

Committee Name and Date of Committee Meeting

Cabinet – 28 March 2022

Report Title

New Applications for Business Rates Discretionary Relief for Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham

Is this a Key Decision and has it been included on the Forward Plan?

No, but it has been included on the Forward Plan

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

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Ward(s) Affected

Borough-Wide

Report Summary

To consider the applications for the award of Discretionary Business Rate Relief for Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham. This is in accordance with the Council's Discretionary Business Rates Relief Policy (approved by Cabinet on 12th December 2016).

Recommendations

1. That Cabinet approve the applications for Discretionary Business Rate Relief for Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham in accordance with the details set out in Section 6 to this report for the 2021/22 and 2022/23 financial years.

List of Appendices Included

- Appendix 1 Initial Equality Screening Document
Appendix 2 Carbon Impact Assessment

Background Papers

Discretionary Rate Relief Policy - Approved by Cabinet on 12th December 2016

Consideration by any other Council Committee, Scrutiny or Advisory Panel

No

Council Approval Required

No

Exempt from the Press and Public

No

New Applications for Business Rates Discretionary Relief for Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham

1. Background

1.1 Section 47 of the Local Government Finance Act (LGFA) 1988 conveys power on local authorities to allow discretionary relief that would be additional to the mandatory relief. This is given when the property is used wholly or mainly for charitable purposes by a charity or other non-profit body whose main objects are charitable or benevolent, or concerned with education, social welfare, science, literature or the arts.

1.2 The Council can grant discretionary relief to:-

- Registered Charitable Organisations, including Community Amateur Sports Clubs. The relief granted is up to 20% of the rate liability as these organisations are eligible for 80% mandatory rate relief.
- Other organisations or institutions that are not established or conducted for profit and whose aims are charitable or otherwise, philanthropic, religious, concerned with education, social welfare, science, literature or fine arts. Relief can be granted up to 100% of the business rates liability.
- Properties occupied by not for profit sports or social clubs, societies or other organisations for the purposes of recreation. Relief can be granted up to 100% of the business rates liability.
- Rate relief to ratepayers – Section 47 of the LGFA 1988 as amended by Section 69 of the Localism Act 2011. This amendment gives the Council the discretion to grant relief to any other body, organisation or ratepayer, having due regard to its Council Tax.

1.2.1 The Council has operated a system of awarding relief through the application of a policy that was approved by Cabinet on 12 December 2016.

1.2.2 Central Government and councils share every £1 of rates due as follows:

Central Government	50%
South Yorkshire Fire and Rescue Authority	1%
Rotherham MBC	49%

1.3 Application 1

Treeton Community Centre, Treeton Village Community and Resource Centre, Pit Lane, Treeton, Rotherham, South Yorkshire, S60 5UY

1.3.1 Treeton Community Centre is a registered charity whose aim is to support and benefit the residents of Treeton and the surrounding area.

1.3.2 The organisation provides a meeting place for community groups. Users include a luncheon club for elderly and disabled residents, a keep fit group,

sports groups for children/young people and support groups offering advice and training. The luncheon club aims to combat loneliness and to support anyone in the community suffering from mental health issues. Anyone in need is signposted to relevant specialists including Voluntary Action Rotherham, Macmillan etc.

- 1.3.3 Room hire is available for special functions such as family parties when bar facilities can be offered if required.
- 1.3.4 The premises are used to provide facilities in the interests of social welfare, for recreational and leisure purposes and to improve the lives of local residents.
- 1.3.5 The application meets the Council's qualifying criteria as set out in its policy.
- 1.3.6 The facilities and services are open to all and provide vital support to the residents of the area and to the wider community.
- 1.3.7 The organisation is applying for discretionary relief with regards to their 2021/22 and 2022.23 rates liability. The financial implications of awarding the relief are set out in Section 6 of the report.

1.4 **Application 2**

The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham, 24 Corporation Street, Rotherham, South Yorkshire, S60 1NG

- 1.4.1 The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham is a registered charity which has set up a social supermarket which aims to provide food for those in need. It also provides support to members in tackling the issues that perpetuate the financial hardships.
- 1.4.2 The organisation specifically welcomes those in financial difficulty and their members pay £3.00 per week which covers hospitality, crafts, support and the shop from which they will receive at least two large bags of food each week.
- 1.4.3 The aim is to provide support, not dependency, and each person is assessed and offered membership for an initial three-month period. Some memberships are needed for longer but do not extend beyond five months. Some service users have gone on to become volunteers with the organisation
- 1.4.4 The organisation is a member of FareShare so receives weekly deliveries from them. They have food donated by customers via a local large supermarket chain and they also collect surplus food from other local large supermarket chains as part of their efforts to avoid food waste.

