

Company Registration No: NI071472
Charity Commission NI Number: NI106414
Charity Number: XT 8361

SPRED (DOWN & CONNOR)
(COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

31 December 2018



REPORT AND FINANCIAL STATEMENTS 2018

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TRUSTEES AND MANAGEMENT TEAM

Directors (Board of Trustees)

Deirdre Burns (Chair)
Kathleen Feenan
Margaret Hollywood
Méabh Lenaghan
Mary Lunny
Clare Marie Passmore (Company Secretary)
Julie Quinn (Treasurer)

Management Committee

Deirdre Burns (Chair)
Deborah Dunlop (Resigned January 2019)
Kathleen Feenan
Margaret Hollywood
Helen Fitzsimons (Resigned January 2019)
Méabh Lenaghan
Mary Lunny
Clare Marie Passmore (Company Secretary)
Julie Quinn (Treasurer)

Finance and Funding Subcommittee

Kathleen Feenan
Julie Quinn (Chair)

Executive Director, *Child and Vulnerable Adult Monitor*

Louise McQuillan

PRINCIPAL PLACE OF BUSINESS AND ADVISERS

SPRED (Down and Connor)

Parish Centre
St Michael the Archangel
Finaghy Road North
Belfast
BT11 9EH

Independent Accountant

Finegan Gibson Ltd
Causeway Tower
9 James Street South
Belfast
Co Antrim
BT2 8DN

Solicitors

Napier & Sons
1-9 Castle Arcade
Belfast
BT1 5DF

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

Advisors

Joe Connolly
NICVA – Membership No. 15670
Community Change

Company Registration No: NI071472

Charity Commission NI Number: NI106414

Charity Number: XT 8361

The Directors/Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 December 2018, in accordance with the CC15b - Charity Reporting and Accounting: The essentials (April 2009) 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 (FRS 102) (effective 1 January 2015).

References and Administrative Information

SPRED (Down & Connor) is a company limited by guarantee, registered in Northern Ireland on 13 January 2009, Company registration number NI071472 and HMRC Charity Reference Number XT 8361. Registered with NI Charity Commission on 25 April 2017, registration number: NIC106414.

Structure, Governance and Management

SPRED (Down & Connor) operates within Memorandum and Articles of Association which are registered with Companies House. In the event that the Company is wound up members are required to contribute an amount not exceeding £10.

The Board of Trustees/ Directors administers the Charity through its Management Committee, meeting once a month from and including September to June. Subcommittees, including a finance subcommittee, are appointed and meet as required. The Board of Trustees/Directors is responsible for safeguarding the finances of SPRED (Down & Connor) and the Finance Subcommittee is responsible for securing funding.

Methods, policies and procedures for the appointment of trustees

New trustees are appointed by the existing trustees and serve for four years after which they may be reappointed for successive terms. The Articles provides for a minimum of five trustees, to a maximum of fourteen trustees.

Management

The authority to conduct the day-to-day activities of SPRED is delegated by the Trustees to the Director (Executive) who reports directly to the Chairperson.

Risk Management

The Board reviews the major strategic, business and operational risks that the organisation faces and guarantees that systems are in place to manage and control those risks to its members, volunteers and in particular, children and adults with intellectual disabilities.

Objectives and Activities for the public benefit

From 1 January 2018 SPRED (Down & Connor) adopted new Mission, Vision and Aims following some development work carried out in the previous calendar year.

Vision, Mission and Values

We envisage that our revised vision, mission and value statements will accelerate our work in ensuring that people with learning disabilities have every opportunity to develop their faith and make valid contributions as valued parishioners within our Diocese.

Our Vision

Everyone with a learning disability has the opportunity to develop and share their faith, thrive and make a valued contribution to their community.

Our Mission

SPRED enables people with learning disabilities to explore and deepen their spirituality; enhancing their sense of self and belonging.

