Annual Report and

Financial Statements

for the Year Ended 31 December 2025

for

SPRED

Registered Charity Number: SC014869

SPRED

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Charity Information
for the Year Ended 31 December 2025

TRUSTEES:	Ronnie Convery Rev. John Gannon Pierpaolo Pacitti
ADDRESS:	20 Robroyston Road Glasgow G33 1EQ
REGISTERED CHARITY NO	SC014869
ACCOUNTANTS:	McLaren Ross Chartered Accountants 19 Glasgow Road Paisley PA1 3QX

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Report of the Trustees
for the Year Ended 31 December 2025

The Trustees present their report with the financial statements of the charity for the year ending 31 December 2025. 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 Practise (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:	20 Robroyston Road Glasgow G33 1EQ
TRUSTEES	Ronnie Convery John Gannon Pierpaolo Pacitti (Chair)

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.

Report of the Trustees for the Year Ended 31 December 2025

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:

- Five young people were prepared for the Sacrament of Confirmation in November 2025 and six young people were prepared to celebrate First Holy Communion in 2026.
- Continued to develop the concept of parent and child groups for children for whom there was no other suitable provision.
- Established a second 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 offered a monthly sensory Mass for neuro diverse parishioners
- Delivered initial training courses and courses for volunteers in leadership positions and offered training and supported new staff in the Archdiocese of St. Andrews & Edinburgh
- Offered Advent retreats to pupils attending a Catholic additional support for learning high school with a view to developing a new partnership with the school.
- Initiated a programme for the longer term sustainability of SPRED and obtained a grant from the Columba Trust to help fund the programme.

FINANCIAL REVIEW

The accounts for the year ended 2025 show a deficit. This is in line with the trustees' strategy of using reserves judiciously to expand the work of SPRED while 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. From April 2025 a new funding arrangement was agreed with the Archdiocese. Under this arrangement costs previously met directly by the Archdiocese are now met by SPRED and the annual grant from the Archdiocese was increased. This arrangement is broadly financially neutral for both the Archdiocese and SPRED.

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

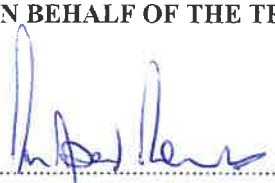
Plans for Future Periods
The trustees have approved a programme to ensure that SPRED is equipped for the future and to meet changing needs of people who seek SPRED's support. The trustees and staff will continue to deliver this programme in the coming years.

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:



Pierpaolo Pacitti

29 September 2026

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STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2025

	Notes	Restricted Funds	Unrestricted Funds	Total Funds 2025	2024
		£	£	£	£
INCOMING RESOURCES					
Donations		1,740	76,263	78,003	33,772
Incoming Resources from Charitable Activities		-	9,400	9,400	10,923
		1,740	85,663	87,403	44,695
RESOURCES EXPENDED					
Charitable Activities	2	1,740	93,529	95,269	47,692
Governance Costs	2	-	830	830	850
Total resources expended		1,740	94,359	96,099	48,542
Net outgoing resources		-	(8,696)	(8,696)	(3,847)
Balances brought forward at 1 January 2025		151,533	106,583	258,116	261,963
BALANCES CARRIED FORWARD AT 31 DECEMBER 2025		151,533	97,887	249,420	258,116

The notes form part of these financial statements

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Balance Sheet
31 December 2025

	Notes	31.12.25 £	31.12.24 £
CURRENT ASSETS			
Debtors	5	36,414	56,360
Cash at bank and in hand		218,637	204,289
		255,051	260,649
CREDITORS			
Amounts falling due within one year	6	5,631	2,533
NET CURRENT ASSETS		249,420	258,116
TOTAL ASSETS LESS CURRENT LIABILITIES		249,420	258,116
RESERVES			
Restricted Funds	7	151,533	151,533
Unrestricted Funds	7	97,887	106,583
		249,420	258,116

The financial statements were approved by the Trustees on 29 September 2026 and were signed by:

Pierpaolo Pacitti
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2025

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:

	31.12.25	31.12.24
	£	£
Independent examination of accounts	830	850

Analysis of Resources Expended on Charitable Expenditure:

	Restricted Funds	Unrestricted Funds	2025 Total	2024 Total
	£	£	£	£
Insurance	-	1,891	1,891	1,740
Utilities	-	5,508	5,508	3,563
Wages & Salaries	-	70,243	70,243	27,364
Post & Stationery	-	4,206	4,206	4,107
Travel	-	1,002	1,002	29
Equipment	-	-	-	156
Equipment Leasing	-	1,495	1,495	1,495
Repairs and Renewals	-	1,986	1,986	1,303
Sundry Expenses	1,740	7,198	8,938	7,935
	1,740	93,529	95,269	47,692

3. STAFF COSTS

	31.12.25	31.12.24
The average weekly number of employees during the year was	2	2
Wages & Salaries	70,243	27,364

4. TRANSACTIONS WITH TRUSTEES

No remuneration nor expenses were paid to Trustees during the year (2024: Nil)

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Debtors	34,112	54,729
Prepayments and accrued income	2,302	1,631
	36,414	56,360

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other creditors and accruals	5,631	2,533

7. FUNDS

	Restricted Funds	Unrestricted Funds	Totals
	£	£	£
At 1 January 2025	151,533	106,583	258,116
Deficit for year	-	(8,696)	(8,696)
At 31 December 2024	151,533	97,887	249,420

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Independent Examiner's Report
to the Trustees of SPRED

I report on the accounts of the charity for the year ended 31 December 2025 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 form 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.

Ann McLaren

Ann McLaren BA CA
Independent Examiner

McLaren Ross
Chartered Accountants
19 Glasgow Road
Paisley PA1 3QX

Date: 29 September 2026