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Our Reference: 202600523428
Your Reference: Listed Places of Worship Grant Scheme Support

20 August 2026

Dear Sara,

Thank you for your correspondence of 23 June 2026 regarding support for places of worship in Scotland following the closure of the UK-wide Listed Places of Worship Grant Scheme (LPWGS). Please accept my apologies for delay in this reply and the lack of response to your previous letter of 9 February 2026, which had been mis-filed in our correspondence system.

I recognise concerns raised about the impact of the UK Government's decision to end the LPWGS. Scotland's churches and places of worship are central to religious life and make an invaluable contribution to our historic environment and local communities. I appreciate the challenges many congregations face in maintaining these historic buildings.

I am therefore pleased that Historic Environment Scotland (HES) has announced the Scotland's Places of Worship Fund, a new pilot scheme which will support eligible listed places of worship across Scotland by helping them recover VAT costs associated with repair and conservation works. The Fund has been developed in direct response to the closure of the UK-wide LPWGS and will help address the funding gap created by its withdrawal. Up to £1 million will be made available through HES's existing grants budget during 2026-27.

This new Fund will help organisations undertake essential repair and conservation work, supporting the long-term sustainability of important buildings and the communities that rely on them. The scheme will be open to eligible listed places of worship from all faiths and denominations across Scotland.

The Fund has been established as a pilot for 2026-27. As well as providing immediate support, it will help HES and the Scottish Government better understand current demand for this in Scotland and Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

Tha Ministearanna h-Alba, an luchd-comhairleachaidh sònraichte agus Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot



gather evidence to inform consideration of future arrangements.

Given some of the commentary that has surrounded this issue, I should like to take the opportunity to clarify a number of points.

Firstly, the Scottish Government has not identified any direct Barnett consequential funding associated with the UK Government's Places of Worship Renewal Fund in England.

As you will be aware, the Barnett formula operates on changes to overall departmental spending allocations rather than on individual programmes or schemes. UK Government officials have confirmed that funding for the Places of Worship Renewal Fund sits within the wider Department for Culture, Media and Sport settlement and does not generate a specific, identifiable consequential for Scotland.

Secondly, while minor consequentials have arisen from wider DCMS spending changes, these have been negligible. The impact on the Scottish Government's capital block grant in 2026-27 was less than £10,000, and it is not possible to attribute that movement to any individual programme. Assertions that funding equivalent to the English scheme was provided to Scotland and not used for this purpose are therefore incorrect.

I am also aware of suggestions that reductions in HES funding have contributed to the situation facing places of worship. This does not accurately reflect the organisation's overall financial position. HES continues to benefit from significant and growing commercial income alongside its Scottish Government support, enabling it to continue investing in grants, conservation activity, research and its wider responsibilities. The decision by HES to establish the Scotland's Places of Worship Fund demonstrates its commitment to supporting Scotland's historic environment and the organisations responsible for caring for it. Further information on the grants currently available from HES can be found on its website: <https://www.historicenvironment.scot/grants-and-funding/our-grants>.

Finally, I would draw your attention to the Exemption from Value Added Tax (Listed Places of Worship) Bill currently before the UK Parliament - <https://bills.parliament.uk/bills/4230>.

It is the long-standing view of Scottish Ministers that the UK Government should support the sustainability of Scotland's built heritage through VAT relief for listed places of worship and, more broadly, for the repair and maintenance of listed and traditional buildings. As VAT remains a reserved matter, any decision to introduce such relief rests with the UK Government. Should the Bill progress, or should wider VAT relief measures be brought forward, this would provide valuable support to organisations responsible for maintaining historic places of worship and other historic buildings across Scotland.

The Scottish Government has consistently raised concerns about the impact of the UK's decision to end the LPWGS and has worked with partners to identify practical solutions. I am pleased that the new Scotland's Places of Worship Fund will provide support to eligible organisations across Scotland while helping inform longer-term considerations for the sector.

I appreciate the time you have taken to bring your concerns to my attention. I hope this information is helpful and provides some reassurance to the Places of Worship Forum.

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Yours sincerely



MÀIRI MCALLAN

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