Our Values

- To respect and celebrate difference and individuality
- To work in an open and caring way
- To celebrate each individual faith journey
- To encourage personal exploration and sharing of faith through committed friendship

Aims and Objectives

Our new more concentrated Aims and Objectives as follows:

Aim 1: To ensure that those with learning disabilities and volunteers have every opportunity to explore and depend their own spirituality

Objectives

- 1.1 Provide easy local access to a SPRED group.
- 1.2 Support the implementation of the SPRED methodology.
- 1.3 Provide relevant support for the growth and sustainability of SPRED groups.
- 1.4 Encourage and nurture networking and sharing of experiences and learning across the SPRED groups and families.

Aim 2: To increase awareness and integration of SPRED and its members within the community

Objectives

- 2.1 Promote awareness of SPRED within Learning Disability Sector, Wider Community and Church.
- 2.2 Use appropriate media platforms as relevant to the message.
- 2.3 Collaborate with relevant agencies and organisations to achieve common goals.
- 2.4 Seek opportunities to be ambassadors for the integration of people with learning disabilities in the community.

Aim 3: To ensure an effective and sustainable organisation

Objectives

- 3.1 Develop sustainable revenue through diverse income streams.
- 3.2 Deliver a robust strategic planning cycle and align necessary resources and skills.
- 3.3 Develop, disseminate and implement good governance and safe practice

When setting our aims and objectives and in planning future activities we have considered how the general public can benefit. In particular we aim to enhance how both the general population and those with learning disabilities live out their faith as part of the parish and wider communities through worship, friendship and prayer.

The strategies used to assist SPRED to meet these aims include the following:

- Provision of a Director to oversee all operational aspects of the Organisation
- Provision of resources required for training and adherence to SPRED methodology
- Organisation of regular meetings for Group Leaders and other communication channels
- Outreach and media programs to raise awareness of the Organisation
- Training courses in awareness of the risks for children and vulnerable adults and facilitating mandatory registration with Access NI.

Achievements and Performance

General Progress

SPRED (Down & Connor) has now completed its tenth full year as a Charitable Company.

We continue to hold a Diocesan wide membership with 29 groups, over 380 volunteers and members. Youth membership in particular, continues to be a focus. Our strengthening relationship with Down and Connor Diocesan groups, Living Church and Family Ministry, aligns our mission to support the equality and spiritual development of all our members with those of the Diocesan Pastoral Development programs.

The Down and Connor Diocesan Office and the individual parishes have continued to be our main source of funding. We also received modest grants towards our end of year celebration event from Belfast City Council and one from the Department for Communities towards volunteer training.

Our new Director settled into her role with the retirement of Lena Meehan early in 2018.

Governance

Following on from the formal review of our operating plan in November 2018 it was agreed that time would be spent this year looking at our policies and procedures and modernising some of the language and terminology we use, communicating any changes to our volunteers and stakeholders. A review of our policies took place and a calendar for updating each one was set.

This commenced with the introduction of a Volunteer Policy which outlines our responsibilities and commitment to the volunteers who are the centrepin of our organisation. We also reviewed our previous data protection policy, completely revamping this in line with new General Data Protection Regulations which came into force on 25 May 2018.

Safeguarding Children and Vulnerable Adults

Ensuring the safety and security of our members and volunteers continues to be a key priority.

Our Governance systems, initiated in 2008 to assure the safety and dignity of both members and volunteers continued during 2018/19.

SPRED (Down & Connor) continues to ensure all SPRED volunteers are aware of Safeguarding Policies and Procedures and adhere to all guidelines to ensure safe working practices, protecting both themselves and children and adults with learning disabilities. Catechists continue to attend safeguarding training in their Vicariate Area as necessary. As of 31 December 2018 100% of all volunteers had been appropriately vetted.

Group Renew, Refresh and Expansion Program

Extensive work was completed in each of these three areas.

Renew Program – Five groups were supported directly to ensure that they stabilised their membership base and operating practices during the year.

Refresh Program – Nineteen groups were visited to support their ongoing engagement with and execution of the proven SPRED methodology. All Leader Catechists were invited to training and refresher sessions during the year. These sessions were well attended with twenty-six groups actively participating in further training this year. Additionally this year we invested greatly in the capability of our existing volunteers delivering further training on the SPRED method with specific emphasis on the 'Preparation Phase' of the session. We did this across five locations and offered Makaton training to group leaders ensuring that the communication skills within our groups was enhanced.

