

Committee Name and Date of Committee Meeting

Cabinet – 11 May 2026

Report Title

New Application for Business Rates Discretionary Relief for Lifeskills (Yorkshire) Ltd

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 Lifeskills (Yorkshire) Ltd. This is in accordance with the Council's Business Rates Discretionary Relief Policy.

Recommendations

That Cabinet approve the application for Discretionary Business Rates Relief for Lifeskills (Yorkshire) Ltd in accordance with the details set out in Section 6 to 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 Lifeskills (Yorkshire) Ltd

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

Lifeskills (Yorkshire) Ltd for Unit 1 To 2, Derwent Way, Wath Upon Dearne, Rotherham, S63 6EX

1.3.1 Lifeskills (Yorkshire) Ltd is a not-for-profit organisation which is registered with Companies House as a private company limited by guarantee without share capital. The organisation aims to equip adults with learning difficulties and/or autism to gain education, employment skills and other skills to develop their independence and social confidence.

- 1.3.2 The service users are funded, in the main, via a direct payment award from RMBC Learning Disability and Autism Team. The organisation provides training on functional maths and English, internet safety, keeping well in hot/cold weather, employment skills and money handling/budgeting to attendees. Attendance is on either one or two days each week with the majority attending twice weekly.
- 1.3.3 The building is open on weekends to the general public as a family activity centre run by an associated company. This partnership with the associated company forms part of Lifeskills (Yorkshire) Ltd's offer to RMBC Learning Disability and Autism Team by guaranteeing the availability of work experience and volunteering opportunities and facilitating the development of employment skills in accordance with the care plans in place.
- 1.3.4 Lifeskills (Yorkshire) Ltd is seeking an award for discretionary rate relief to assist them in continuing to provide this service. The company was incorporated in August 2024 and has therefore not yet filed any accounts with Companies House to date. Accounts are available in draft form for the first year of trading and have been provided in support of this application.
- 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 organisation provides access to facilities which are open to all sections of the community with attendance based on needs and on the organisation's ability to support those needs. The organisation works to reflect the diversity of local communities in service delivery with staff undertaking training to ensure they are compliant with the Equality Act 2010.
- 1.3.6 The organisation 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 Lifeskills (Yorkshire) Ltd 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 Lifeskills (Yorkshire) Ltd.

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 Lifeskills (Yorkshire) Ltd 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 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

Lifeskills (Yorkshire) Ltd for Unit 1 To 2, Derwent Way, Wath Upon Dearne, Rotherham, S63 6EX

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2025/26	£20,708.50	£10,147.17
2026/27	£17,542.00	£8,595.58

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 Lifeskills (Yorkshire) Ltd supports adults with learning difficulties and/or autism in developing the skills they need to maximise their independence.

10. Equalities and Human Rights Advice and Implications

10.1 The recommendation in the report is to grant discretionary relief to Lifeskills (Yorkshire) Ltd 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, Corporate Services

Approvals obtained on behalf of Statutory Officers: -

	Named Officer	Date
Chief Executive	John Edwards	21/04/26
Executive Director of Corporate Services (S.151 Officer)	Judith Badger	13/04/26
Service Director of Legal Services (Monitoring Officer)	Phil Horsfield	13/04/26

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