

Committee Name and Date of Committee Meeting

Cabinet – 19 January 2026

Report Title

New Application for Business Rates Discretionary Relief for Rotherham Families First

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

No, but it has been included on the Forward Plan

Executive Director Approving Submission of the Report

Judith Badger, Executive Director of Corporate Services

Report Author(s)

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Ward(s) Affected

Borough-Wide

Report Summary

To consider the application for the award of Discretionary Business Rates Relief for Rotherham Families First. This is in accordance with the Council's Business Rates Discretionary Relief Policy (approved by Officer Delegated Decision on 01/07/2025).

Recommendations

That Cabinet approve the application for Discretionary Business Rates Relief for Rotherham Families First in accordance with the details set out in Section 6 of this report for the 2025/26 and 2026/27 financial years.

List of Appendices Included

Appendix 1 Part A Initial Equality Screening Document
Appendix 2 Part B Equality Analysis
Appendix 3 Carbon Impact Assessment

Background Papers

Discretionary Rate Relief Policy - Approved by Officer Delegated Decision on 1 July 2025.

Consideration by any other Council Committee, Scrutiny or Advisory Panel
No

Council Approval Required
No

Exempt from the Press and Public
No

New Application for Business Rates Discretionary Relief for Rotherham Families First

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 any mandatory relief that may be applicable.

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 gives the Council the discretion to grant relief to any other body, organisation or ratepayer, providing there is a decision of the Council to award relief in those circumstances and it is in the interests of the Council Tax payers in its area.

1.2.1 The Council operates a system of awarding relief through the application of a policy that was approved by Officer Delegated Decision on 1 July 2025.

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

Rotherham Families First, Store rear of 4b Stadium Way, Stadium Way, Parkgate Retail World, Rotherham, South Yorkshire, S60 1TG

1.3.1 Rotherham Families First is a registered charity which aims to work within the borough to prevent or relieve poverty. The end users are identified by charities, churches, schools and a range of professionals, then provided with support and goods delivered through appropriate organisations including REMA, the Red Cross and the Refugee Council.

1.3.2 The Charity receives donations from both the Rotherham community and local businesses. They ask that gifts are in a condition that the donor would give to their family, and donations will include household goods, toiletries, school uniforms, books and particularly baby items.

- 1.3.3 The Charity purchases some goods for distribution, which will include child safety gates, mattresses for cots, moses baskets, quilts, microwaves, kettles and toasters. Retailers such as Smyth's Toys and Currys provide discounts on purchases, and the Morrisons community champion scheme support the charity.
- 1.3.4 The Charity is requesting an award for discretionary rate relief for the premises at Parkgate which are used to facilitate the receipt, collation and distribution of donated and purchased goods. The charity also organises the annual Rotherham Toy Appeal which launched on 7 November 2025 and has traditionally helped over 2,000 young people and children at Christmas. Whilst that work is the focus during November and December, there remains an ongoing commitment to support vulnerable Rotherham families with their basic needs.
- 1.3.5 The application for the award of discretionary relief is in line with the Council's qualifying criteria as set out in its Policy. The Charity provides access to support which is open to all sections of the community, and it works to develop community spirit and improve the lives of the most vulnerable people in the borough.
- 1.3.6 The Charity is applying for discretionary relief with regards to their 2025/26 and 2026/27 rates liability. The financial implication of awarding the relief is set out in Section 6 of the report.

2. Key Issues

- 2.1 To consider the application for Rotherham Families First which is requesting an award of discretionary rate relief for the property shown at 6.3 of this report.

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, the application (including supporting documentation) for relief has 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 the organisation makes to the local community, it is recommended that an award for discretionary relief be granted to Rotherham Families First.
- 3.4 The alternative option is to decline to award relief to the applicant which is not recommended as the application from Rotherham Families First meets the Council's Policy.

4. Consultation on proposal

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

5. Timetable and Accountability for Implementing this Decision

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

6. Financial and Procurement Advice and Implications

6.1 The applicant has completed a full application for the premises for the proposed relief in accordance with the Council's discretionary scheme criteria.

6.2 Paragraph 6.3 shows the value of the relief alongside the specific cost to the Council. The figures for 2026/27 are based upon the new Government Multiplier and the new Draft Valuation list.

6.3 Rotherham Families First proposed discretionary business rates relief.

(Did not occupy until 13/08/2025)

Year	Total Amount of Relief	Cost to RMBC
2025/26	£900.05	£441.02
2026/27	£1360.80	£666.79

6.4 As indicated in paragraph 1.2.2, 49% of the cost of the relief is met by the Council with 50% falling on Central Government and 1% on South Yorkshire Fire and Rescue Service.

6.5 There are no direct procurement implications arising from the recommendations detailed in this report.

7. Legal Advice and Implications

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

7.2 The recommendation is made in accordance with the Council's Business Rates Discretionary Relief Policy and with consideration to the criteria. A decision to refuse the application when the criteria set out within the policy has been met would leave the Council open to legal challenge.

8. Human Resources Advice and Implications

8.1 There are no direct human resources implications arising from this report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 Rotherham Families First supports the most vulnerable and needy in the borough by providing household goods, school uniforms, clothing and baby essentials.

10. Equalities and Human Rights Advice and Implications

- 10.1 The recommendation in the report is to grant discretionary relief to Rotherham Families First as this will positively impact the organisation ensuring continuity of service provision. This recommendation is based on the Council's Discretionary Business Rates Relief Policy under which other businesses may make an application.
- 10.2 An Initial Equality Screening Document has been completed and attached as Appendix 1. A Part B Equality Analysis was completed on 21/05/2025 and is attached as Appendix 2.

11. Implications for CO2 Emissions and Climate Change

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

12. Implications for Partners

- 12.1 As stated in 1.2.2, 1% of the cost of any relief granted is met by the South Yorkshire Fire and Rescue Authority. In this case this cost is minimal.

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

Rob Mahon, Service Director of Financial Services

Approvals obtained on behalf of Statutory Officers: -

	Named Officer	Date
Chief Executive	John Edwards	19/12/25
Executive Director of Corporate Services (S.151 Officer)	Judith Badger	12/12/25
Service Director of Legal Services (Monitoring Officer)	Phil Horsfield	15/12/25

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