Expansion Program - We worked in two new Parishes/Pastoral areas during the year with the hope of adding two additional SPRED groups to our community. Whilst the foundations have been established, progress was slower than anticipated so we reset our aim for these groups to be fully operational in the coming year.

This year we have completed desktop research to consider alternative distribution channels to support SPRED's future growth. Whilst the traditional parish model is likely to be the dominant model for some time it is necessary to reach out to potential members in new locations.

It is a fact of modern life that many parish members are no longer attending church based activities and so SPRED, like many other organisations must find new and innovative ways to reach them.

In particular, the School Model has proven to be successful. These groups are very special high energy, fun-filled groups coupled with a deep sense of youthful spirituality. The benefit of gaining a John Paul II Award (by both members and volunteers) can be leveraged to a greater extent in expanding this model. Whilst the logistics of these groups can be challenging, the benefits far outweigh the complexities. The leaders of these Educational Establishments have been very complimentary of the impact that SPRED has had on their students.

Additional models under consideration are:

- Health Trust Day Centre
- Health Trust Hub
- Residential Home
- Sacrament –Centric Groups

As we develop our thinking and trial some of these models more information will be available during 2019.

Outreach and Awareness

Throughout the year the Project Director, Management Committee members and volunteers presented to a number of Parish congregations across the Diocese.

Continued emphasis was placed this year on individual parish groups taking part in activities within their own Parish Communities and we saw groups gathering together for celebrations and masses within their pastoral areas.

“Volunteer Now” has continued to support us in the continuous recruitment of volunteers and we look forward to continuing to work with them. SPRED also enjoys good relationships with numerous Councils and Community and Voluntary organisations that support and enhance our aims and objectives.

The SPRED Director is a member of the Inter-Faith Disability Group and has attended a number of events throughout the year to ensure awareness of SPRED within the community and to ensure the organisation keeps up to date with relevant practices in the field.

SPRED is continuing to work closely with Family Ministry and the Family Forum in the Diocese. The “Family Forum” group creates a bridge to link diocesan organisations with people who seek support for various issues within their families.

The Project Director is also involved in assisting with Special Needs Family Ministry Confirmation and First Communion for the children who attend special schools. We facilitate sacramental preparation for young people with learning difficulties and support the organisation of the ceremonies. Under the guidance of Father Gabriel Lyons and the support of Fr Raymond McCullough Confirmation with Bishop Farquhar was held in Belfast. First Communion was also held in Belfast at Drumbo & Carryduff Parish facilitated by Father Raymond McCullagh and Fr Gabriel Lyons. The 2019 Sacramental celebrations will be held in Downpatrick.

This was the fifth year that our SPRED groups took part in the Pope John Paul II Awards. SPRED groups continue to welcome year 12-14 pupils as catechists helping them to work towards their Pope John Paul II awards and to enhance their own spirituality as they move towards adulthood.

We continue to maintain our links with Living Church. We attended the excellent Faith and Life Convention in Our Lady and St Patrick's College Knock where the speakers and workshops were innovative and informative. SPRED was promoted via a display stand at this convention and our Director also took part in the follow up training as part of the Discerning and Facilitative Leadership Course organised in collaboration with the Kinharvie Institute. This provided not only an excellent opportunity to extend the skills and knowledge of the organisation, but the chance to develop important links and open communication channels with other Diocesan groups.

Communications

Emphasis was continued on improving communications to all of our stakeholders during 2018/19.

Our comprehensive database of our members and volunteers was updated this year to ensure accuracy of the information we hold. Parents' and guardians' contact details were maintained at local level to ensure that regular exchanges of information occur to maximise the participation of our members in the integrated sessions.

For Parish Priests, Newsletters continue to be regularly sent and the Project Director has continued to attend any meetings, functions and events in which awareness of SPRED can be raised within Down and Connor. Regular meetings are also held with other faith groups involved with learning disabled and faith development.

At the beginning of the year we worked closely with Queens University Belfast to produce a report on the use of Social Media within the organisation. During the assimilation of the report we worked closely with SPRED groups to ascertain which methods of communication worked best for them and throughout the year we have aimed to utilise this information to ensure effective communication with all groups.

