



Lymm Youth and Community Association
Bridgewater Street
Lymm
Cheshire
WA13 0AB

Tel: 07946-676735
Email: info@lymmca.org.uk
Web: www.lymmca.org.uk

Charity Registration: 1161588
Company Registration: 06525466

Chairman/Trustees's Annual Report 2024-25

I make no apology that this year once again, I start my report on similar lines to previous years and re state our mission for the Centre to continue its steady progress of integration within South Warrington while providing facilities for the old, young, disabled and disadvantaged in our community, supported by the major improvements to the premises. Real and important though these improvements to our premises are, we are conscious that the building is only one tool that we use in carrying out our mission to provide support and services to the community and other local community organisations. I'm pleased to report that we have not neglected this aspect of our work either, and continue to support local community and charitable organisations and initiatives whenever we can; though we remain conscious that we still have work to do to fully grant "ownership" of the premises to the community. Community, Council and LYCA itself at times, have not fully grasped the unique nature of the grant of ownership of the premises to the local community, entrusted to the care of LYCA, as custodians of its day to day management as well as maintenance, improvement and development of building and services for the benefit of the community.

Once again during the past year, we have further strengthened our relationship with the Dickensian Christmas Committee, in supporting their efforts to organise the Dickensian Christmas Day by hosting their meetings and providing a headquarters venue on the day. The close working relationship we enjoy, with some volunteer overlap, is beneficial to both organisations. We continue to work with the Heritage Centre, as our neighbour, particularly in it gaining better access for disabled using land leased to us, and by the occasional loan of chairs and tables etc. We are hopeful that in the future we might work even more closely together for our mutual benefit. Following a previous year's May Queen Festival having to be cancelled due the waterlogged field, we again worked with their committee to make the Centre available should the weather again be atrocious. Fortunately the day has been fine since, but yet again this year the very wet Spring meant that the field was too waterlogged to be used and a decision was made to use Henry Street and Davies Way car parks for the parade, ceremony and stalls. Our premises once again provided an ideal HQ and welfare facilities for the May Queen volunteers.

Hopefully the Covid19 and the subsequent "Lockdown" years are behind us now. Fortunately our bookings restarted as soon as Government restrictions allowed and we again have a very full programme and a steady income. However, many of our older users, including some of our longest serving Volunteers, seem to have lost their confidence to venture out and attendances remain reduced on earlier years, though our Senior Social and Film Club numbers are building and new Volunteers continue to trickle in.

In recent times much of the News has been dominated by the Russian invasion of Ukraine, and as Lymm has welcomed Ukrainian Refugees we have made our premises available free of charge for the refugees to meet socially and additionally more recently for English Language lessons. Their use of the building has changed now as many have found jobs and but they still show occasional films and celebrate special events the like the Eurovision Song Contest.

Our website continues to be kept up to date thanks to our volunteers and can be accessed on the link <https://www.lymm.yca.co.uk/> We continue to plan for an expansion to our premises in the future and have had detailed discussions with our architect about the first steps in a feasibility study to enable us to put together scheme, to give the village premises, of which it can be proud. He has designed an imaginative scheme which will eventually more than double our space and yet remain in keeping with the Conservation Status of the village. We hope this initiative will feed the imagination of the local Community too and attract new Supporters and Volunteers. The project

will be planned in stand-alone phases, with each phase proceeding only when funds are in place to complete. The first stage of this will be the cladding of the existing building, and will be paid for from our existing funds, following excavations which determined the strength of existing foundations and satisfactorily established the stability of ground conditions. Recently, following discussions with Warrington Borough Council's Property Manager, we have submitted a "Pre-Application" for the Cladding Phase to test Warrington BC's reaction as owner of the premises and as planning Authority. Hopefully a positive response will enable this project to progress more quickly in the next few months and enable us to submit major grant applications.

