

Company Registration No 09262990 (England and Wales)

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)

**DIRECTORS' REPORT AND
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED
31 OCTOBER 2025**

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

Contents	Pages
Directors' report	1 - 4
Independent examiners report	5
Statement of financial activities	6
Balance sheet	7
Cash flow statement	8
Notes to the financial statements	9 – 11
Detailed income and expenditure account	12

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 OCTOBER 2025

The directors present their annual report and accounts for the year ended 31 October 2025.

Reference & Administrative Details

The Charity: MCSDA LTD

Charity Number: 1164748

Company registration Number: 09262990

Address: Fourth Floor
Unit 5b, The Parklands
Bolton
BL6 4SD

DIRECTORS

Gary Stringer
Kevin Charles Stringer
Mark Jonathan Cooper

INDEPENDENT EXAMINERS

Cowgills Limited
ICAEW Chartered Accountants
Fourth Floor
Unit 5b, The Parklands
Bolton
BL6 4SD

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 2025

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

We have been lucky enough to secure funding from our Policing and Crime Commissioner to enable us to deliver a specific program aimed at young females aged between 14 – 17 years who are in the initial stages of involvement with the criminal justice system, via the youth offending service, under the umbrella of Ending Violence Against Women and Girls Initiative. We were lucky enough to secure funding to allow us to run four groups throughout the year. We are currently exploring the possibility of applying for similar funding next year.

We continue to enjoy 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 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 provided facilities for Coach training for British Wrestling Association, four open martial arts courses, and a National Aikido Course, as well as hosting our annual International Course. We are also currently hosting a Karate class for people with mental and physical disabilities; this is now a permanent class on our roster. We have been approached by a Trainer in Sumo Wrestling, and this class is currently in the planning stages. This additional class will expand our demographic and hopefully draw different people into the centre to participate. We also linked up with the Lilian Prime MS Centre and provided a Personal Safety / Self Protection workshop, this event is to be repeated this year and is aimed at people who have MS and other disabilities. We are holding a one-day workshop on Surviving Edged Weapons due to the proliferation of Knife Crime nationally and locally, we hope to raise awareness of Knife Crime and the associated Gang Cultures that accompany it, with a view to educating participants in what to look out for, how to react and stay safe.

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.

We were invited to attend and teach at the Kodo Butoku Renmei Gasshaku held in Washington DC in August, which we attended and as a result made any new contacts with likeminded individuals and groups operating in the US and elsewhere. This helps improve our international and national reputation as a 'centre of excellence' We have also been recognised again by the Martial Arts Hall of Fame Black Belt Awards and by the Greatest Of All Time Martial Arts Awards in the USA.

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

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.

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 (£100)

(2024: (£6,767).

Plans for the Future

Our plans to address the issue with small leaks in our roof still 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.

The Domestic Violence Project still 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 National and International 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.

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.

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

29/6/2026 | 8:00 AM PDT

This report was approved by the directors on and signed on their behalf.

G Stringer
Director

DocuSigned by:
Gary Stringer
116B9379C411441...

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MCSDA LTD FOR THE YEAR ENDED 31 OCTOBER 2025

I report on the accounts of the company for the year ended 31 October 2025, which are set out on pages 6 to 12.

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.

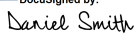
Independent examiner's statement

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.

D Smith
FCCA
Fourth Floor
Unit 5b, The Parklands
Bolton
BL6 4SD

DocuSigned by:

 044E016CA911491...

DATE: 1/7/2026 | 1:44 PM BST

MCSDA LTD**(COMPANY LIMITED BY GUARANTEE)****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNTS)
FOR THE YEAR ENDED 31 OCTOBER 2025**

	Notes	TOTAL Funds 2025 £	TOTAL Funds 2024 £
Income and endowments:			
Incoming and endowments from generated funds			
Trading income	2	40,219	39,552
Total income and endowments		40,219	39,552
Expenditure on			
Direct expenses		33,452	44,209
Total expenditure		33,452	44,209
Net movement in funds		6,767	(4,657)
Reconciliation of funds			
Total funds brought forward	8	(5,667)	(1,010)
Total funds carried forward		1,100	(5,667)

