

Scotland's Places of Worship Fund Guidance (v.2026)



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Contents

1. Eligibility Criteria.....	3
1.1 Listed Building Check.....	3
1.2 Worship Use Check	3
2. Structures Eligible/Ineligible for Funding.....	4
2.1 Accommodation.....	4
2.2 Ancillary listed buildings/stand-alone or separate structures	4
2.3 Church halls	4
2.4 Private places of worship at schools, colleges, universities, hospitals, prisons and almshouses	4
3. Consents.....	4
4. Eligible Repair work	4
5. Other Eligibility Criteria	5
6. VAT.....	5
6.1 Zero-rated works.....	5
6.2 VAT costs from works related to taxable supplies	6
6.3 Place of worship registered for VAT because of entrance fees or business activities.....	6
7. Submitting Invoices.....	6
8. Previous Grant Awards	7
9. Contracts of Works	7
10. Professional Fees.....	7
11. How To Make An Application.....	8
11.1 Application Guidance Notes	8
11.2 Application Error Checklist.....	9
12. Application Process.....	10
12.1 If your application is approved	10
12.2 If your application is rejected.....	10

This fund allows representatives of Scotland's places of worship to apply for a refund grant to cover VAT paid on eligible works. Subject to meeting criteria, this grant can also be used in conjunction with grants made available through Historic Environment Scotland's Historic Environment Grant scheme: click [here](#) to find out more.

1. Eligibility Criteria

To apply for the refund grant, your project must involve a building that is listed and used as a place of worship.

1.1 Listed Building Check

Please check our website [here](#) to confirm if your building is listed, making a note of the reference number for use in your application.

Applications will only be considered for repairs to buildings that are listed at the time the work is carried out.

If your building is not listed, any works already carried out will not be eligible for a refund grant from this fund. For future programmes of work, you can apply to have it considered to be listed if it is of special architectural or historic interest by applying [here](#).

1.2 Worship Use Check

The fund is designed to assist works to places of worship where the costs would be the responsibility of a local congregation or a recognised denomination or faith group. The fund only covers formally constituted religious organisations. Please provide evidence that the religious organisation the place of worship serves:

- has charitable status or is recognised as a charity by OSCR, or
- is covered by an umbrella faith body, such as a diocese, or equivalent

If neither of these apply, please provide a copy of your constitution.

In the majority of cases, the building's sole or main use must be as a public place of worship and it must be used as a place of public worship at least 6 times a year. You'll be asked to evidence this – website listings for services are acceptable, for example.

Certain places of worship are not required to demonstrate that buildings are used for public religious worship at least 6 times a year. These include:

- Places of worship used as monasteries, nunneries or other similar religious establishments: for these buildings, only the part of the building used for religious worship is eligible.
- Places of worship owned by organisations that look after redundant places of worship may not need to demonstrate their use for public religious worship

at least 6 times a year. These organisations need to demonstrate that their principal or primary purpose is to conserve, repair and maintain redundant listed places of worship which are not in private ownership.

2. Structures Eligible/Ineligible for Funding

2.1 Accommodation

Areas of the building used for accommodation are not eligible for funding. Where an element of the building is used for ineligible accommodation, the percentage of space allocated for this use must be made clear on the application.

2.2 Ancillary listed buildings/stand-alone or separate structures

Ancillary listed buildings/stand-alone or separate structures are not included unless:

- their sole or main use is as a place of public religious worship, or
- they are permanently linked to and form part of the structure of the listed building, or
- they form part of the boundary walls to the place of worship and are included in the listing description.

2.3 Church halls

In cases where a hall is primarily used for public religious worship, costs that relate to its use as a place of public religious worship may be eligible for a refund grant.

2.4 Private places of worship at schools, colleges, universities, hospitals, prisons and almshouses

Private places of worship at schools, colleges, universities, prisons, hospitals and almshouses are eligible under the scheme if all of the following apply:

- The building is available to the general public for at least 6 religious services a year, and that availability is publicised and is not by invitation only
- The buildings sole or main purpose is as a place of public religious worship and is not primarily used as an events space.

3. Consents

Please provide evidence that Listed Building Consent, and - if necessary – planning permission has been granted for works, or evidence that it is not required. This can be through written communication with the planning department of the relevant local authority.

