly different to a commonly imagined building with VATSUs in Dublin but is typical for the city centre. It was reported to be in generally good condition, structurally sound, although the conversion to offices had changed the interior. Interior and technical works would be required to bring it back to residential use, but it was seen as a generally attractive building to convert for housing.

Colleagues suggested they could potentially convert the building to three units but were unsure what could be done with the ground floor. While they were interested in converting the ground floor to an accessible residential unit, they noted it would be hard to get planning permission for such a conversion as it changes the street frontage. If they were unable to convert the ground floor to residential use, the ground floor of the building would be ineligible for public funding. This detracts from the building's attractiveness, as colleagues would prefer to have control over the entire building.

For both buildings, colleagues assessed the costs of applying for planning and renovations and found that the cost of delivery per unit would be substantially more than other acquisitions and developments. Given their focus on efficient and cost-effective delivery of housing, the initial assessment was that these types of acquisitions would not be viable for an AHB. They questioned who would be able to deliver such renovations and conversions when they are not considered financially viable by private market actors.

Weighing up VATSUs

Reflecting on their feasibility study, colleagues estimated that renovating a building with VATSUs can be up to 2 to 3 times more costly than delivering a new unit. There are also many additional uncertainties, risks, and challenges associated with completing such projects, compared acquiring or developing a new building.

Financial viability was an important consideration for any acquisition, particularly when public funds are in question – there will be buildings and units that don't "work" financially to renovate or redevelop. If this is beyond the remit of current funding for social housing and the imperatives of AHBs to increase social housing availability, colleagues questioned who should take on these buildings. There was no answer to this question, but colleagues did note they would be more than happy to acquire renovated units once works are completed.

Colleagues also raised the question of what kind of VATSU renovation would be desirable for their clients. With the rising cost of living and the limited availability of social and public housing units, colleagues suggested that people are cautious to ensure they are allocated housing that will meet their long-term needs, and which are energy efficient with in lower utility costs. If renovated VATSUs are more costly to produce and less efficient and/or smaller than newer units, they are less likely to be a viewed as desirable social housing by clients. It might be possible to convert certain VATSUs to top standard housing, but others may invariably be limited by smaller floor plates, architectural or conservation requirements, or their surrounding environment.

While Dublin Simon has not ruled out the possibility of acquiring a building with VATSUs to convert into housing, they do not plan to place the small-scale renovation of VATSUs as a priority area for their housing strategy at present. With the pressure to deliver housing, they must try to “bet on the strongest horse in the race.”

Summary of Factors Assessed in Feasibility Studies

While the specific detail of each property cannot be contained in this report due to market sensitivities, the following factors were assessed with respect to each property:

- Property Location and Description
- Development Plan Zoning, Planning History and Current Application for Site
- Existing Building Condition
- Assessment of Value
- Capital Costs: Projected Development Costs

Table 2: Projected development costs assessment table

Category	Total	Unit Cost
Site acquisition		
Sub-total		
Construction Cost		
Contingency @10%		
Insurance		
Site Investigation & Reports		
Sub-total		
Utilities & Contributions		
Technical Fees & Salaries		
Contingency Soft Costs		
Sub-total		
Total All-In Delivery Cost		
Sub- Comparison with Delivery Cost of:		
<ul style="list-style-type: none"> - Similar-yield Dublin Simon Development - Dublin City Council Cost Report - SCSl: The Real Cost of New Apartment Delivery 		

- Operational Costs
- Risk Register

Table 3: Risk register assessment table

Item	R	A	G	Risk Identified
Access				
Neighbourhood				
Planning				
Financial				
Funding				

- Local Authority Support
- Next Steps (for potential funding and approval)
- Concluding Assessment

Table 4: Concluding assessment table

Source	
Planning	
Funding Options	
Delivery Options	
Local Authority Support	
Strategic Fit	
Location	
Challenges	
Final Recommendation	

4. Conclusion and recommendations

Above the shop living has a long history of being promoted as a potential opportunity for increasing housing stock in Ireland, yet such units remain vacant across the country. This report has set out the current support, challenges, and opportunities surrounding the renovation of vacant above the shop units (VATSUs) to residential use, particularly for social and affordable housing.

