

SPRED - Special Religious Education Division

Scotland · Charity number SC014869

Details

Status	Active
Legal form	Unincorporated association
Registered	1990-06-01
Register	View on the OSCR register

Contact

Address 20 Robroyston Road
Glasgow
G33 1EQ

Website www.spred.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion', 'the advancement of citizenship or community development', 'the advancement of human rights, conflict resolution or reconciliation', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: SPRED exists to promote the inclusion of people living with learning disabilities in Catholic parishes throughout the Archdiocese of Glasgow. We achieve these objectives by running a network of groups which support people with learning disabilities to grow in faith and to take part in the spiritual and social life of the parish. Groups are mainly run by volunteers who have completed appropriate training for their roles. Groups are supported by the SPRED staff who recruit and train volunteers for the groups, support parishes and prepare the materials used in SPRED group sessions. The SPRED staff also work with families of people with learning disabilities and with schools who are looking for support for sacramental preparation for their Catholic pupils.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: The advancement of education. The advancement of religion. The advancement of civic responsibility or community development. The promotion of human rights, conflict resolution and reconciliation. The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£44,695	£48,542	-	3
2023-12-31	£41,058	£44,131	-	3
2022-12-31	£49,844	£32,775	-	3
2021-12-31	£37,485	£35,323	-	3
2020-12-31	£23,460	£52,309	-	4

SPRED - Special Religious Education Division

Scotland - Charity number SC014869

Accounts

**Annual Report and
Financial Statements
for the Year Ended 31 December 2024
for
SPRED**

Registered Charity Number: SC014869

SPRED

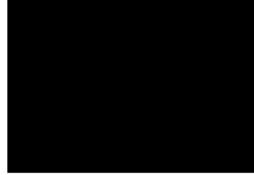
**Contents of the Financial Statements
for the Year Ended 31 December 2024**

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SPRED

**Charity Information
for the Year Ended 31 December 2024**

TRUSTEES:



ADDRESS:



REGISTERED CHARITY NO SC014869

ACCOUNTANTS:

McLaren Ross
Chartered Accountants
19 Glasgow Road
Paisley
PA1 3QX

SPRED

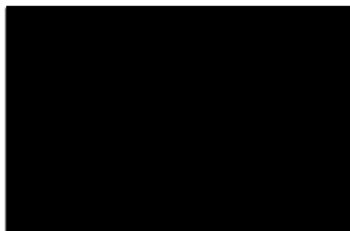
Report of the Trustees for the Year Ended 31 December 2024

The Trustees present their report with the financial statements of the charity for the year ending 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts, the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005, the Charities Accounts (Scotland) Regulations 2006 and with the terms of the Charities and Trustee Investment (Scotland) Act 2005.

REFERENCE AND ADMINISTRATIVE INFORMATION

SCOTTISH CHARITY NUMBER: SC014869

ADDRESS:



TRUSTEES

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of constitution, and operates as an unincorporated charity.

Recruitment and appointment of new trustees

Trustees require two nominations from the Board of Management and must also be approved by the Archbishop of Glasgow.

Induction and training of new trustees

New Trustees are briefed on their legal obligations under Charity Law and are given a copy of the constitution, the most recent financial statements and management information on the charity.

Organisational structure

The charity has a Board of Management. This Board is accountable to the Trustees and to the Archbishop. The membership of the Board consists of at least five members and no more than fourteen members, who include: -

- A Chairperson
- A representative of the Archbishop
- The Head of SPRED who is known as the Director (responsible for the administration of SPRED)
- Two members who are parents or members of the families of a person who has a learning disability.
- Two SPRED catechists
- Where the Director is a religious, the Provincial or her/his representative
- A priest from the diocese
- Other members as and if required

Risk management

The Trustees have a risk management strategy which comprises: -

1. an annual review of the risk which the charity may face,
2. the establishment of systems and procedures to mitigate those risks identified, and
3. the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise.

SPRED

Report of the Trustees for the Year Ended 31 December 2024

OBJECTIVES & ACTIVITIES

Objectives and aims

SPRED's objective is to promote the inclusion of people with learning disabilities within local parish communities.

