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Our Reference: 202600536741
Your Reference: Places of Worship Fund

9 October 2026

Dear Sara,

Thank you for your letter of 2 September regarding the future of the Scottish Places of Worship Fund.

I recognise the important contribution that Scotland's places of worship make to our communities and to our historic environment. As places of gathering, reflection and service, they are often at the heart of community life, while also safeguarding a significant part of Scotland's built and cultural heritage.

The Scottish Government welcomes Historic Environment Scotland's (HES) announcement of the £1 million Scotland's Places of Worship Fund. Developed in direct response to the UK Government's decision to end the UK-wide Listed Places of Worship Grant Scheme and replace it with an England-only scheme, the fund will help address the resulting funding gap in Scotland.

The pilot fund will support eligible listed places of worship with the VAT costs associated with essential repair and conservation works. While VAT remains a reserved matter for the UK Government, the Scottish Government has worked with HES to provide practical support to organisations facing these additional costs.

I appreciate the desire for longer-term certainty and recognise that conservation and repair projects often require significant planning and lead-in time. As the Scottish Places of Worship Fund is a pilot running until March 2027, it will provide valuable evidence on demand, impact and delivery approaches that will help inform decisions on future support. While I am unable to make commitments on future funding at this stage, it remains the Scottish Government's intention to continue supporting the sector in light of the gap created by the closure of the UK-wide Listed Places of Worship Grant Scheme. We will continue to work closely with HES and engage with the sector to better understand the challenges

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



facing places of worship and to consider how future support can best meet their needs.

I note the offer from representatives of Built Environment Forum Scotland to meet and discuss the pilot fund and its longer-term future. I would be grateful if you could contact my officials who would be happy to discuss these matters in more detail. Please email at callum.grigor@gov.scot to make the necessary arrangements.

Yours sincerely



MÀIRI MCALLAN

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