

## PART B – Equality Analysis Form

As a public authority we need to ensure that all our strategies, policies, service and functions, both current and proposed have given proper consideration to equality and diversity.

This form:

- Can be used to prompt discussions, ensure that due regard has been given and remove or minimise disadvantage for an individual or group with a protected characteristic
- Involves looking at what steps can be taken to advance and maximise equality as well as eliminate discrimination and negative consequences
- Should be completed before decisions are made, this will remove the need for remedial actions.

Note – An Initial Equality Screening Assessment (Part A) should be completed prior to this form.

When completing this form consider the Equality Act 2010 protected characteristics Age, Disability, Sex, Gender Reassignment, Race, Religion or Belief, Sexual Orientation, Civil Partnerships and Marriage, Pregnancy and Maternity and other socio-economic groups e.g. parents, single parents and guardians, carers, looked after children, unemployed and people on low incomes, ex-offenders, victims of domestic violence, homeless people etc. – see page 11 of Equality Screening and Analysis Guidance.

| 1. Title  |  |
|---|--|
| <b>Equality Analysis title: Business Rates Discretionary Relief Policy</b>  |  |
| <b>Date of Equality Analysis (EA): 14 April 2025</b>  |  |
| <b>Directorate: Finance and Customer Services</b>   | <b>Service area: Revenues, Benefits and Payments</b> |
| <b>Lead Manager: Rachel Humphries</b>   | <b>Contact number: 01709 255119</b>                  |
| <b>Is this a:</b><br><input checked="" type="checkbox"/> <b>Strategy / Policy</b> <input type="checkbox"/> <b>Service / Function</b> <input type="checkbox"/> <b>Other</b><br><b>If other, please specify</b> |  |

**2. Names of those involved in the Equality Analysis (Should include minimum of three people) - see page 7 of Equality Screening and Analysis Guidance**

| Name             | Organisation | Role<br>(eg service user, managers, service specialist) |
|------------------|--------------|---|
| Rob Mahon        | RMBC         | Assistant Director                                      |
| Adrian Blaylock  | RMBC         | Head of Service   |
| Rachel Humphries | RMBC         | Operational Manager                                     |

**3. What is already known? - see page 10 of Equality Screening and Analysis Guidance**

**Aim/Scope (who the Policy/Service affects and intended outcomes if known)**

This policy sets out the Council's intentions for dealing with business rates discretionary rate relief applications (including hardship relief requests) from Charities, Community Amateur Sports Clubs (CASCs), Non-Profit Making Organisations (NPMOs), and other businesses situated within the borough of Rotherham.

Although allowing for discretion, the business rates regulations do prohibit Councils from adopting a strict policy or rule for granting discretionary relief. The Government has however provided good practice guidance to advise Councils of the criteria to use when considering applications for relief. Authorities are strongly advised to treat each case on its own merits. Councils can, however, agree on a general basis on which it will approach any application made. Rotherham's business rates discretionary relief policy considers all applications made on their individual merits.

The policy has the potential to affect all business ratepayers. They must have access to and be provided with the relevant information and the opportunity to claim any reliefs that they may be entitled to. This is to ensure that they are charged the correct amount of business rates.

**What equality information is available? (Include any engagement undertaken)**

The Council has a duty to consider all applications for discretionary rate relief from individuals and organisations. In doing so, we do encounter diverse groups but do not, currently, routinely gather information on those groups.

**Are there any gaps in the information that you are aware of?**

Due to the diverse range of businesses, the identification of those who support/impact customers with protected characteristics can only take place as part of the application process.

**What monitoring arrangements have you made to monitor the impact of the policy or service on communities/groups according to their protected characteristics?**

Data will be recorded including location, business type/sector and target customer base, e.g. whether this is a specific community/group, number and value of award.

This information will be analysed in order to ensure the policy is applied fairly and equitably and to assess its impact on businesses and communities, particularly those representing or serving communities/groups with protected characteristics.