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 2025

	Notes	2025		2024	
		£	£	£	£
TANGIBLE FIXED ASSETS	5		6,420		7,384
CURRENT ASSETS					
Cash at bank		18,872		10,939	
Debtors falling due within one year	6	-		-	
		18,872		10,939	
CURRENT LIABILITIES					
Creditors falling due within one year	7	(24,192)		(23,990)	
NET CURRENT ASSETS			(6,520)		(13,051)
NET ASSETS			1,100		(5,667)
Capital and reserves					
Profit and loss account	8		1,100		(5,667)
TOTAL CHARITY FUNDS			1,100		(5,667)

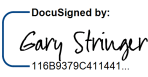
For the financial year ended 31 October 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.

29/6/2026 | 8:00 AM PDT
Approved by the board of directors on..... and signed on their behalf by:

DocuSigned by:

116B5379C411441...
G Stringer
Director

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	2025	2024
		£	£
Cash flows from operating activities			
Net cash used in operating activities	10	8,891	631
Cash flows from investing activities			
Purchase of tangible fixed assets		(958)	(1,627)
Cash flows from financing activities		-	-
Increase (decrease) in cash and cash equivalents in the year		7,933	(996)
Cash and cash equivalents at the beginning of the year		10,939	11,935
Total cash and cash equivalents at the end of the year		18,872	10,939

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

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 2025 £	Total 2024 £
Sales	40,219	39,552
	40,219	39,552
3 NET INCOME AND ENDOWMENTS FOR THE YEAR	2025 £	2024 £
Independent examination fees	-	1,200
	-	1,200
4 INFORMATION ON EMPLOYEES	2025	2024
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 2025

5 TANGIBLE FIXED ASSETS

	Fixtures & fittings 2025 £	Computer equipment 2025 £	Total 2025 £
Cost			
Brought forward	26,023	3,777	29,800
Additions	958		958
Disposals	-	-	-
Carried forward	26,981	3,777	30,758
Depreciation			
Brought forward	19,729	2,687	22,416
Charge for the year	1,377	545	1,922
Carried forward	21,106	3,232	24,338
Net Book Value			
At 31 October 2025	5,875	545	6,420
At 31 October 2024	6,294	1,090	7,384

6 DEBTORS: Amounts falling due within one year

	2025 £	2024 £
Taxation and social security	-	-
Other debtors	-	-
	-	-

7 CREDITORS: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	-	-
Taxation and social security	-	204
Other creditors	24,192	23,786
	24,192	23,990

**8 RECONCILIATION
OF FUNDS**

	As at 01 November 2024	Income	Expenditure	As at 31 October 2025
Funds	(5,667)	40,219	(33,452)	1,100
	(5,667)	40,219	(33,452)	1,100

9 DIRECTORS REMUNERATION

G Stringer a company director received remuneration of £9,900 during the year (2024 - £10,605)

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

10 Cash used in operating activities	2025	2024
	£	£
Net movement in funds	6,767	(4,657)
Add back		
(Increase) / Decrease in debtors	-	-
Increase / (Decrease) in creditors	202	3,177
Depreciation	1,922	2,111
	8,891	631

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 OCTOBER 2025

MCSDA LTD
(COMPANY LIMITED BY GUARANTEE)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 OCTOBER 2025

	Total 2025 £	Total 2024 £
Income and endowments from:		
Sales	40,219	39,552
Total income and endowments	40,219	39,552
Expenditure on:		
Purchases	4,673	5,920
Directors' remuneration	9,900	10,605
Employers NIC	89	-
Travel and subsistence	1,340	1,280
Motor expenses	7,178	5,107
Business use of home	312	312
Rates	-	810
Light and heat	410	6,954
Telephone and fax	2,711	2,865
Postage, stationery and printing	318	230
Subscriptions	283	458
Insurance	910	781
Repairs and maintenance	418	1,779
Training	100	-
Entertaining	899	1,099
Accountancy	-	1,200
Advertising and PR	1,989	2,698
Legal and professional fees	-	-
Depreciation	1,922	2,111
Total expenditure	33,452	44,209
Net surplus/(loss) for the year	6,767	(4,657)