

**Committee Name and Date of Committee Meeting**

Cabinet – 15 September 2025

**Report Title**

New Applications for Business Rates Discretionary Relief for Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC.

**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 applications for the award of Discretionary Business Rates Relief for Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC. This is in accordance with the Council's Business Rates Discretionary Relief Policy (approved by Officer Executive Decision on 01/07/2025).

**Recommendations**

That Cabinet approve the applications for Discretionary Business Rates Relief for Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC in accordance with the details set out in Section 6 to this report for the 2024/25 and 2025/26 financial years.

**List of Appendices Included**

- Appendix 1 Part A Initial Equality Screening Document
- Appendix 2 Part B Equality Analysis
- Appendix 2 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 Applications for Business Rates Discretionary Relief for Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC.**

### **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 operate 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 1**

**Grimm And Co. Limited, Former Talbot Lane Church, Moorgate Street, Rotherham, S60 2RB.**

1.3.1 Grimm And Co. Limited is a registered charity based in Rotherham Town Centre that delivers free literacy education projects to children, young people and families. The charity targets those who need it the most to improve their reading and writing, motivating children and young people to write, and build confidence, self-esteem and aspirations.

1.3.2 The Charity recruits, supports and trains volunteers from across the community including adults with learning disabilities, mental health issues and additional needs who are nurtured, supported and learn new skills. The current number of volunteers stands at 153 who work in the shop environment and work with young people and families where appropriate.

- 1.3.3 The Charity's work is in line with RMBC's educational strategy, and they are also active members of the Cultural Partnership Board that sits under the Rotherham Together Partnership. They continue to support the Council's Children's Capital of Culture programme.
- 1.3.4 The Charity benefited from an award for discretionary rate relief at their previous premises and is now seeking support for their new permanent premises which they moved in to in April 2024.
- 1.3.5 The 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 Charity provides access to facilities which are open to all sections of the community. It provides education and welfare support that complements the statutory services provided by the Council and is focused on work that is in line with the Council's priorities for children and young people.
- 1.3.6 The Charity is applying for discretionary relief with regards to their 2024/25 and 2025/26 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.

#### 1.4 **Application 2**

##### **Food Aware CIC, Unit 2, Pearl Enterprise Park, Sandbeck Way, Hellaby, S66 8QL.**

- 1.4.1 Food Aware CIC is a not for profit social enterprise which redistributes surplus/donated food and other items e.g. cleaning materials, clothes, toys, and furniture to local community groups across the Yorkshire and Humberside regions with predominant support given in the Rotherham and Doncaster areas. Around 50% of service users are from the Rotherham Borough.
- 1.4.2 The organisation liaises with commercial outlets to receive surplus food and supplies which are distributed via approved community partner organisations. Support is currently provided to over 130 community organisations across Yorkshire & Humberside, supporting over 4,000 people each week including Maltby Foodbank, FA Rotherham Community Kitchen, Sunnyside Supplies, Maltby Town Council and Crossroads Care Rotherham.
- 1.4.3 Cabinet has previously approved discretionary relief on the organisation's existing business rates liabilities for other smaller units at the same business address. Due to an increase in demand to support local communities through the current cost of living crisis, an additional storage unit is required to store donated ambient food and other household essentials which enables the organisation to accept even more surplus essential supplies, support more communities and avoids refusal of these much-needed donations.
- 1.4.4 The 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 services

provided are open to all not for profit community groups which are run by volunteers with vital support being delivered to the residents of Rotherham.

- 1.4.5 The organisation is applying for discretionary relief with regards to their 2024/25 and 2025/26 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.

## 1.5 **Application 3**

### **City of Sheffield Gymnastics Club CIC, Unit 13 Block C, Waleswood Road, Wales, Sheffield, S26 5PY**

- 1.5.1 City of Sheffield Gymnastics Club CIC is a not for profit gymnastic club who teach sports and fitness to children and some adults. The Club is affiliated to the British Gymnastics Association and the Yorkshire Gymnastics Association.
- 1.5.2 The Club has 250 members with between 60-70 percent of members from the Rotherham Borough. Members pay a nominal membership fee each year and a small monthly fee to gain access to 22 classes each week and the opportunity to compete in local, regional and national gymnastics competitions.
- 1.5.3 Coaching and mentoring is provided to teenagers to enable them to participate in coaching classes.
- 1.5.4 Any surplus made is reinvested into new and maintenance of equipment, staff training and general operational running costs.
- 1.5.5 The 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 Club provides access to facilities which are open to all sections of the community. It provides training and fitness to children and adults.
- 1.5.6 The Club is applying for discretionary relief from when they became a Community Interest Company in 2024/25 and for their 2025/26 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 applications for the organisations listed in Section 1 of the report requesting an award of discretionary rate relief.

## 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 organisations make to the local community, it is recommended that an award for discretionary relief be granted to Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC.
- 3.4 The alternative option was to decline to award relief to the applicants which has been rejected as the applications from Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC meet 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 applicants 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 applicants have completed a full application for the premises for the proposed relief to ensure compliance with the Council's discretionary scheme criteria.
- 6.2 Paragraph 6.3 shows the value of the relief by year for the recommended applicant alongside the specific cost to the Council.
- 6.3 Recommended for approval:

Grimm And Co. Limited

(Did not occupy until 04/04/2024)

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2024/25	£3,736.48	£1,830.88
2025/26	£3,767.45	£1,846.05

Food Aware CIC

(Did not occupy until 01/11/2024)

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2024/25	£5,883.42	£2,882.88
2025/26	£14,221.50	£6,968.54

City of Sheffield Gymnastics Club CIC  
(From 09/07/2024)

<u>Year</u>	<u>Total Amount of Relief</u>	<u>Cost to RMBC</u>
2024/25	£8,545.89	£4,187.49
2025/26	£11,726.50	£5,745.99

The total cost to RMBC if all agreed would be £23,461.83.

6.4 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.

6.5 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 Grimm And Co. Limited deliver free literacy education to children, young people and families, improving reading, writing, confidence and self-esteem. They work with vulnerable adults as part of their volunteer programme. Food Aware CIC redistribute surplus and donated food and goods across the Borough to local community groups and associations who work with local people and families in need. Sheffield City Gymnastics Club CIC is a not for profit gymnastics club teaching sports and fitness to children and adults.

## **10. Equalities and Human Rights Advice and Implications**

10.1 The recommendation in the report is to grant discretionary relief to Grimm And Co. Limited, Food Aware CIC and City of Sheffield Gymnastics Club CIC as this will positively impact the organisations ensuring continuity of service provision. This recommendation is based on the Council's Discretionary Business Rates Relief Policy under which other businesses are able to 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 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, Assistant Director, Financial Services

Approvals obtained on behalf of Statutory Officers: -

	<b>Named Officer</b>	<b>Date</b>
Chief Executive	John Edwards	26/08/25
Strategic Director of Finance & Customer Services (S.151 Officer)	Judith Badger	11/08/25
Assistant Director of Legal Services (Monitoring Officer)	Phil Horsfield	18/08/25

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