

Committee Name and Date of Committee Meeting

Cabinet – 8 June 2026

Report Title

New Application for Business Rates Discretionary Relief for Rotherham Open Arts Renaissance.

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)

Rachel Humphries – Operational Manager, Local Taxation, Revenues, Benefits and Payments, rachel.humphries@rotherham.gov.uk

Ward(s) Affected

Borough-Wide

Report Summary

To consider the application for the award of Discretionary Business Rates Relief for Rotherham Open Arts Renaissance. 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 Rotherham Open Arts Renaissance 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 Rotherham Open Arts Renaissance

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 refreshed and 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 Open Arts Renaissance, Hope Centre, Grove Road, Rotherham, South Yorkshire, S60 2ER.

1.3.1 Rotherham Open Arts Renaissance is a registered Community Interest Company (CIC), not-for-profit organisation which is registered on Companies House as a private company limited by guarantee without share capital. The organisation is dedicated to supporting creative practices and promoting arts in Rotherham.

1.3.2 The organisation provides free and low-cost access to creative spaces for local artists and creatives working with people of all ages and backgrounds.

They aim to remove financial and social barriers to participation and ensure the activities and studios are welcoming, inclusive and accessible to all.

- 1.3.3 The organisation has taken on an additional property to enable them to meet the local demand. This is allowing them to extend their existing work, providing more opportunities for local creatives and community groups with the provision of additional studio space, a pottery studio and a small gallery space for local artists to share their work with the community.
- 1.3.4 Rotherham Open Arts Renaissance has benefitted from an award of discretionary rate relief on their long-term property at Westgate Chambers, Westgate since 2011. They are now seeking additional support, backdated to 2025/26 for the property they occupied from 1 May 2025 which has recently been added to the rating list by the Valuation Office.
- 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. They currently have a membership of 256 members with 95% from the Rotherham area.
- 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 Rotherham Open Arts Renaissance 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 Rotherham Open Arts Renaissance.

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 Rotherham Open Arts Renaissance 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

Rotherham Open Arts Renaissance for Hope Centre, Grove Road,
Rotherham, S60 2ER – occupied with effect from 01/05/2025.

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2025/26	£7,785.77	£3,815.03
2026/27	£8,398.00	£4,115.02

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 have been met may 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 There are no direct implications arising from this report as the organisation is open to all.

10. Equalities and Human Rights Advice and Implications

10.1 The recommendation in the report is to grant discretionary relief to Rotherham Open Arts Renaissance as this will positively impact the organisation. 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	14/05/26
Executive Director of Corporate Services (S.151 Officer)	Judith Badger	11/05/26
Service Director of Legal Services (Monitoring Officer)	Phil Horsfield	11/05/26

*Report Author: Rachel Humphries – Operational Manager, Local Taxation, Revenues, Benefits and Payments,
rachel.humphries@rotherham.gov.uk*

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