

Company Registration No 09262990 (England and Wales)

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 OCTOBER 2024**

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

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MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

The directors present their annual report and accounts for the year ended 31 October 2024.

Reference & Administrative Details

The Charity: MCSDA LTD

Charity Number: 1164748

Company registration Number: 09262990

Address: Bedford House
60 Chorley New Road
Bolton
BL1 4DA

DIRECTORS

Gary Stringer
Kevin Charles Stringer
Mark Jonathan Cooper

INDEPENDENT EXAMINERS

Cowgills Limited
ICAEW Chartered Accountants
Bedford House
60 Chorley New Road
Bolton
BL1 4QR

PRINCIPAL BANKERS

The Co-Operative Bank Plc
PO Box 250
Skelmersdale
WN8 6WT

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

Our Aims and Objectives

Objectives and Activities

The principal activity of the charity is to continue to provide facilities and training classes in the interests of social welfare, for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity, disability or to act as a diversion from anti-social or criminal activities, financial hardship or social circumstances with the object of improving their conditions of life by using martial arts and self-defence training as a vehicle to teach conflict resolution, confidence building, personal safety awareness and other life skills to as wide a range of people as possible. We also aim to provide training facilities for other community based martial arts groups to extend and enhance the range of activities on offer.

Achievements and Performance

MCSDA Ltd has shown a marked recovery from our closure due to the pandemic, as public confidence has increased, numbers attending our classes and facilities and making use of our facilities have increased accordingly.

There has been a rise in both recruitment and retention, in particular. Our ASP (Self Protection for Women and Girls) which we run in support of Ending Violence against Women and Girls initiative. Numbers have also increased in our SD4K (Self Defence for Kids) classes as well as our Cadet and Senior Training Programs. This is despite continued market pressures, cost of living and local competition from other providers.

We collect our subscriptions via a subscription service which is the most efficient way of gathering payments on a regular basis. We remain committed to being competitive and affordable in our pricing to enable as many people as possible to access our services.

We continue to implement relaxed Covid protective protocols.

We have once again delivered our Fear Fighter Workshop and a Karate for Mental Health Workshop, both events were well supported and sign-posted attendees to relevant resources or organisations.

Having re-established working links with other partners such as NCS, ACE Youth Groups, Safe and Sound and other local and national organisations, and charities with aims that are allied to our own. We have delivered ten 'Hands Off' (Break-away) courses to various organisations and charities across the city, including Derby City Mission, Derby Homelessness Dept of Derby City Council, Milestone House (Drug rehabilitation centre), Derby Environmental Health Officers, Derby County Community Trust Volunteers and Staff. We have provided facilities for Coach training for British Wrestling Association, two open martial arts courses, and a National Aikido Course, as well as hosting our annual International Course. We also hosted the Institute for Martial Arts Sciences (IMAS) end of year course, which also featured disabled Instructors and participants. We are also currently hosting a Karate class for people with mental and physical disabilities, this is a twelve-week trial with a view to making it a permanent class on our roster. We also linked up with the Lilian Prime MS Centre and provided a Personal Safety / Self Protection workshop, this event is due to be repeated next year and is aimed at people who have MS and other disabilities.

All events were open to anyone and were well supported with people attending from the U.S, Denmark and all parts of the UK. These events have greatly raised our profile and local presence which in turn, helps us to provide more training opportunities for the local community.

There has been no negative events or serious injuries or incidents to report.

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2024

We maintain our working links with other partners such as NCS, ACE Youth Groups, Safe and Sound and other local and national organisations, and charities with aims that are allied to our own. We also continue working with the local Council, providing workshops on personal safety awareness for their staff.

There has been no negative events or serious injuries or incidents to report.

Financial Review

Review of the transactions and financial position

The principal source of income in the year was through subscriptions received. The charity will continue to operate at current costs which are amongst the lowest in the area to enable as many people to take advantage of the facilities as possible. At the balance sheet date the charity had reserves of (£5,667) (2023: (£1,010)).

