



Rt Hon Lisa Nandy MP
Secretary of State
Department for Culture, Media and Sport
100 Parliament Street
London
SW1A 2BQ

12 February 2026

Dear Secretary of State,

Listed Places of Worship Grant Scheme

Last month we learned of the UK Government decision to close the Listed Places of Worship Grant Scheme.

This news came as a surprise, and we request a meeting with you to discuss this matter at your earliest convenience.

We are aware that your Department is to establish a new Places of Worship Renewal Fund for England only. This raises several questions for us as representatives of Scottish churches (and we suspect will be echoed by churches in Wales and Northern Ireland).

The Listed Places of Worship Grant scheme related to the recovery of VAT. We understand that this is a reserved matter: Why has the UK Government made this change? What consequential funding under the Barnett Formula is available to the Scottish, Welsh and Northern Ireland Governments? What impact assessment has the UK Government undertaken prior to making this decision?

We regret that we were neither consulted on nor informed of the decision; we would like to know how much your Department liaised with the Scotland Office and the Scottish Government in its process of decision and communication. We would like to know what lessons might be learned to prevent similar changes to policy taking place without recourse to ourselves who are directly impacted.

The UK Government has made the point that “heritage is a devolved area”. This may be true, but we feel this misses the point - places of worship are not simply heritage buildings. Churches are the cornerstone for many communities across the UK. As well as places of worship, they provide social services such as foodbanks, parent and toddler groups, and warm, inviting spaces for the vulnerable and isolated. They are beacons of interfaith relations and community cohesion. This service to our communities cannot simply be put into the category of ‘reserved’ or ‘devolved’ – something which the Listed Places of Worship Grant Scheme recognised.

Many churches are hundreds of years old and in need of constant repair to support their communities. The sudden decision to end the VAT recovery scheme will severely affect community efforts to fix roofs, maintain aging heating systems, and hold back damp. In a time of constrained finances, it may threaten the viability of some buildings altogether.

A further issue is the suggestion in the DCMS written statement to the House of Lords that places of worship outside England could look to the National Lottery for funding. This ignores the strongly held religious sensitivities around benefiting from gain derived from gambling activities. For lots of Christians, financial gain rooted in chance is incompatible with an understanding of loving our neighbour. The Listed Places of Worship Grant Scheme was in part established to recognise this.

We would request a meeting with you to discuss these matters at your earliest convenience.

Yours sincerely,

Rt Rev Rosemary Frew, Moderator of the General Assembly, Church of Scotland
Rt Rev John Keenan, President, Catholic Bishops' Conference of Scotland
Rev Lindsey Sanderson, Moderator, United Reformed Church (Scotland)
Rev Michaela Youngson, Deputy Secretary, Methodist Conference
Rev Alasdair Macleod, Moderator, Free Church of Scotland
Adwoa Burnley, Clerk, Quakers in Scotland (Religious Society of Friends)
Major David Burns, Secretary for Scotland, Salvation Army
Pastor Chris Gbenle, Provincial Pastor, Province of Scotland, Redeemed Christian Church of God
Rev Alister Weighton, Chair, Congregational Federation in Scotland