It achieves these objectives through running a network of groups which support people with learning disabilities to grow in faith and to take part in the life of their parish communities. Staff at the SPRED training and observation centre recruit and train volunteers to work in SPRED groups and provide continuing support and development to groups and individual volunteers.

SPRED'S VISION: Inspired by Gospel values, SPRED works within the Church to nurture inclusive, just and accepting communities for people with learning disabilities.

MISSION: 1) Providing catechesis, friendship and opportunities for people with learning disabilities to be fully included in the liturgical and pastoral life of the parish. (2) Supporting parishes to implement the SPRED Method through training, resources and provision of a vibrant training and observation centre. (3) Ensuring the sustainability of SPRED through awareness raising, fundraising and recruitment of volunteers.

OBJECTIVES: (1) establish 1-2 new SPRED groups each year. (2) Develop and deliver a sustainability plan that covers all SPRED groups in Glasgow. (3) Positively encourage catechists to undertake appropriate development and enrichment activity during the year. (4) Improve financial forecasting/planning (5) Develop and implement fundraising strategy and plan. (5) Define and roll out communication and PR plan.

ACHIEVEMENTS AND PERFORMANCE

Achievements during the year included:

- Seven children were prepared for the Sacrament of First Holy Communion.
- New families were welcomed to our parent and child groups.
- Continued to develop the concept of parent and child groups for children for whom there was no other suitable provision.
- Recruited and trained 17 new people as catechists and recruited 5 new drivers.
- Established a SPRED group for an additional support for learning school and worked towards a further group with another school.
- In partnership with St. Andrew's cathedral, worked towards offering a monthly sensory Mass for people who are neuro diverse.
- Delivered initial training courses and courses for volunteers in leadership positions.
- Welcomed SPRED staff from Malta for in service training.
- Offered in service training for Catholic teachers.
- The Director spent two weeks in the diocese of Toowoomba, Australia, delivering in service training for SPRED volunteers.
- The Director spoke at the Joint Liturgical Group on inclusion in worship.

FINANCIAL REVIEW

The accounts for the year ended 2024 show a small deficit. The trustees' strategy is to use reserves judiciously to expand the work of SPRED continuing to ensure that the charity remains financially viable.

Principal Funding Sources

The charity receives funding from the Archdiocese of Glasgow. The Archdiocese takes up an annual special collection, the proceeds of which are given to the funding of SPRED. Other funding comes from gifts and fundraising.

SPRED

**Report of the Trustees
for the Year Ended 31 December 2024**

Reserves Policy

The trustees have transferred the legacy income received to a Sustainability Reserve to provide for the future of SPRED's ministry. The trustees have further designated other income to be used to develop the work of SPRED and the SPRED Training and Development Centre

Plans for Future Periods

The trustees will continue to oversee the development of the work of SPRED, including seeking opportunities to establish new groups and reach more people in need of SPRED's services.

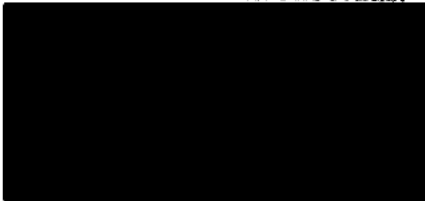
Statement of Trustees Responsibilities

It is the responsibility of the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the results of the charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity which enable them to ascertain the financial position of the charity, and which enable them to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:



SPRED

STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2024

	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2024	2023
		£	£	£	£
INCOMING RESOURCES					
Donations		5,000	28,772	33,772	31,078
Incoming Resources from Charitable Activities		-	10,923	10,923	9,980
		<u>5,000</u>	<u>39,695</u>	<u>44,695</u>	<u>41,058</u>
RESOURCES EXPENDED					
Charitable Activities	2	5,000	42,692	47,692	43,441
Governance Costs	2	-	850	850	690
Total resources expended		<u>5,000</u>	<u>43,542</u>	<u>48,542</u>	<u>44,131</u>
Net outgoing resources		-	(3,847)	(3,847)	(3,073)
Balances brought forward at 1 January 2024		151,533	110,430	261,963	265,036
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		<u>151,533</u>	<u>106,583</u>	<u>258,116</u>	<u>261,963</u>