- 1.4.5 RMBC Neighbourhoods team assisted the organisation with the move to their new premises and provided support in directing them to funding sources and external/internal bodies to assist with their requirements.
- 1.4.6 The organisation receives referrals from a variety of organisations including RMBC, Shiloh, and Lighthouse Homes. They do also take some self-referrals.
- 1.4.7 The premises are used both as a shop for the distribution of food as well as for storage of the food. Other support, community and related activities operate elsewhere in Rotherham Minster and the All Saint's Centre.
- 1.4.8 The application meets the Council's qualifying criteria as set out in its policy.
- 1.4.9 The facilities and services provide vital support to the residents of the borough.
- 1.4.10 The organisation moved into the premises on 1 October 2021 becoming responsible for the business rates charge from that date and is applying for discretionary relief with regards to their 2021/22 and 2022/23 rates liability. The financial implications of awarding the relief are set out in Section 6 of the report.

2. Key Issues

- 2.1 To consider the applications for Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham requesting an award of discretionary rate relief.

3. Options considered and recommended proposal

- 3.1 Given the discretionary nature of the relief requested, the Council can determine either to award or not award relief.
- 3.2 In helping Members make such a decision, the Council has put in place a specific Policy framework to consider individual applications. In accordance with that Policy, applications (including supporting documentation) for relief have been considered in line with the qualifying criteria and other considerations set out in that Policy.
- 3.3 In line with the Council's Business Rates Discretionary Relief Policy, having regard to the financial cost of the proposed relief, the charitable use of the premises and the contribution that these businesses make to the local community, it is recommended that an award for discretionary relief be granted to Treeton Community Centre and The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham
- 3.4 The alternative option was to decline to award relief. This has been rejected as the applications meet the Council's Policy.

4. Consultation on proposal

4.1 The recommendations in the report are based on the application of an existing policy. There has been no specific consultation carried out in relation to any individual organisations referred to within this report.

5. Timetable and Accountability for Implementing this Decision

5.1 The applicants will be advised by letter of the outcome of their applications for relief within 10 working days of the Cabinet decision.

6. Financial and Procurement Advice and Implications

6.1 The applicants have completed a full application for the proposed reliefs to ensure compliance with the Council's discretionary scheme criteria.

6.2 The total cost of granting the relief for the financial years 2021/22 and 2022/23 is set out below in paragraph 6.3 alongside the specific cost to the Council.

6.3	Year	Total Amount of Relief	Cost to RMBC
	Treeton Community Centre		
	2021/22	£1152.00	£564.48
	2022/23	£1152.00	£564.48
	The Parochial Church Council of The Ecclesiastical Parish of All Saints Rotherham		
	2021/22	£255.30	£125.10
	2022/23	£455.52	£223.21

7. Legal Advice and Implications

7.1 The statutory framework for discretionary relief is set out in the body of the report.

8. Human Resources Advice and Implications

8.1 No direct implications from this report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 No direct implications from this report.

10. Equalities and Human Rights Advice and Implications

10.1 No direct implications from this report.

11. Implications for CO2 Emissions and Climate Change

11.1 It is anticipated that an award of relief would not change the organisations' current operational activities and therefore will not impact CO2 emissions.

12. Implications for Partners

12.1 No direct implications from this report.

13. Risks and Mitigation

13.1 The Government has issued guidance notes to advise authorities what criteria should be used in considering applications for Discretionary Rate Relief. Authorities have been strongly advised to treat each individual case on its own merits and to not adopt a policy or rule which allows them to not consider each case without proper consideration. In cognisance of these guidance notes, the Council has formally adopted a Policy framework for considering individual discretionary business rates relief applications with the decision to award reserved for Cabinet.

14. Accountable Officers

Graham Saxton, Assistant Director, Financial Services

Approvals obtained on behalf of Statutory Officers: -

	Named Officer	Date
Chief Executive	Sharon Kemp	14/03/22
Strategic Director of Finance & Customer Services (S.151 Officer)	Judith Badger	23/02/22
Assistant Director, Legal Services (Monitoring Officer)	Phillip Horsfield	07/03/22

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