4. Eligible Repair work

Repair work covered by the scheme includes the following:

- Architectural features
- Drainage
- External features

- Windows
- Internal features
- Boundary walls (where included as part of the list description)
- Professional fees for eligible projects (please see additional guidance on the Submitting Invoices page as some exceptions may apply)

Further information on eligible repair work can be found [here](#). The list of the repair work covered by the scheme is not exhaustive and should be used as a guide. Contact grants@hes.scot if clarification on the eligibility of your proposed scheme of works is required.

5. Other Eligibility Criteria

- Costs relating to materials cannot be claimed unless they are supplied as part of eligible work by a VAT registered contractor and supported by the related contractor invoice.
- Listed places of worship with their own works departments may be able to apply for VAT costs for materials supplied as part of a broader supply of repair, maintenance or alteration work by their works department if registered for VAT or using a contractor registered for VAT.
- Costs incurred for materials for repair works by members of the congregation are ineligible, unless that person is registered for VAT and a VAT invoice is produced.
- Where areas of the listed building are adapted to provide space for commercial tenants, the scheme will cover altering the building and providing utilities such as electrics and plumbing, but not the cost of anything specific to the commercial tenant. Planning permission for the works, including change of use, should be evidenced as part of an application in this case.
- We expect that historic material and parts will be retained and reused wherever possible.
- Final decisions on what repairs are eligible is at the discretion of Historic Environment Scotland. If you have any questions, please contact grants@hes.scot.

6. VAT

6.1 Zero-rated works

Not all building work on a listed place of worship is VAT rated. If your repair work is VAT zero-rated, it is not eligible for the fund.

Zero-rated work includes:

- Building work for disabled and older people, including ramps, the widening of doorways and passages, and extending or adapting bathrooms.

- The construction and sale of a new building to be used solely for a relevant charitable purpose.
- In some cases, the construction of a new annex to a listed place of worship will be zero-rated for VAT purposes if:
 - the annex is intended to be used solely for a relevant charitable use
 - the annex is capable of functioning independently from the existing building
 - the main access to the annex is not through the existing building or converse

An annex, for the purpose of VAT liability, is attached to a building.

6.2 VAT costs from works related to taxable supplies

VAT costs incurred in works that relate directly to taxable supplies are not eligible for the scheme and any such costs should be recovered through the VAT system. Guidance on what is included is provided on the [VAT rates on different goods and services](#) page from HM Revenue and Customs (HMRC).

6.3 Place of worship registered for VAT because of entrance fees or business activities

Places of worship that are registered for VAT because they charge entrance fees or run business activities can recover some VAT through HMRC.

7. Submitting Invoices

- The minimum value of invoices excluding VAT for any one application to the scheme is £1,000. An application may comprise a number of smaller invoices, but each application must apply to works that are eligible under the scheme and together be over £1000 excluding VAT.
- Work must be carried out by a VAT registered contractor. You should check that the contractor is registered for VAT by asking for their VAT registration number, which must be shown on the invoice.
- Invoices must be under 12 months old from the date of issue to the date the application is received. You must have paid your VAT invoices before making an application.
- Invoices should not have already been successfully submitted for payment under the previous UK-wide scheme.
- Invoices for final payments where money has been retained until an agreed period after completion of the works can be included. You should provide invoices or other evidence that the work was eligible at the time it was carried out.
- Where an application includes an invoice relating to both eligible and ineligible buildings or works, the split must be declared on either the invoice or in column 4 of question 23.

- We will not grant fund applications where the cost of VAT has been covered by an insurance company or any insurance excess you've paid. Where some costs have been covered by insurance, invoices must not be addressed to the insurance company.
- Original, photocopied or scanned invoices from the contractor certifying that the VAT has been paid must be included with your application.
- If you are including photocopied or scanned invoices, you will need to sign a confirmation on the application form that they are true copies and that the originals will be made available if the application is audited.
- If your application is audited, you will need to provide us with the original invoices. If you have lost the originals, you will need to send us copies marked as true and certified, signed and dated by the contractor.

8. Previous Grant Awards

If you make an application for work where a grant, including VAT, has been paid from any funding body – including Historic Environment Scotland - you will need to pay the relevant proportion of the grant received from the Listed Places of Worship Grant Scheme back to the funding body, unless the original grant was already adjusted to take account of the Listed Places of Worship Grant Scheme.

As a signatory, you will be asked to certify that the place of worship will make the repayments due. Details of these applications will be provided to the relevant grant awarding agencies.

9. Contracts of Works

If you are submitting a first application for a contract of works, you must supply us with the associated tender document, which may also be referred to as a priced Specification of Works or Bill of Quantities.