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| <b>Engagement undertaken with customers. (date and group(s) consulted and key findings)</b> | No direct engagement with customers has been undertaken in respect of this policy. The policy requires ratepayers to complete an initial application for consideration of relief. if relief is granted an annual renewal application is required for consideration of continued relief.   |
| <b>Engagement undertaken with staff (date and group(s) consulted and key findings)</b>      | <p>The Business Rates Discretionary Relief Policy has been developed with support from colleagues in Revenues, Benefits &amp; Payments; RMBC legal services and an external legal review. The policy is subject to ongoing review by all stakeholders.</p> <p>Council Members and Officers and partners play a vital role in the application of the policy. Monthly management information is provided to the Head of Service and the Assistant Director.</p> |

**4. The Analysis - of the actual or likely effect of the Policy or Service (Identify by protected characteristics)**

**How does the Policy/Service meet the needs of different communities and groups?** (Protected characteristics of Age, Disability, Sex, Gender Reassignment, Race, Religion or Belief, Sexual Orientation, Civil Partnerships and Marriage, Pregnancy and Maternity) - see glossary on page 14 of the Equality Screening and Analysis Guidance)

The Council recognises that some businesses might have difficulty in making an application for business rates discretionary relief and those individual ratepayers who are vulnerable may need help with this process. The Council will ensure businesses are offered as much support as possible to be able to access the relevant information.

In cases of hardship, the Council will assist businesses in discussing and maintaining reasonable payment plans. In appropriate cases, the Council will consider suspending recovery action pending an application or further investigation of disputes and complaints.

The Council will also advise businesses experiencing exceptional hardship of the range of mandatory and discretionary discounts, reliefs, and reductions where appropriate.

The Council will signpost any people struggling to manage their business rates liability and finances to agencies that could help them assess their financial position [Finance and support for your business - GOV.UK](#).

**Does your Policy/Service present any problems or barriers to communities or Groups?**

The Council is committed to providing ratepayers with the full range of communication channels to overcome any barriers experienced with the following protected characteristics:

- **Age:** Communication methods may present barriers for older adults unfamiliar with digital technology. However, according to data provided by Statista, in 2022 there was an overall ownership in smartphones of 93%. In 2016, less than half of that 93% over the age of 55 owned a smartphone in comparison to 2022 where the figure rose to 82%. It may be presumptuous then to speculate that only the elderly population could be disadvantaged by digital communication channels. However, even if customers have not got access to a smartphone, the Council's telephony service is available daily Monday to Friday.
- **Disability:** ratepayers with disabilities may face challenges understanding or responding to communications, particularly if they have cognitive, sensory, or mobility impairments. Telephone support and online access through digital communication methods are anticipated to help overcome access barriers. It does mean that those who maybe have physical disabilities or are struggling with sight or hearing impediments can access the service via other methods that may be more accessible to their needs.
- **Gender Reassignment:** transgender individuals may face challenges if incorrect personal information (e.g., name, title) is used, leading to distress or delays.
- **Marriage and Civil Partnership:** joint liabilities/debts may create unequal burdens, particularly in cases of relationship breakdown.
- **Pregnancy and Maternity:** individuals on maternity leave or with caregiving responsibilities may affect individuals' ability to engage with application process (e.g. timing of contact).
- **Race:** language barriers may prevent individuals from understanding application processes or communications.
- **Religion or Belief:** religious observances or beliefs may affect individuals' ability to engage with application process (e.g. timing of contact).
- **Sex:** women, particularly single mothers, may face greater financial vulnerability due to caregiving responsibilities.
- **Sexual Orientation:** no specific barriers identified however, ensure inclusivity in communication to avoid assumptions.

**Does the Service/Policy provide any positive impact/s including improvements or remove barriers?**

The Council is committed to breaking down barriers and ensuring that the following actions provide a positive impact for communities or groups with protected characteristics.

