

Committee Name and Date of Committee Meeting

Cabinet – 13 April 2026

Report Title

New Application for Business Rates Discretionary Relief for The Rotherham Hospice Trust

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 The Rotherham Hospice Trust. This is in accordance with the Council's Business Rates Discretionary Relief Policy.

Recommendations

1. That Cabinet approve the application for Discretionary Business Rates Relief for The Rotherham Hospice Trust in accordance with the details set out in Section 6 to this report for the 2025/26 and 2026/27 financial year.

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 The Rotherham Hospice Trust

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 has operated 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

**The Rotherham Hospice Trust for Unit 2 Amber Business Centre,
Rawmarsh Road, Rotherham, S60 1RU.**

1.3.1 The Rotherham Hospice Trust is a registered charity and is the only adult hospice serving the people of Rotherham and its surrounding towns and villages. The Hospice offers specialist palliative care through a range of holistic services aimed at supporting patients to live life as fully as they can to the end of their life.

- 1.3.2 The Charity runs retail and cafe outlets throughout the borough which are operated with the sole purpose of generating income to help fund the running costs of the Hospice. These are staffed and supported by a team of volunteers who give their time to assist with daily operations, serve customers and help maintain a welcoming environment.
- 1.3.3 The shops and cafes provide valuable social opportunities for the volunteers many of whom are retired, socially isolated or looking to gain confidence and work experience. The shops promote sustainability through the sale of donated goods, encouraging re-use and reducing waste. Overall, these retail premises play a vital role in supporting the Hospice's charitable aims, fostering local engagement and delivering lasting social impact throughout the borough.
- 1.3.4 The Charity has benefited from an award for discretionary rate relief at their main hospice premises since 1 April 2005 and the retail and café outlets since 1 April 2025 and is now seeking additional support for the new premises which they have taken on from 25 November 2025. The property will be used for the sorting and storage of donations. It will also be used to park the charity vans and will provide additional office space.
- 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 facilities which are open to all sections of the community and works to reflect the diversity of local communities in service delivery, volunteering, and staffing.
- 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. The application meets the requirements of the Council's Business Rates Discretionary Relief Policy.

2. Key Issues

- 2.1 To consider the application for The Rotherham Hospice Trust which is requesting an award of discretionary rate relief for the property shown at 6.4 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, 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 the organisation makes to the local community, it is recommended that an award for discretionary relief be granted to The Rotherham Hospice Trust.

3.4 The alternative option was to decline to award relief to the applicant which has been rejected as a recommendation as the application from The Rotherham Hospice Trust 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 applications 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 proposed relief in accordance with the Council's discretionary scheme criteria.

6.2 Paragraph 6.4 shows the value of the relief alongside the specific cost to the Council.

6.3 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 the South Yorkshire Fire and Rescue Service.

6.4 Recommended for approval

The Rotherham Hospice Trust – Unit 2, Amber Business Centre, Rawmarsh Road, Rotherham, S60 1RU

(Did not occupy until 25/11/2025)

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2025/26	£901.21	£441.59
2026/27	£2,548.80	£1,248.91

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 applications 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 The Rotherham Hospice Trust supports patients with life limiting illness to receive the care they need when and where they want it by addressing the unique needs of each individual and their family. Sunbeams is a service run by The Rotherham Hospice Trust and is offered to children and young people aged 3-17 to provide bereavement support.

10. Equalities and Human Rights Advice and Implications

10.1 The recommendation in the report is to grant discretionary relief to The Rotherham Hospice Trust 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 for the Council's Business Rates Discretionary Relief Policy 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, Financial Services

Approvals obtained on behalf of Statutory Officers: -

	Named Officer	Date
Chief Executive	John Edwards	18/03/26
Executive Director of Corporate Services (S.151 Officer)	Judith Badger	11/03/26
Service Director of Legal Services (Monitoring Officer)	Phil Horsfield	13/03/26

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