

**REGISTERED CHARITY NUMBER: 1186995**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2022  
FOR  
THE LYTHAM INSTITUTE**

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

**THE LYTHAM INSTITUTE**  
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**FOR THE YEAR ENDED 31 MARCH 2022**

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**THE LYTHAM INSTITUTE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1186995

**Principal address**

Fylde Council  
Town Hall  
Lytham St Annes  
Lancashire  
FY8 1LW

**Trustees**

Fylde Borough Council

**Independent examiner**

Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, Indenture dated 29 September 1917 and constitutes an unincorporated charity.

No trustees have been appointed since 1917. The sole trustee has invited the Charity Commission to make a scheme to change its trusts to amend its charitable objects. Following the making of such a scheme, the trustee expects to make changes to its trusts to (inter alia) enable it to appoint additional or an alternative trustee.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**THE LYTHAM INSTITUTE**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To maintain Lytham Institute for public use under the provisions of the Public Libraries Acts 1892 - 1901 and the Museum and Gymnasiums Act 1891 or any Acts re-enacting or amending the said Acts or any of them.

The charity has maintained and managed the Lytham Institute building and has ongoing arrangements with several community groups and two tenants for use and / or occupation of the premises or part of. Activity has returned post pandemic with additional users sourced after a campaign to promote the community use element of the asset, The Hewitt Lecture Room. The two tenants occupying first floor space remain in situ on the same terms and conditions.

The trustee has had regard to Charity Commission guidance on public benefit.

Several community groups have an involvement in the use of the building historically although its future use is to be the subject of consultation based on the revised objects to be set by the Charity Commission, at the time of producing this statement the Charity Commission had not provided the final draft of the objects for the charity.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Lancashire County Council formally surrendered their user rights to occupy part of Lytham Institute building on 30 July 2020.

Following the library/registrar operator ceasing its activities from the building use has been limited to the following community activities:

- yoga
- slimming club
- music society / judo
- dog agility classes
- tenants renting first floor space

31/01/2023

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Head of Governance

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LYTHAM INSTITUTE

I report on the accounts for the year ended 31 March 2022, which are set out on pages four to nine.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Adam Calvert  
ACA  
Rushtons  
Chartered Accountants  
Shorrock House  
1 Faraday Court  
Fulwood  
Preston  
Lancashire  
PR2 9NB

31 January 2023

Date: .....

**THE LYTHAM INSTITUTE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

		2022 Unrestricted fund £	2021 Total funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income		12,000	14,500
Activities for generating funds	2	<u>29,027</u>	<u>15,078</u>
<b>Total incoming resources</b>		41,027	29,578
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Costs of generating voluntary income	3	36,614	27,432
<b>Governance costs</b>		<u>4,413</u>	<u>2,146</u>
<b>Total resources expended</b>		41,027	29,578
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		-	-
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>-</u>	 <u>-</u>

The notes form part of these financial statements

# THE LYTHAM INSTITUTE

## BALANCE SHEET AT 31 MARCH 2022

		2022 Unrestricted fund £	2021 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	6	1,000	1,000
<b>CREDITORS</b>			
Amounts falling due within one year	7	(1,000)	(1,000)
		_____	_____
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		(1,000)	(1,000)
		_____	_____
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	-
		_____	_____
<b>NET ASSETS</b>		-	-
		=====	=====
<b>FUNDS</b>	8		
Unrestricted funds		-	-
		_____	_____
<b>TOTAL FUNDS</b>		-	-
		=====	=====

The financial statements were approved by the Board of Trustees on 31/01/2023  
and were signed on its behalf by:

*Paul O'Donoghue*

.....  
Chief Financial Officer

# THE LYTHAM INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property - straight line basis over a 50 year useful life as estimated by the valuer.

Further details relating to depreciation of the Institute building are contained in note 6 below.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. ACTIVITIES FOR GENERATING FUNDS

	2022	2021
	£	£
Room rental	4,556	1,592
Funded by Fylde Council	<u>24,471</u>	<u>13,486</u>
	<u>29,027</u>	<u>15,078</u>



## THE LYTHAM INSTITUTE

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

#### 3. COSTS OF GENERATING VOLUNTARY INCOME

	2022	2021
	£	£
Staff costs	2,096	1,004
Rates and water	8,264	5,154
Insurance	1,744	2,333
Light and heat	3,259	3,376
Repairs and maintenance	5,444	3,079
Support costs	<u>15,807</u>	<u>12,486</u>
	<u>36,614</u>	<u>27,432</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 5. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	<u>21,466</u>	<u>14,836</u>

The average monthly number of employees during the year was as follows:

2022	2021
<u>-</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

The Charity itself does not directly employ financial, legal, property services or management staff to carry out its activities. In lieu of that those duties have fallen on the staff employed by Fylde Council as sole Trustee who carry those duties in good faith in the interests of the Trust. The figure of £21,466 comprises the total allocation of staff costs to the Trust including direct agency staff, overtime, and Fylde Council employees who have carried out duties attributable to the Trust in support of its operations.

# THE LYTHAM INSTITUTE

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2022

### 6. TANGIBLE FIXED ASSETS

	Freehold property £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>1,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>1,000</u>
At 31 March 2021	<u>1,000</u>

In December 2019 a comprehensive Building and Asset Survey was carried out on the Lytham

Institute by a specialist firm of Chartered Surveyors, Jacobs. The survey included two cost exercises, both of which exclude inflation and professional fees:

- a high-level benchmarking exercise with data taken from BCIS for buildings in similar use within the Fylde/Lancashire area. This identified a mean rehabilitation / conversion of public community centre and LA rooms index of £1,773m<sup>2</sup> which when applied to the Gross Internal Floor Area of the building of 953m<sup>2</sup> gave a benchmark cost estimate of £1.690m; and
- a cost estimate build-up of the defects identified in the building survey in the value of £1.157m

Subsequently in January 2020 Jacobs carried out a separate asset valuation which, in light of the Building and Asset Survey referred to above, valued the institute building at a nominal value of £1,000. Given that the asset is held at this nominal de-minimis level, it is the intention not to apply an annual depreciation charge.

### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>1,000</u>	<u>1,000</u>

### 8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>

Net movement in funds, included in the above are as follows:

Incoming resources	Resources expended	Movement in funds
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THE LYTHAM INSTITUTE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2022

8. MOVEMENT IN FUNDS - continued

	£	£	£
<b>Unrestricted funds</b>			
General fund	41,027	(41,027)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>41,027</u>	<u>(41,027)</u>	<u>-</u>

**THE LYTHAM INSTITUTE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Grants	12,000	14,500
<b>Activities for generating funds</b>		
Room rental	4,556	1,592
Funded by Fylde Council	<u>24,471</u>	<u>13,486</u>
	<u>29,027</u>	<u>15,078</u>
<b>Total incoming resources</b>	41,027	29,578
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
Agency staff	2,096	1,004
Rates and water	8,264	5,154
Insurance	1,744	2,333
Light and heat	3,259	3,376
Repairs and maintenance	<u>5,444</u>	<u>3,079</u>
	20,807	14,946
<b>Governance costs</b>		
Wages	3,563	1,346
Accountancy	<u>850</u>	<u>800</u>
	4,413	2,146
<b>Support costs</b>		
<b>Management</b>		
Wages	13,921	10,868
<b>Finance</b>		
Wages	<u>1,886</u>	<u>1,618</u>
<b>Total resources expended</b>	41,027	29,578
	_____	_____
<b>Net income</b>	<u><u>-</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## **Trustees' Annual Report for the period**

**From 1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022**

**Charity name: The Lytham Institute**

**Charity registration number: 1186995**

### **Objectives and Activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To maintain Lytham Institute for public use under the provisions of the Public Libraries Acts 1892 – 1901 and the Museum and Gymnasiums Act 1891 or any Acts re-enacting or amending the said Acts or any of them. The objects were under review by the Charity Commission in the whole of the 21/22 year.</b>
Summary of the main activities in relation to those purposes for the public benefit, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Trust has maintained and managed Lytham Institute building and has ongoing arrangements with several community groups. Activity has been limited during the pandemic and the early period of the 21/22 fiscal year. Lytham Heritage Group and the Civic Society occupy rented space on the first floor of the premises.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustee has had regard to Charity Commission guidance on public benefit.</b>

### **Additional information (optional)**

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>Not applicable</b>
Policy on social investment including program related investment	Para 1.38	<b>Not applicable</b>

Contribution made by volunteers	Para 1.38	<b>Several community groups, including the Heritage Group &amp; Civic Society, have an involvement in the use of the building historically. The use is based on a paid for hire service, any income is not donations.</b>
Other		<b>The Trust has invited the Charity Commission to make a scheme to amend its charitable objects. Following the making of a scheme, the Trust will review its administrative arrangements to allow (inter alia) for the appointment of further trustees.</b>

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identify the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society.	Para 1.20	<b>Use of the building has been limited to the following community activities post pandemic in 21/22 until the objects can be finalised through the Charity Commission:</b> <ul style="list-style-type: none"> <li>• yoga</li> <li>• slimming club</li> <li>• music society / judo</li> <li>• dog agility classes</li> <li>• Lytham Heritage Group storage</li> <li>• Lytham Civic Society office</li> </ul> <b>Feedback from all users has been positive with the Trust providing a service valuable to their service delivery.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>The objects were under review by the Charity Commission for the 21/22 period.</b>
Performance of fundraising activities against objectives set	Para 1.41	<b>Not applicable – the Trust had no directly paid employees or volunteer / friends raising funds in 21/22.</b>
Investment performance against objective	Para 1.41	<b>Not applicable – the Trust has no capital or revenue funding outside the support of the local authority in 21/22.</b>
Other		<b>Not applicable</b>

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The financial statements for the Trust are contained in a separate document appended to this report.</b>
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### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Fylde Borough Council is the sole funder of the charity, excluding any income from hire of rooms.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	<b>Not applicable</b>
A description of the principal risks facing the charity	Para 1.46	<b>The Trust includes the Lytham Institute to deliver the objects without investment the value and ability to use the asset will be at risk.</b>
Other		<b>Not applicable</b>

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document	Para 1.25	<b>Indenture dated 29 September 1917</b>
How is the charity constituted?	Para 1.25	<b>Unincorporated association</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>No trustees have been appointed since 1917. The sole trustee will review its trusts to (inter alia) enable it to appoint additional trustees when the objects are finalised.</b>

## Reference and Administrative details

Charity name	The Lytham Institute
Other name the charity uses	
Registered charity number	1186995
Charity's principal address	Town Hall Lytham St Annes FY8 1LW



### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Fylde Borough Council			
2				
3				

### Corporate trustees – names of the directors at the date the report was approved

Director name		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Fylde Borough Council		

### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this fall within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address


**Name of chief executive or names of senior staff members (Optional information)**

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

**Signature(s)**

	
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**Full name(s)**

Ian Keith Curtis	
------------------	--

**Position (eg  
Secretary, Chair, etc)**

Head of Governance, Fylde  
Borough Council

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**Date**

31 January 2023
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