

## **Gowers and Waverley: An Introduction**

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**Summary:** In this introductory essay, Ben Cowell reflects on the legacy of the Gowers and Waverley reports. Cowell offers a brief history of the relationship between state and culture through the lens of historic houses, from the great losses of the 1950s to the renewed public interest of the 1970s. For Cowell, historic houses must not be taken for granted, but protected for future generations: a sentiment that is just as important today, as it was in the post-war years when Gowers and Waverley reports were written.

A report published for the UK government in June 1950 on Houses of Outstanding Historic or Architectural Interest was a seminal moment in the recognition of the country house as a key component of what we used to call our 'national heritage'. The report is remembered today as the Gowers report, since it was the product of a committee chaired by Sir Ernest Gowers. Gowers, a veteran and well-respected civil servant, had been commissioned by the Labour chancellor of the exchequer Stafford Cripps in 1948 to report on:

*"What general arrangements might be made by the Government for the preservation, maintenance and use of houses of outstanding historic or architectural interest which might otherwise not be preserved, including, where desirable, the preservation of a house and its contents as a unity."*

The year 1950 also saw the establishment of another committee, this one chaired by the former chancellor of the exchequer Sir John Anderson, who in 1952 was ennobled as the 1st Viscount Waverley. Anderson's committee was commissioned by Cripps in 1950:

*"to consider and advise on the policy to be adopted by His Majesty's Government in controlling the export of works of art, books, manuscripts, armour and antiques and to recommend what arrangements should be made for the practical operation of the policy."*

The subsequent Waverley report of 1952 has had a similarly lasting impact on UK government cultural policy.

Both reports – the Gowers report and the Waverley report – deserve to be better known. 75 years on, Historic Houses, in collaboration with the Institute of Art and Law, is thrilled to shine a spotlight on them both, to tease out a greater understanding of their significance and legacies. (The views expressed in this introduction, it should be stressed, are those of Historic Houses alone.)

Together, the two reports represented a reframing of the relationship between culture and the state. They set out the ways in which the worlds of culture, art, and heritage could be reborn and revitalized in otherwise depressed and austere post-war conditions.

Those years were marked by many things, including the nationalisation of swathes of public life, the creation of town and country planning as we now know it (including the listing of historic buildings), and the invention of the concept of national parks. To these, thanks to the two reports, could now be added the development of a clearer sense of how governments could best support important built heritage, as well as the role of the state when it came to intervening in the art market.

The Gowers report was an unabashed yet also completely independent tribute to the importance of country house heritage. As one witness quoted in the report said: “No feature of our country contributes more to its beauty and character than the historic houses of which it has such a profusion...” The report’s authors went even further. “It is not too much to say,” they wrote, “that these houses represent an association of beauty, of art and of nature... which is irreplaceable, and has seldom, if ever, been equaled in the history of civilization.”

The report saw that the heritage value of country houses typically lay in the way they were an ensemble of three things: a significant building, its immediate landscape and setting, but also its contents. The historic collections found inside these buildings were a significant set of heritage assets, which in purely numerical terms together far outnumbered the treasures held publicly by the national museums and galleries.

But the report’s authors also observed that country houses were money pits, black holes that could absorb seemingly endless quantities of cash to meet their repair needs. The Gowers report maintained that private ownership of this heritage was therefore essential. There was no way the government could be expected to shoulder the burden of maintenance that would be incurred if it nationalised the entire stock of the country houses.

To support private owners, the report recommended that government ought to create historic buildings councils: public heritage organisations that could offer grants to cover emergency repairs.

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In addition, owners ought to be supported through the fiscal framework, with reliefs against taxation including death duties.

The emphasis on tax reliefs explains why the Gowers report's findings were initially swept under the ministerial carpet by Stafford Cripps and his colleagues on its publication in 1950.

Nevertheless, the Conservative government that took office in 1951 would go on to establish the historic buildings councils, as recommended by the Gowers report. These are the precursors of today's national heritage bodies: Historic England, Historic Environment Scotland, and Cadw in Wales.

The Waverley report, when it was published in late 1952, received a much warmer reception by the government of the day. The report recommended that temporary blocks to the export of certain works of art should be imposed, in order to explore the possibility that a matching offer for a work of art could be made from a public museum or gallery. The artworks in question would need to satisfy some clear criteria, as determined by a committee of experts. Chancellor of the exchequer, R.A. Butler, promptly accepted the findings of Waverley's report almost entirely, although he could only increase the purchase grant budgets of the national collections by 25 per cent. The reviewing committee on the export of works of art has been in place ever since, while budgets for purchases by national institutions have, largely, continued to decline.

The two reports were seen at the time as complementary. The committees shared a common member, in the form of the art historian Professor Anthony Blunt who served on both. In addition Lady Anderson, Lord Waverley's wife, was also a member of the Gowers committee.

Commentators saw the reports as two sides of the same coin, since both sought to find new ways for the state to support the nation's heritage. A *Country Life* editorial at the time noted that the publication of the Waverley report raised the prospect that the "closely allied recommendations" of the Gowers report on country houses might also be implemented soon, "so that the dissipation of art treasures can be checked at the source by enabling them to remain where they most appropriately belong" (19 Dec 1952).

However, the failure of successive governments to respond positively to the Gowers report's recommendations for fiscal reliefs for owners condemned many of them to a degree of precarity. Country house demolitions peaked at

some point in the early 1950s, the time when mansion properties were being lost to the wreckers' ball at the rate of one a week. When the architectural historian John Cornforth produced his own rewrite of the Gowers report in 1974, he anticipated the imminent demise of country houses, and "a distinct possibility of destruction on a scale not seen in this country since the sixteenth and seventeenth centuries".

Cornforth's report (*Country Houses in Britain: Can They Survive?*) was published at the same time as the V&A's influential exhibition on the *Destruction of the Country House*. The following year, a group of heritage organisations, including the National Trust and the newly formed Historic Houses Association, led a public campaign against the wealth tax idea that was proposed in the Labour government's 1974 manifesto. The campaign was not only enough to force the Labour party to shelve its wealth tax policy but also squeezed from government the concession that houses and land could now be exempted against death duties, just as it had been possible for artworks to be (since 1896). Browsholme Hall in Lancashire became the first house to be conditionally exempted in this way, where provisional exemptions from capital transfer tax (later renamed inheritance tax) were offered in return for commitments to public access and maintenance.

When John Cornforth produced another Gowers-like assessment of the state of the nation's country houses in 1997, he was able to report on a much rosier position. Indeed, it could be argued that there has been a wholesale country house revival in the UK since the mid-1970s. This was due to general improvements in economic conditions but was also in part a result of the eventual implementation, in 1975/76, of the Gowers report's proposals for reliefs for owners against capital taxation.

The threat of overbearing taxation being applied to this stock of heritage has never entirely gone away. The chorus of support from some quarters for reviving the wealth tax idea seem to get louder each year – but this time generally shorn of any public commentary about the damaging effects such a policy would undoubtedly have on heritage assets of all kinds. The changes to inheritance tax reliefs announced by the government in October 2024, coming into effect from April 2026, is likely to presage a fresh round of sales of country houses and their collections, as owners face enhanced capital tax liabilities. This makes it even more relevant and timely to consider the messages and prevailing significance of the findings of the Gowers and Waverley committees, the reports of which reframed post-war UK government policy towards heritage.