I have not paid individual tribute to any of our Volunteers who are so essential to the success of our activities but they are ever willing and can be relied upon, often within hours, to provide a service when a need arises. Last year we provided them with corporate identity in the form of Volunteer aprons with a colourful print of LYCA logo. We also try to make life a little easier with the purchase of more modern equipment wherever possible. We remain conscious that we need to update DBS, First Aid and Hygiene certificates and are making arrangements to carry this out in the near future.

As part of our further service to the parish, we look forward to once again being able to provide events from our own volunteers for the community all of which are free at the point of delivery. These have included:-

- Monthly Senior Socials – including a Christmas Hotpot
- Monthly 'Replay' and 'Recent Releases' Film Shows
- Weekly Market Breakfasts
- Weekly Table Tennis Club which is now so popular we are having to limit numbers
- Weekly Carers Support Group (in conjunction with WIRED).

Similarly we look forward to supporting other community organisations and events such as the:-

- Lymm Easter Duck Race
- Lymm Festival
- Lymm Dickensian Christmas
- Lymm May Queen
- Lymm Festival of Historic Transport

We look forward to our premises once again being used by local community organisations such as:-

- Lymm British Legion
- 4Lymm
- Lymm WI
- Marie Curie
- Macmillan
- Lymm Dickensian Christmas Committee
- Lymm Rotary Club
- Lymm Festival
- Lymm Local History Society
- Lymm Scouts and Guides
- Lymm Round Table
- Local branch of the National Gardens Scheme
- Lymm Radio
- Lymm Ukranian Refugee Support Group

The Centre is self-sustaining for its running costs being funded mainly by paid hirings. Regular activities provided by hirers, all of which also help to provide service to the community, included:

- Monthly Artisan Market
- Monthly WI
- Monthly Messy Church

- Monthly U3A Music Appreciation
- Weekly Street Dance
- Seven Weekly Pilates Classes
- Three Weekly Over Fifties Fitness Classes
- Weekly Boxing Classes
- Weekly Taekwondo Class
- Three Weekly GCSE Tuition Classes
- Weekly Theatre Arts Class
- Weekly Digital Programming Class

We normally take fairly frequent bookings for birthday parties which are a useful source of funds as well as providing a service to individuals in the community who are not necessarily part of more organised groups. Additionally, our Volunteers continue to raise funds by providing hot refreshments at Thursday morning Breakfasts, Afternoon Tea at our Senior Socials, refreshments at the Film Clubs and special events; selling Bric-a-Brac at selected events, and collecting donations at Senior Socials, Film Club, etc.

The Thursday Market traders have continued to use our private car-park, which provides a useful income stream as well as maintaining a service to the community. A rota of Volunteers continue to open the Centre on a Thursday morning for our regulars. Plans for a new Sunday Market on Henry Street Car Park by WBC have not progressed. We continue to seek extra help and welcome new volunteers from the community but thanks to the hard work of our existing volunteers who enable smooth functioning of all the above activities, I'm pleased to be able to report another successful year.

Steve Griffiths
Chairman, Trustee
Lymm Youth and Community Association

August 2025

Lymm Youth And Community Association Ltd

Company No. 06525466

Directors' Report and Unaudited Accounts

31 March 2025

Lymm Youth And Community Association Ltd
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Lymm Youth And Community Association Ltd
Company Information

Directors

R. Bennett
S. Griffiths

Secretary

G. Reynolds

Registered Office

1 Bridgewater Street
Lymm
Cheshire
WA13 0AB

Accountants

David Woodyatt & Co. Ltd
Chapel House
22 Warrington Road
Lymm
Cheshire
WA13 9BG

Lymm Youth And Community Association Ltd

Directors Report

The Directors present their report and the accounts for the year ended 31 March 2025.

Principal activities

The principal activity of the company during the year under review was charity.

