

Committee Name and Date of Committee Meeting

Cabinet – 23 March 2020

Report Title

New Application for Business Rates Discretionary Relief for Rotherham United Community Sports 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

Strategic Director Approving Submission of the Report

Judith Badger, Strategic Director of Finance and Customer Services

Report Author(s)

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Ward(s) Affected

Borough-Wide

Report Summary

To consider the application for the award of a business rate discretionary relief for Rotherham United Community Sports Trust. This is in accordance with the Council's Discretionary Business Rates Relief Policy (approved by Cabinet on 12th December 2016).

Recommendations

1. That 20% top up discretionary relief is awarded to Rotherham United Community Sports Trust for the period 10th September 2019 to 31st March 2021.

List of Appendices Included

Appendix 1 Initial Equality Screening Document for Rotherham United Community Sports Trust

Background Papers

Discretionary Rate Relief Policy - Approved by Cabinet on 12th December 2016.

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 United Community Sports 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 the mandatory relief. This is given when the property is used wholly or mainly for charitable purposes by a charity or other non-profit body whose main objects are charitable or benevolent, or concerned with education, social welfare, science, literature or the arts.

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 was amended by Section 69 of the Localism Act 2011. This amendment gives the Council the discretion to grant relief to any other body, organisation or ratepayer, having due regard to its Council Tax payers.

1.2.1 The Council has operated a system of awarding relief through the application of a policy that was approved by Cabinet on 12th December 2016.

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 United Community Sports Trust, Parkgate Astro, School Lane, Parkgate, S62 6FH

1.3.1 The registered charity is an active and innovative community development organisation that aims to provide socially inclusive community, health and education engagement projects across the borough.

The facility in Parkgate which has only recently been acquired, is used to deliver sessions in line with the aims of the organisation and they are predominantly sport and education based to meet community needs.

The organisation delivers educational study programmes to students from secondary schools and post 16 learners in the borough and provides an alternative educational provision for students who have become disengaged in mainstream education.

Weekly health and wellbeing focused sessions are delivered throughout the borough working with both vulnerable adults and children. Projects are underway including:

- Weekly sessions to adults living in residential care homes including team games and dementia friendly activities which has a positive impact on mental health and physical wellbeing.
- Weekly sessions to people living with and beyond cancer to help increase confidence and fitness.
- Child weight management programme working with the NHS providing nutritional advice and physical activity which has provided positive lifestyle changes to participants.

The charity has worked closely with RMBC through several projects including:

- Rotherham Citizenship Programme - a six-day intervention that instils civic responsibility and British values in young people aged 13 to 14.
- Parents Together for Sport - using sport sessions for parents to promote community cohesion and strengthen relationships across communities.
- Football Talk - using sport to embed literacy and functional skills to improve communication and understanding of English and promote active lifestyles.
- Raising Aspirations – a nationally funded project working with young people from across the borough. This brought young people from the former mining communities together with BME young people to deliver social action projects and learn about each other.
- Dads, Lads and Rotherham United Against Racism - a nationally funded project is to be delivered by RUFC in March with fans. This will involve a series of three workshops with fans on match days looking at racism and Islamophobia. One of the workshops will be delivered by RMBC.

- 1.3.2 Rotherham United Community Sports Trust's application for the award of discretionary relief is considered to be in line with the Council's qualifying criteria as set out in its policy.

The facility is open to all with sessions and activities being delivered to residents from some of the most deprived areas of Rotherham.

The provision of such a facility encourages community spirit and cohesion.

- 1.3.3 The organisation is applying for discretionary relief with regard to their 2019/20 and 2020/21 rates liability. The financial implication of awarding the relief is set out in section 6 of this report.

2. Key Issues

- 2.1 To consider the application requesting the award of discretionary relief to Rotherham United Community Sports Trust.

3. Options considered and recommended proposal

- 3.1 Given the discretionary nature of the relief requested, the Council has the discretion to either award or not award a discretionary 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 this business makes to the local community, it is recommended that an award for discretionary relief be granted to Rotherham United Community Sports Trust.

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 the 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 Financial information has been provided in support of the application.

- 6.2 The total cost of granting the relief for the financial year 2019/20 and 2020/21 is set out below in paragraph 6.3 alongside the specific cost to the Council.

6.3	Year	Total Amount of Relief	Cost to RMBC
	2019/20	£688.25	£337.24
	2020/21	£1,254.40	£614.66

7. Legal Advice and Implications

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

8. Human Resources Advice and Implications

8.1 No direct implications from this report.

9. Implications for Children and Young People and Vulnerable Adults

9.1 The organisation is providing a wide range of programmes to children, young people and vulnerable adults throughout the borough which aim to make a difference to the lives of people within the local community. RMBC Communities Manager, Policy Performance and Intelligence has confirmed support for the recommendation to award discretionary relief.

10. Equalities and Human Rights Advice and Implications

10.1 No direct implications from this report.

11. Implications for Ward Priorities

11.1 No direct implications from this report.

12. Implications for Partners

12.1 No direct implications from this report.

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

Graham Saxton, Assistant Director, Financial Services

Approvals obtained on behalf of Statutory Officers:-

	Named Officer	Date
Chief Executive	Sharon Kemp	09/03/20
Strategic Director of Finance & Customer Services (S.151 Officer)	Judith Badger	02/03/20
Head of Legal Services (Monitoring Officer)	Bal Nahal	03/03/20

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