Deepening our Spirituality

SPRED continues to develop the spirituality, not only of people with learning disabilities, but also of catechists and volunteers. The important significance of our Catechist Preparation Sessions is imparted during Catechist Enrichment Days, where volunteer catechists are encouraged to share their stories and their faith with each other. This sharing of our faith and the liturgical and biblical evocations helps bring Jesus into our lives. All our training and enrichment days allow time for peaceful reflection and prayer, giving us the time and space to become closer to God.

Day of Celebration

For the ninth year, the Management Committee sought to reward all members with a non-contributory celebratory event. Whilst this continues to be one of the real highlights of our year, attendance considerably reduced with c.200 volunteers and members attending. Many thanks to St Mary's University for allowing us to use their premises. Subsequently it was decided to hold the event on alternate years to allow groups to celebrate the year-end "locally" in the year in between.

SPRED Global

We were blessed to host the World SPRED Conference in Northern Ireland at Drumalis Retreat Centre, Larne in June 2018. Delegates travelled from as far away as America, Malta, Scotland, Mexico and Australia to attend the conference bringing a wealth of experience and talent to share with us.

Our Director continues to travel to Glasgow regularly as she continues on her SPRED journey to gain knowledge and experience of the SPRED methodology.

During the year we worked closely with the Daughters of Charity in Dublin in the review of their SPRED groups. This important link has not only allowed us to support the use of the SPRED methodology in Ireland but has also enabled us to gain valuable learning experience and we value the collaboration greatly.

Future positioning

During Autumn 2018 the Diocese approached the Board to discuss the possibility of moving the accountability for the Parish based groups directly to the Diocese. This was prompted by concerns on behalf of the Diocese that the operational responsibilities for Safe Guarding were not clear. Whilst the Management Committee was confident that the hitherto arrangements of Parish Groups operating locally correctly categorised these Groups as Diocesan bodies, it also agreed that there was no risk to changing the arrangements as proposed by the Diocese. It was therefore agreed that there would be a formal re-structuring in 2019, with the likely outcome being a transfer of all Parish based work to the Diocese via the Living Church division.

Financial Review

Responsibilities for the accounts and financial statements

Company Law requires that the directors prepare financial statements for each year which gives a true and fair view of the state of affairs of the charity for that period. In preparing the statement, the directors are required to:

- Select suitable accounting policies and 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 its activities.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for the systems of internal control, safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors have taken all reasonable steps that ought to have been taken as a director to make them aware of any relevant accounting information and to establish that the company's Independent Accountant was aware of that information.

Basis of accounting

The annual financial statements are attached to this report. These have been prepared in accordance with the policies summarised on pages 15 and 16.

Reserves policy

The reserves reflect amounts of incoming resources for the current and prior periods not yet spent. Due to the fixed term nature of much of the funding SPRED (Down & Connor) aims to retain sufficient funds to continue for a reasonable period whilst ceasing those activities and seeking alternative funds.

Note 13 to the financial statements sets out the nature of the funds carried forward and the Management Committee would like to express their gratitude to all contributors in particular the Diocesan Office of Down and Connor and the Parishes in which SPRED groups operate. A special note of thanks is also due to the relatives and friends of the SPRED community who kindly made individual donations.

Review of the year

The main sources of income are from arrangements with funders for the provision of goods and services in line with the charity's aims set out above. Expenditure has been managed to

deliver these goods and services within the funds available whilst contributing reserves to cover future funding uncertainties.

Funding and Resources

We continue to manage costs very effectively so that as much of our funding as possible is allocated to activities which have a direct impact on the local SPRED Groups. We also continue with a series of modest fund raising activity to supplement our core funding.