Directors

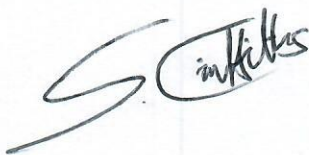
The Directors who served at any time during the year were as follows:

R. Bennett

S. Griffiths

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

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S. Griffiths

Director

11 September 2025

Lymm Youth And Community Association Ltd
Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	40,100	43,986
Administrative expenses	(29,238)	(25,811)
Operating surplus	<u>10,862</u>	<u>18,175</u>
Other interest receivable	1,572	1,346
Surplus on ordinary activities before taxation	<u>12,434</u>	<u>19,521</u>
Taxation	-	-
Surplus for the financial year after taxation	<u><u>12,434</u></u>	<u><u>19,521</u></u>

Lymm Youth And Community Association Ltd
Balance Sheet

at 31 March 2025

Company No. 06525466

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	1,043	1,564
		<u>1,043</u>	<u>1,564</u>
Current assets			
Cash at bank and in hand		154,970	142,015
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Creditors: Amount falling due within one year	5	(420)	(420)
Net current assets		<u>154,550</u>	<u>141,595</u>
Total assets less current liabilities		<u>155,593</u>	<u>143,159</u>
Net assets		<u><u>155,593</u></u>	<u><u>143,159</u></u>
Reserves			
Income and expenditure account	6	155,593	143,159
Total equity		<u><u>155,593</u></u>	<u><u>143,159</u></u>

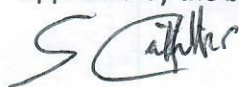
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The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 September 2025 and signed on its behalf by:



S. Griffiths
 Director

11 September 2025

Lymm Youth And Community Association Ltd
Notes to the Accounts
for the year ended 31 March 2025

1 General information

Lymm Youth And Community Association Ltd is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06525466

Its registered office is:

1 Bridgewater Street

Lymm

Cheshire

WA13 0AB

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment	33% Reducing balance
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Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

Lymm Youth And Community Association Ltd
Notes to the Accounts

3 Employees

The average monthly number of employees (including directors) during the year was:

2025 Number	2024 Number
0	0

4 Tangible fixed assets

Cost or revaluation

At 1 April 2024

At 31 March 2025

Depreciation

At 1 April 2024

Charge for the year

At 31 March 2025

Net book values

At 31 March 2025

At 31 March 2024

**Fixtures,
fittings and
equipment
£**

**Total
£**

31,313	31,313
31,313	31,313
29,749	29,749
521	521
30,270	30,270
1,043	1,043
1,564	1,564

5 Creditors:

amounts falling due within one year

Accruals and deferred income

2025 £	2024 £
420	420
420	420

6 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Lymm Youth And Community Association Ltd
Detailed Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	40,100	43,986
Premises costs		
Light, heat and power	11,036	9,732
Premises cleaning	6,282	6,296
Premises repairs and maintenance	3,681	4,046
	<u>20,999</u>	<u>20,074</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	521	782
General insurances	933	835
Software, IT support and related costs	1,237	760
Stationery and printing	522	468
Subscriptions	945	489
Sundry expenses	3,661	1,983
	<u>7,819</u>	<u>5,317</u>
Legal and professional costs		
Accountancy and bookkeeping	420	420
	<u>420</u>	<u>420</u>
Administrative expenses	29,238	25,811
	<u>10,862</u>	<u>18,175</u>
Operating surplus		
Other interest receivable		
Bank interest receivable	1,572	1,346
	<u>1,572</u>	<u>1,346</u>
Surplus on ordinary activities before taxation	12,434	19,521

Lymm Youth And Community Association Ltd

Company No. 06525466

Information for Filing with The Registrar

31 March 2025

Lymm Youth And Community Association Ltd**Balance Sheet Registrar**

at 31 March 2025

Company No. 06525466

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		<u>1,043</u>	<u>1,564</u>
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Net assets		<u><u>155,593</u></u>	<u><u>143,159</u></u>
Reserves			
Income and expenditure account	6	155,593	143,159
Total equity		<u><u>155,593</u></u>	<u><u>143,159</u></u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's income and expenditure account.