Plans for the Future

Our plans to address the issue with small leaks in our roof remain on hold until such time as we can either secure grant funding or raise sufficient funds to finance the works ourselves. This will be a major financial investment. We did need to replace heaters in the small training area as a matter of urgency as one failed.

The Domestic Violence Project remains on hold at this time due to the pressures of work being experienced by the group we were partnering with, it is envisaged we will continue at some point in the future, although at the time of compiling this report, no firm date has been set.

We continue to explore possible partnerships with other organisations and charities to expand our sphere of influence and to reach a wider demographic. We are exploring the viability of applying for Lottery Funding so that we can establish either a supported training program or a scholarship type of program to assist low-income families further to access our classes. This application process is in its infancy at the time of compiling this report as we gather evidence and attend meetings with people in our industry that have been successful in acquiring lottery funding for their activities.

We continue to host martial arts courses featuring well known Instructors which helps raise our profile and to expand our network of local clubs and to act as a hub for such events, bringing practitioners from differing disciplines together to exchange ideas and share best practice, helping to raise standards to the benefit of all involved.

Our support for other, local martial arts clubs continues with Wrestling, Karate, Karate for SEND, Aikido AND Yoga classes all being supported by MCSDA thus helping to widen our appeal and helping to bring more people into the academy to gain the benefits of exercise and social interaction.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 14 October 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the company has guaranteed to contribute to the company's assets, if required, an amount not exceeding £1.

MCSDA LTD

(COMPANY LIMITED BY GUARANTEE)

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2024

Recruitment and Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the company. Under the requirements of the Memorandum and Articles of Association the directors are required to retire by rotation. Appointment of directors is by the charity in general meeting or by the directors.

Responsibilities of Directors

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the mcs basis unless it is inappropriate to presume that the company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safe-guarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

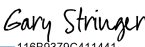
Independent Examiners

Cowgills Limited were appointed as the charitable company's Independent Examiners during the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities and in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approval

This report was approved by the directors on 24/7/2025 | 5:56 AM PDT and signed on their behalf.

DocuSigned by:

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G Stringer
Director

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MCSDA LTD
FOR THE YEAR ENDED 31 OCTOBER 2024**

I report on the accounts of the company for the year ended 31 October 2024, which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 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.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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D Smith
FCCA
Bedford House
60 Chorley New Road
Bolton
BL1 4DA

DATE: 25/7/2025 | 8:35 AM BST

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	TOTAL Funds 2024 £	TOTAL Funds 2023 £
Income and endowments:			
Incoming and endowments from generated funds			
Trading income	2	39,552	32,812
Total income and endowments		39,552	32,812
Expenditure on			
Direct expenses		44,209	39,773
Total expenditure		44,209	39,773
Net movement in funds		(4,657)	(6,961)
Reconciliation of funds			
Total funds brought forward	8	(1,010)	5,951
Total funds carried forward		(5,667)	(1,010)

There are no recognised gains or losses in the period other than those included in the Statement of Financial Activities.

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
FOR THE YEAR ENDED 31 OCTOBER 2024

	Notes	2024		2023	
		£	£	£	£
TANGIBLE FIXED ASSETS	5		7,384		7,868
CURRENT ASSETS					
Cash at bank		10,939		11,935	
Debtors falling due within one year	6	-		-	
		10,939		11,935	
CURRENT LIABILITIES					
Creditors falling due within one year	7	(23,990)		(20,813)	
NET CURRENT ASSETS			(13,051)		(8,878)
NET ASSETS			(5,667)		(1,010)
Capital and reserves					
Profit and loss account	8		(5,667)		(1,010)
TOTAL CHARITY FUNDS			(5,667)		(1,010)

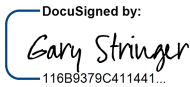
For the financial year ended 31 October 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The Financial Statements on pages 6 to 11 have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015) – (Charities SORP (FRS102)).