This document should detail the works being carried out with associated costs. We will review the supporting documentation and calculate the eligible percentage of the overall contract. This percentage will then be applied to any relevant eligible professional fees.

10. Professional Fees

Invoices for professional fees cannot be over 12 months old. However, it is not the case that invoices for professional fees will only be paid when accompanied by another invoice to show that associated eligible work has been undertaken.

To apply for funding for professional fees where work has not been carried out you must have documentation that shows a strong commitment to the work starting

within the next 12 months, such as a dated schedule of work or a contract with the contractor who will be doing the work.

11. How To Make An Application

To make an application for a new repair or works, download and complete the [application form](#). If you are making an application for the first time, check the guidance and eligibility criteria.

Then either email the completed form to grants@hes.scot or post it to:

Scotland's Places of Worship Fund
Grants Team
Historic Environment Scotland
Longmore House
Salisbury Place
Edinburgh
EH9 1SH

If you are emailing your application, we accept scanned copies of handwritten forms, as well as scanned copies of supporting documents.

If you are posting your application, we recommend obtaining proof of postage, and retaining a copy of your application and all supporting documents.

11.1 Application Guidance Notes

Name of local authority in whose area the place of worship is located:

This is the name of the local authority in which the place of worship is located.

Name of person / organisation with legal responsibility for the works to which the application relates:

This can be you or another body.

Correspondent details:

The name of whoever would be best placed to deal with queries and has detailed knowledge of the works. The named person will receive all correspondence, including payment remittance and returned invoices, and be the only person we can speak to if we have any queries.

Effective Net Rate of VAT:

We will need to see evidence of any VAT business / non-business apportionment method agreed with HMRC. This will normally be in the form of a letter from HMRC and should be enclosed with your application.

Declaration:

This should be signed by an authorised individual in the organisation that has legal responsibility for the place of worship.

11.2 Application Error Checklist

Before submitting your application, check this list of errors that can cause an application to be put on hold. By avoiding these mistakes, the application can be processed more efficiently.

Error	Solution
Checklist and declaration – boxes not ticked or signed	Make sure that all boxes on the declaration are ticked and the form is signed by both signatories – if electronic submission, type names into the signature box.
Claim calculations – incorrect	Double check your calculations before submitting.
Confirmation that work being claimed for has started	If claiming for fees, make sure to inform the Scotland's Places of Worship Grants Team if the work has started.
Incomplete application	Complete all sections of the application form fully.
Missing invoices	Make sure you include ALL invoices that are contained in the claim.
Schedule of works	If it is a large, possibly multiple claim project, please send a schedule of works so that the Scotland's Places of Worship Grants Team can identify any ineligible costs.
VAT registration number missing	Make sure that ALL invoices submitted have a VAT registration number for the contractor on them.

Example: How to add claims to the form where works are fully eligible

Invoice Reference #	Net Amount (1)	VAT Rate (2)	% Eligible Works Reclaimed (3)	Total Amount of Grant Claimed (4)
ABC123	£150.00	20%	100%	£30.00

- **Net Amount:** the eligible invoice amount before VAT is added.

- **VAT Rate:** The actual VAT rate charged (in the majority of cases the current rate of VAT will be 20%).
- **% Eligible Works Reclaimed:** The amount of work within the invoice you consider eligible.
- **Total Amount of Grant Claimed:** The money you are requesting from the grant scheme in respect of the specified invoice.

Example: How to add claims to the form where works are partially eligible

Invoice Reference #	Net Amount (1)	VAT Rate (2)	% Eligible Works Reclaimed (3)	Total Amount of Grant Claimed (4)
ABC123	£150.00	20%	75%	£22.50

12. Application Process

When we receive your application, we will send you an acknowledgement that includes a reference number that should be used when you contact us.

Your application and supporting documents will be reviewed and assessed against the scheme's eligibility criteria.

If we have any queries regarding your application, we will contact you using the details that you have provided in your application. Please ensure that the contact person named in the application is in a position to discuss the works. Alternatively, we will contact you again once the review is complete to confirm whether your application has been approved.

We aim to process all applications within six weeks of receipt of all required documentation. Note funding is awarded on a first-come, first-served basis.

12.1 If your application is approved

If your application is approved, our Procurement Team will contact you separately to request your bank details, and in some cases, perform additional identity checks, so that we can process payment into your account. If there is a difference between what you have applied for and the award amount, we will email you separately to explain why.

12.2 If your application is rejected

If your application is rejected, we will explain why it did not meet the eligibility criteria. If you have other eligible expenditure, you will be able to submit a new application.