These insights draw upon reviews of policy and academic literature, focus groups with a diverse array of experts and stakeholders, and case study interviews with individuals directly involved in the renovation and conversion of VATSUs. The analysis presented is based on this research, and consequently adopts a qualitative focus.

We conclude this report by reiterating that not all VATSUs should be converted to residential use. The premise for this research is focused on encouraging a more effective and coordinated approach to identifying and supporting the renovation of VATSUs where suitable. While private actors and committed individuals will continue to renovate VATSUs, our recommendations are centred around the potential for scaling up the renovation of VATSUs to contribute towards quality affordable, social, and public housing needs. To accomplish this, fundamental questions need to be addressed:

- Who should instigate and undertake such renovation processes when they are not deemed financially viable by private actors?
- What should be the public benefit when state finances and supports are used for (and, often, integral to) such renovations and conversions?

Answering these questions raises wider questions around the state's role and strategy in pursuing vacancy as a priority opportunity for housing objectives and regeneration more broadly. Devising a coordinated and proactive strategy to scaling up the renovation of VATSUs could be an opening for more innovative, intensive and tailored responses to vacancy more generally. Different pathways will be needed to account for different owners and VATSU types and reflect more tailored and differentiated approaches. And so, the recommendations below summarise and consolidate suggestions and opportunities for gathered across the research.

Review public supports' contribution to housing and beneficiaries

- Promote financial supports that have been fulfilling housing requirements, and consider amending/resigning underwhelming or ineffective supports
- Look into the possibility of drawdown public supports prior to project completion, or locate and promote alternative sources of funding to support renovation projects as they are underway
- Examine the potential for feasibility grants to examine the residential potential of VATSUs, including estimated costs for renovation
- Explore tax rebates, or similar, to incentivise the renovation or sale of VATSUs for social or affordable residential use in areas with high housing demand
- Examine the potential benefits and risks associated with rebating VAT on renovation costs associated with long-term vacant buildings that contribute to social or affordable housing

Extend and integrate public oversight and support

- Review VHO roles and oversight to ensure current roles of sufficiently resourced, experienced, and supported by multidisciplinary teams within each local authority
- Establish dedicated public local or regional points of contact for guidance and oversight on VATSUs – including accessible guidance and support at all stages of on renovation planning and works, including supplier information
- Examine ways of integrating support and guidance on VATSUs (and vacancy more generally) with parallel efforts addressing building sustainability, retrofit, regeneration, and conservation

Improve and broaden information

- Build on the 'Building Back Homes' manual by creating a specific VATSU manual and regularly updated examples for prevalent VATSU types
- Collect innovative and efficient construction strategies to prevailing issues within VATSU renovation projects, including regularly updated costings
- Publish and distribute regular guidance on techniques that illustrate effective ways of responding flexibility within existing frameworks and regulations

Look beyond individual units

- Seek out owners of multiple VATSUs, particularly when co-located across multiple buildings, to examine ways of renovating simultaneously to increase cost-efficiency and better-quality residential units
- Establish and promote communal infrastructures and facilities (e.g. street parking, bike storage, waste disposal, green spaces) and favourable regulations (e.g. noise reduction) in areas where VATSU renovation is being pursued
- Prioritise VATSU renovations within wider block, street, and community regeneration agendas, ensuring integrated housing and regeneration funds are available to support such efforts
- Trial innovative renovation designs of vacant buildings in areas with high commercial or retail vacancy to improve local street life while expanding residential opportunities from VATSUs

Create partnerships to target and scale VATSUs for social, affordable, and/or cost-rental housing

- Pilot collaborative and cooperative funding and project management mechanisms for VATSUs renovation and retrofit
- Undertake a coordinated renovation strategy of co-located buildings with VATSUs in areas with acute housing need
- Integrate capital funding for housing with regeneration funds to undertake community regeneration projects
- Establish partnerships between government and not-for-profit housing providers, with a view to releasing renovated VATSUs as a combination of affordable, social, and cost-rental housing

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