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

24/7/2025 | 5:56 AM PDT
Approved by the board of directors on..... and signed on their behalf by:

DocuSigned by:

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G Stringer
Director

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	2024	2023
		£	£
Cash flows from operating activities			
Net cash used in operating activities	10	631	(2,417)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,627)	-
Cash flows from financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		(996)	(2,417)
Cash and cash equivalents at the beginning of the year		11,935	14,352
Total cash and cash equivalents at the end of the year		10,939	11,935

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

1. STATEMENT OF ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with the items which are considered material to the Charity's affairs.

Basis of preparation of the financial statements

The accounts have been prepared under the Historical Cost Convention, as modified by the revaluation of freehold property and the inclusion of fixed asset investments at market value, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015) – (Charities SORP (FRS102)) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue their charitable activities for the foreseeable future. Thus the trustees have adopted the going concern basis of accounting in preparing the financial statements.

Income and endowments

Income received and invoiced income is accounted for on the accruals basis.

Expenditure

Expenditure is included in the accounts on an accruals basis, inclusive of VAT.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Fixtures and fittings	20% reducing balance
Computer equipment	33% on cost

2 TRADING INCOME	Total 2024 £	Total 2023 £
Sales	39,552	32,812
	39,552	32,812
3 NET INCOME AND ENDOWMENTS FOR THE YEAR	2024 £	2023 £
Independent examination fees	1,200	1,230
	1,200	1,230
4 INFORMATION ON EMPLOYEES	2024	2023
The average monthly number of employees, calculated on a full time equivalent basis, analysis by function was:		
Administration	1	1

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

5 TANGIBLE FIXED ASSETS

	Fixtures & fittings 2024	Computer equipment 2024	Total 2024
Cost	£	£	£
Brought forward	26,023	2,150	28,173
Additions	-	1,627	1,627
Disposals	-	-	-
Carried forward	<u>26,023</u>	<u>3,777</u>	<u>29,800</u>
Depreciation			
Brought forward	18,155	2,150	20,305
Charge for the year	1,574	537	2,111
Carried forward	<u>19,729</u>	<u>2,687</u>	<u>22,416</u>
Net Book Value			
At 31 October 2024	<u>6,294</u>	<u>1,090</u>	<u>7,384</u>
At 31 October 2023	<u>7,868</u>	<u>-</u>	<u>7,868</u>

6 DEBTORS: Amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	-	-
Other debtors	-	-
	<u>-</u>	<u>-</u>

7 CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	-	-
Taxation and social security	204	373
Other creditors	23,786	20,440
	<u>23,990</u>	<u>20,813</u>

8 RECONCILIATION OF FUNDS

	As at 01 November 2023	Income	Expenditure	As at 31 October 2024
Funds	(1,010)	39,552	(44,209)	(5,667)
	<u>(1,010)</u>	<u>39,552</u>	<u>(44,209)</u>	<u>(5,667)</u>

9 DIRECTORS REMUNERATION

G Stringer a company director received remuneration of £10,605 during the year (2023 - £10,334)

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

10 Cash used in operating activities	2024	2023
	£	£
Net movement in funds	(4,657)	(6,961)
Add back		
(Increase) / Decrease in debtors	-	-
Increase / (Decrease) in creditors	3,177	2,577
Depreciation	2,111	1,967
	631	(2,471)

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 OCTOBER 2024

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2024

	Total 2024 £	Total 2023 £
Income and endowments from:		
Sales	39,552	32,812
Total income and endowments	39,552	32,812
Expenditure on:		
Purchases	5,920	8,578
Directors' remuneration	10,605	10,334
Staff training and welfare	-	-
Travel and subsistence	1,280	1,325
Motor expenses	5,107	5,646
Business use of home	312	312
Rates	810	677
Light and heat	6,954	5,136
Telephone and fax	2,865	2,191
Postage, stationery and printing	230	174
Subscriptions	458	206
Insurance	781	846
Repairs and maintenance	1,779	170
Sundry expenses	-	81
Entertaining	1,099	-
Accountancy	1,200	1,230
Advertising and PR	2,698	900
Legal and professional fees	-	-
Depreciation	2,111	1,967
Total expenditure	44,209	39,773
Net surplus for the year	(4,657)	(6,961)