- **Age:** ensure that multiple communication channels are offered (e.g., telephone, mail, online) to provide ease of access to information around the business rates discretionary relief policy and business rates information.
- **Disability:** offer accessible formats (e.g., large print, braille, audio). Train staff to recognise and support individuals with disabilities.
- **Gender Reassignment:** ensure that systems allow for updated personal information and that staff are trained on respectful communication practices.
- **Marriage and Civil Partnership:** address correspondence on an individual basis where appropriate, ensuring fair treatment for both parties (where a joint business rates liability).
- **Pregnancy and Maternity:** be aware and communicate clearly about application deadlines during periods of maternity leave or caregiving.
- **Race:** provide translated materials and access to interpreters as needed.
- **Religion or Belief:** accommodate religious practices when dealing with applications and relevant deadlines. Continue to provide flexible contact times
- **Sex:** Ensure equal treatment in policy application.
- **Sexual Orientation** use neutral language in all communications and ensure staff are trained on inclusive practices.

**What affect will the Policy/Service have on community relations?** (may also need to consider activity which may be perceived as benefiting one group at the expense of another)

It is not envisaged that the Business Rates Discretionary Relief Policy will have any negative impact on community relations.

Please list any **actions and targets** that need to be taken as a consequence of this assessment on the action plan below and ensure that they are added into your service plan for monitoring purposes – see page 12 of the Equality Screening and Analysis Guidance.

## 5. Summary of findings and Equality Analysis Action Plan

If the analysis is done at the right time, i.e. early before decisions are made, changes should be built in before the policy or change is signed off. This will remove the need for remedial actions. Where this is achieved, the only action required will be to monitor the impact of the policy/service/change on communities or groups according to their protected characteristic – See page 11 of the Equality Screening and Analysis guidance

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| <b>Title of analysis: Business Rates Discretionary Relief Policy</b>  |
| <b>Directorate and service area: Finance and Customer Services</b>  |
| <b>Lead Manager: Rachel Humphries – Operational Manager for Local Taxation</b>  |
| <b>Summary of findings:</b>   |
| <p>The policy sets out the Council’s intentions for dealing with business rates discretionary rate relief applications (including hardship relief requests) from Charities, Community Amateur Sports Clubs (CASCs), Non-Profit Making Organisations (NPMOs), and other businesses situated within the borough of Rotherham.</p> <p>The Council has a duty to consider all applications for discretionary rate relief from individuals and organisations. Due to the diverse and wide range of businesses, the identification of those who support/impact customers with protected characteristics can only take place as part of the application process.</p> |

| Action/Target  | State Protected Characteristics as listed below | Target date (MM/YY) |
|--|---|---------------------|
| The business rates discretionary relief application will be updated to capture information as to how the ratepayer supports/impacts protected groups which will allow relevant information to be provided in future cabinet reports. On receipt of new, or renewal applications, any data relating to a protected characteristic will be recorded along with the outcome of the application. | A,D,S,GR,RE,RoB,S<br>O,P M,CPM,C,O              | 06/25               |

\*A = Age, D= Disability, S = Sex, GR Gender Reassignment, RE= Race/ Ethnicity, RoB= Religion or Belief, SO= Sexual Orientation, PM= Pregnancy/Maternity, CPM = Civil Partnership or Marriage. C= Carers, O= other groups

## 6. Governance, ownership and approval

Please state those that have approved the Equality Analysis. Approval should be obtained by the Director and approval sought from DLT and the relevant Cabinet Member.

| Name      | Job title                              | Date       |
|-----------|--|------------|
| Rob Mahon | Service Director of Financial Services | 21/05/2025 |

## 7. Publishing

The Equality Analysis will act as evidence that due regard to equality and diversity has been given.

If this Equality Analysis relates to a **Cabinet, key delegated officer decision, Council, other committee or a significant operational decision** a copy of the completed document should be attached as an appendix and published alongside the relevant report.

A copy should also be sent to [equality@rotherham.gov.uk](mailto:equality@rotherham.gov.uk) For record keeping purposes it will be kept on file and also published on the Council's Equality and Diversity Internet page.

|   |   |
|---|---|
| <b>Date Equality Analysis completed</b>   | 21/05/2025  |
| <b>Report title and date</b>  | <b>Business Rates Discretionary Relief Policy</b> |
| <b>Date report sent for publication</b>   | 01/07/2025  |
| <b>Date Equality Analysis sent to Performance, Intelligence and Improvement</b><br><a href="mailto:equality@rotherham.gov.uk">equality@rotherham.gov.uk</a> | 21/05/2025  |