Approved by the board on 11 September 2025 and signed on its behalf by:

S. Griffiths

Director

11 September 2025

1 General information

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2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
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Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

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Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 33% Reducing balance

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

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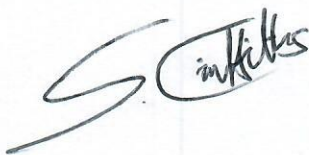
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Lymm Youth And Community Association Ltd
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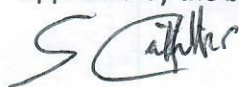
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S. Griffiths
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11 September 2025

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Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment	33% Reducing balance
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Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in the income and expenditure account, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the income and expenditure account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the balance sheet.

3 Employees

The average monthly number of employees (including directors) during the year was:

2025 Number	2024 Number
0	0

4 Tangible fixed assets

Cost or revaluation

At 1 April 2024

At 31 March 2025

Depreciation

At 1 April 2024

Charge for the year

At 31 March 2025

Net book values

At 31 March 2025

At 31 March 2024

Fixtures, fittings and equipment £	Total £
---	------------

31,313	31,313
<u>31,313</u>	<u>31,313</u>
29,749	29,749
521	521
<u>30,270</u>	<u>30,270</u>
1,043	1,043
<u>1,564</u>	<u>1,564</u>

5 Creditors:

amounts falling due within one year

Accruals and deferred income

2025 £	2024 £
420	420
<u>420</u>	<u>420</u>

6 Reserves

Income and expenditure account - includes all current and prior period retained surpluses and deficits.

Lymm Youth And Community Association Ltd
Detailed Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Turnover	40,100	43,986
Premises costs		
Light, heat and power	11,036	9,732
Premises cleaning	6,282	6,296
Premises repairs and maintenance	3,681	4,046
	<u>20,999</u>	<u>20,074</u>
General administrative costs, including depreciation and amortisation		
Depreciation of fixtures, fittings and equipment	521	782
General insurances	933	835
Software, IT support and related costs	1,237	760
Stationery and printing	522	468
Subscriptions	945	489
Sundry expenses	3,661	1,983
	<u>7,819</u>	<u>5,317</u>
Legal and professional costs		
Accountancy and bookkeeping	420	420
	<u>420</u>	<u>420</u>
Administrative expenses	29,238	25,811
	<u>10,862</u>	<u>18,175</u>
Operating surplus		
Other interest receivable		
Bank interest receivable	1,572	1,346
	<u>1,572</u>	<u>1,346</u>
Surplus on ordinary activities before taxation	12,434	19,521

Lymm Youth And Community Association Ltd

Company No. 06525466

Information for Filing with The Registrar

31 March 2025

Lymm Youth And Community Association Ltd**Balance Sheet Registrar****at 31 March 2025****Company No. 06525466**

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	1,043	1,564
		<u>1,043</u>	<u>1,564</u>
Current assets			
Cash at bank and in hand		154,970	142,015
		<u>154,970</u>	<u>142,015</u>
Creditors: Amount falling due within one year	5	(420)	(420)
Net current assets		<u>154,550</u>	<u>141,595</u>
Total assets less current liabilities		<u>155,593</u>	<u>143,159</u>
Net assets		<u>155,593</u>	<u>143,159</u>
Reserves			
Income and expenditure account	6	155,593	143,159
Total equity		<u>155,593</u>	<u>143,159</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's income and expenditure account.

Approved by the board on 11 September 2025 and signed on its behalf by:

S. Griffiths

Director

11 September 2025

1 General information

Lymm Youth And Community Association Ltd is a private company limited by guarantee and incorporated in England and Wales.

Its registered number is: 06525466

Its registered office is:

1 Bridgewater Street

Lymm

Cheshire

WA13 0AB

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the Company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 33% Reducing balance

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Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from the surplus as reported in the income and expenditure account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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When payments are eventually made, they are charged to the provision carried in the balance sheet.

Lymm Youth And Community Association Ltd
Notes to the Accounts Registrar

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