



**Glasgow City Council**  
**City Administration Committee**

**Item 7**

26th March 2026

**Report by Councillor Ruairi Kelly, City Convener for Housing, Development, Built Heritage and Land Use**

**Contact: George Gillespie, Ext: 79106**

**Non Domestic Rates Grant: Heritage Building Viability Grant Scheme**

**Purpose of Report:**

To seek approval to engage Glasgow City Heritage Trust to disburse grant in accordance with Heritage Viability Grant Scheme.

**Recommendations:**

It is recommended that the Committee:

1. note the contents of the report;
2. Delegate Executive Director of Neighbourhoods, Regeneration and Sustainability to approve grants as recommended by Glasgow City Heritage Trust and their administration costs from a total budget allocation of up to £1,000,000;

Ward No(s):

Citywide: ✓

Local member(s) advised: Yes  No  consulted: Yes  No

## 1. BACKGROUND

- 1.1 Non-Domestic Rates (NDR), sometimes referred to as Business Rates, is a property-based tax that is levied on business premises and is used to fund local services provided by the council, including those provided to businesses. In Scotland, the NDR regulatory framework is fully devolved to Scottish Ministers and the Scottish Parliament.
- 1.2 A change in legislation took effect in April 2023 where Scottish Government gave discretion to Local Authorities on the award of Empty Property Relief. This Relief was made in the case of Listed Buildings which are vacant but are assessed as being capable of occupation. After April 2024 Glasgow City Council decided to exercise this discretion and end the Empty Property Relief in part to incentivise re-occupation of Listed Buildings. In most cases this has been seen to be beneficial to the City's heritage, keeping buildings in occupation. However, it is recognised that in certain circumstances, whilst buildings are theoretically capable of reoccupation, the cost of works to bring a building into a state that could be re-occupied are not commercially viable. This grant fund aims to address this economic obstacle to reuse of vacant Listed Buildings.
- 1.3 In response to these particular circumstances - [Budget Report 2026/27](#) as presented to [Full Council 24<sup>th</sup> February 2026](#) made provision for £1,000,000 capital allowance for Heritage Viability Grant Scheme. This will support a pilot grant scheme to close development deficits and bring empty historic properties back into productive use. It will fund only the physical works required to reactivate floorspace, with impact measured by square metres restored and income generated to cover future rates.
- 1.4 This paper provides an overview of process in delivery of the above and seeks approval to engage Glasgow City Heritage Trust (GCHT) to disburse grant in accordance with guidelines as set by Council.

## 2. GRANT PROGRAMME

- 2.1 As is noted above the objective of this Grant Scheme is to bring floorspace back into use, which in turn will generate sufficient revenue to cover the NDR which is now liable. Grant is therefore to be made to facilitate development where there is 'market failure' because costs incurred in the development are not met by uplift in value as a result of works – i.e. the project is not financially viable. Under this premise grant is to be awarded to third parties to support them to undertake physical works with the amount of funding made based predominately on the amount of floorspace and consequential rent generated per £1 grant invested. Grant will only cover the amount of development deficit in bringing the property back into use and achieve an income sufficient to cover the cost of NDR. Any costs beyond will require to be met by the owners, either from their own resources or additional grant funding sources. Works to bring the building back into use should also ensure that NDR liability is sufficiently covered for sustainable future of the building.

- 2.2 In seeking to deliver this most effectively it is recommended that GCHT are engaged by the Council to deliver the grant scheme through a Service Level Agreement including both an allowance for administration costs and reimbursement of grant monies made.
- 2.3 Established in 2007, GCHT is an independent charity which delivers a citywide grant programme to facilitate owners to restore Glasgow's at risk built heritage . GCHT also deliver a variety of outreach and heritage skills training programmes. GCHT is funded through a partnership between the Council and Historic Environment Scotland (HES), with GCC making a contribution of £240,000 per annum as approved by [City Administration Committee](#) matched with £848,000 of HES funding per year. In addition to this GCC also has in place a procurement framework which reflects the particular status of GCHT as a unique organisation and partner of GCC in furthering works to the City's heritage and administering grants for historic buildings.

### **3. DELIVERY AND FINANCIAL MONITORING ARRANGEMENTS**

- 3.1 NRS will enter into a Service Level Agreement with GCHT which will specify project outcomes and timescales, grant claim processes, reporting and monitoring requirements, administration costs, and, where appropriate, clawback and subsidy control clauses if applicable.
- 3.2 Governance of funding awards and project delivery will be carried out by senior officers within NRS. Relevant projects will be reported to GCC's Capital Board.
- 3.3 A paper on project delivery and outcomes will be presented to Economy, Housing, Transport and Regeneration City Policy Committee in due course and project spend will be monitored for Best Value and reported to GCC's Capital Board accordingly.

## **4 Policy and Resource Implications**

### **Resource Implications:**

<i>Financial:</i>	Council will contribute £1,000,000 grant funding for disbursement by Glasgow City Heritage Trust
<i>Legal:</i>	GCC Legal Services will conduct due diligence on the process to provide support where required.
<i>Personnel:</i>	Personnel resources required to assist in the delivery of the overall programme will be supported through existing project resources.
<i>Procurement:</i>	Procurement through existing Framework.

**Council Strategic Plan:** The following Strategic Plan outcomes are supported:

Grand Challenge 1 – Reduce Poverty and inequality in our communities.

Mission 3: Improve the health and wellbeing of our local communities and Mission 4: Support Glasgow to be a city that is active and culturally vibrant.

Grand Challenge 2 – Increase opportunity and prosperity for all our citizens.

Mission 2: Support the growth of an innovative, resilient and net zero carbon economy.

Grand Challenge 3 – Fight the climate emergency in a just transition to a net zero Glasgow.

Mission 2: Become a net zero carbon city by 2030.

Mission1: Create safe, clean and thriving neighbourhoods.

**Equality and Socio-Economic Impacts:**

*Does the proposal support the Council's Equality Outcomes 2025-29? Please specify.*

Yes,

*What are the potential equality impacts as a result of this report?*

The proposal is expected to generate a positive equality impact, strengthening access to employment, social and cultural opportunities.

*Please highlight if the policy/proposal will*

Funding will improve the physical environment, and increase economic activity

*help address socio-economic disadvantage.*

**Climate Impacts:**

*Does the proposal support any Climate Plan actions? Please specify:*

Yes. By refurbishing and improving Glasgow's built heritage.

Outcome 29- Ensure that historic buildings are resilient to the impacts of climate change, protecting Glasgow's rich heritage.

Projects will support the following Climate Plan Themes:

Theme 2: Just and Inclusive Place.  
Theme 3: Well Connected and Thriving City  
Theme 4: Health and Wellbeing.

*What are the potential climate impacts as a result of this proposal?*

Capital investment proposals are likely to have a beneficial impact on climate as a result of improving or augmenting existing buildings to the most modern standards.

*Will the proposal contribute to Glasgow's net zero carbon target?*

Yes, through reuse of existing buildings and embodied carbon.

**Privacy and Data Protection Impacts:**

Are there any potential data protection impacts as a result of this report  
Y/N

No

If Yes, please confirm that a Data Protection Impact Assessment (DPIA) has been carried out

**6 Recommendations**

It is recommended that the Committee:

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