The notes form part of these financial statements

SPRED

Balance Sheet
31 December 2024

	Notes	31.12.24 £	31.12.23 £
CURRENT ASSETS			
Debtors	5	56,360	51,061
Cash at bank and in hand		<u>204,289</u>	<u>220,168</u>
		260,649	271,229
CREDITORS			
Amounts falling due within one year	6	<u>2,533</u>	<u>9,266</u>
NET CURRENT ASSETS		<u>258,116</u>	<u>261,963</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>258,116</u>	<u>261,963</u>
RESERVES			
Restricted Funds	7	151,533	151,533
Unrestricted Funds	7	<u>106,583</u>	<u>110,430</u>
		<u>258,116</u>	<u>261,963</u>

The financial statements were approved by the Trustees on 24 September 2025 and were signed by:



The notes form part of these financial statements

SPRED

Notes to the Financial Statements
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practise (revised 2005) Accounting and Reporting of Charities and the Charities Accounts (Scotland) Regulations 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

Resources expended

Resources expended are accounted for on an accruals basis and have been classified under headings, to which they are directly attributable, in accordance with the SORP.

Incoming Resources

Incoming resources comprise donations, receipts from fundraising activities and investment income classified under headings to which they are directly attributable in accordance with the SORP. Donations and receipts from fundraising activities are credited to the Statement of Financial Activities (the "SOFA") in the year which they are received. Investment income is included on an accruals basis. All income is specified as restricted or unrestricted.

Governance Costs

These costs represent the costs of independent examination.

Funds

For the purposes of the Statement of Financial Activities, funds are defined as follows:

Unrestricted funds comprise income received for the objects of SPRED without further specified purpose and are available as general funds.

Restricted funds comprise income which has been received for the objects of SPRED and specified for a restricted purpose within these objects by the donor or have been so designated by the trustees.

2. EXPENDITURE

Governance costs include:

	31.12.24	31.12.23
	£	£
Independent examination of accounts	<u>850</u>	<u>690</u>

Analysis of Resources Expended on Charitable Expenditure:

	Restricted Funds	Unrestricted Funds	2024 Total	2023 Total
	£	£	£	£
Insurance	-	1,740	1,740	1,691
Utilities	-	3,563	3,563	2,424
Wages & Salaries	5,000	22,364	27,364	21,174
Post & Stationery	-	4,107	4,107	3,949
Conference	-	-	-	1,757
Travel	-	29	29	762
Equipment	-	156	156	-
Equipment Leasing	-	1,495	1,495	1,576
Repairs and Renewals	-	1,303	1,303	1,425
Sundry Expenses	-	7,935	7,935	8,683
	<u>5,000</u>	<u>42,692</u>	<u>47,692</u>	<u>43,441</u>

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**Notes to the Financial Statements
for the Year Ended 31 December 2024**

3.	STAFF COSTS	31.12.24	31.12.23
	The average weekly number of employees during the year was	<u>2</u>	<u>2</u>
	Wages & Salaries	27,364	21,174
4.	TRANSACTIONS WITH TRUSTEES		
	No remuneration nor expenses were paid to Trustees during the year (2023: Nil)		
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
	Debtors	£ 54,729	£ 49,565
	Prepayments and accrued income	<u>1,631</u>	<u>1,496</u>
		<u>56,360</u>	<u>51,061</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.12.24	31.12.23
	Other creditors and accruals	£ 2,533	£ 9,266
7.	FUNDS		
		Restricted Funds £	Unrestricted Funds £
	At 1 January 2024	151,533	110,430
	Deficit for year	-	(3,847)
	At 31 December 2024	<u>151,533</u>	<u>106,583</u>
			Totals £
			261,963
			(3,847)
			<u>258,116</u>

SPRED

**Independent Examiner's Report
to the Trustees of SPRED**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

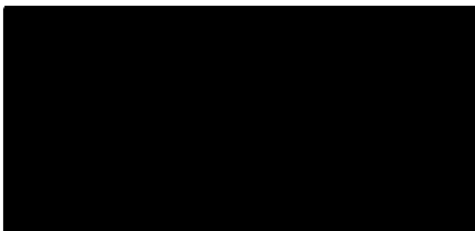
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts prepared with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



McLaren Ross
Chartered Accountants
19 Glasgow Road
Paisley PA1 3QX

Date: 24 September 2025