Key goals for 2018/19, in addition to the top priority of ensuring all current groups continue to thrive, are:

1. Constantly monitor and review all policies and activities relating to the protection of our Children and Adults with Learning Disabilities and volunteers.
2. Consolidate financial position, ensuring that it enables as much organic and new growth areas as possible.
3. Support the New Director with support systems to ensure that they are effective in their role.
4. Continue to progress an effective way of working with the new Diocesan arrangements and bodies to create synergies and mutual benefits.
5. Plan and deliver at least three major events:
 - a. Day of Reflection for all Catechists and Friends
 - b. Annual celebration
 - c. One major fundraising event
6. Deliver Annual Development and Planning Day to agree “**Vision 2020 +**” Strategic Plan alongside 2018-2020 Operating Plan
7. Support an All Ireland approach to SPRED, to prevent global shrinkage if additional resources are made available from outside the Down and Connor Diocese.

By order of the Board
Deirdre Burns: Chair

Date: 10 May 2019

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPRED (DOWN AND CONNOR)

Independent examiner's statement

I report on the financial statements for the year ended 31 December 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Finegan Gibson Ltd
Chartered Accountants & Registered Auditors
Causeway Tower
9 James Street South
Belfast, BT2 8D

10 May 2019

STATEMENT OF FINANCIAL ACTIVITIES
Including income and expenditure account
For the Year Ended 31 December 2018

	Note	2018 Restricted Fund £	2018 Unrestricted Fund £	2018 Total £	2017 Total £
Income:					
Donations and legacies					
Diocesan Grant		-	15,000	15,000	15,000
Parish Donations		-	10,175	10,175	11,725
Other Donations		1,214	1,777	2,991	2,667
Income from research activity		2,172	-	2,172	-
Investment income			155	155	168
Total Income		3,386	27,107	30,493	29,561
Expenditure					
Costs of raising funds					
Fundraising activities		-	180	180	198
Investment activities		-	40	40	50
Expenditure on charitable activities	3	1,214	30,653	31,867	33,286
Expenditure on research activity		2,163	-	2,163	-
Total expenditure		3,377	30,873	34,250	33,534
Net income/(expenditure) and net movement in funds for the year	5	9	(3,766)	(3,757)	(3,973)
Reconciliation of funds					
Total funds brought forward		1,376	50,383	51,759	55,732
Total funds carried forward		1,385	46,617	48,002	51,759

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

**BALANCE SHEET
AS AT 31 DECEMBER 2018**

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	9		539		806
CURRENT ASSETS					
Debtors	10	9,772		100	
Cash at bank and in hand		38,979		53,044	
		<u>48,751</u>		<u>53,144</u>	
LIABILITIES: Creditors falling due within one year					
	11	<u>(1,288)</u>		<u>(2,191)</u>	
NET CURRENT ASSETS			47,463		50,953
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>48,002</u>		<u>51,759</u>
CREDITORS: falling due after more than one year					
			<u>0</u>		<u>0</u>
NET ASSETS			<u>48,002</u>		<u>51,759</u>
THE FUNDS OF THE CHARITY					
Restricted income funds	12		1,385		1,376
Unrestricted income funds	12		<u>46,617</u>		<u>50,383</u>
			<u>48,002</u>		<u>51,759</u>

For the year ending 31 December 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 10 May 2019, and are signed on behalf of the board by:

DEIRDRE BURNS, Trustee, 10 May 2019

NOTES TO THE ACCOUNTS**1 ACCOUNTING POLICIES**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

The particular accounting policies adopted are described below and have been applied consistently throughout the current and preceding year.

Basis of preparation

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the entity.

Tangible fixed assets

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:

- Leasehold Building alterations: 5 years
- Fixtures and fittings: 5 years
- Computer Equipment: 3 years

Current assets

Current assets are stated at the lower of cost and net realisable value.

Incoming resource

Income from grants, parish funding and other similar income is recognised when it is receivable and all conditions satisfied. Where income is received in advance of a performance or some other specified service it is deferred until the charity is entitled to that income.

Resources expended

Liabilities are recognised as resource expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Cash flow statement

The charity has taken advantage of the exemption in SORP 2015 from the requirement to produce a cashflow statement because it is a small charity.

Going Concern

There are no material uncertainties about the charity's ability to continue

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Public Benefit

SPRED (Down & Connor) meets the definition of a public benefit entity under FRS 102.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemption available under paragraph 1.12 of FRS 102:

- (a) Disclosures in respect of financial instruments have not been presented.

2 MEMBER AND ULTIMATE CONTROLLING PARTY

The Charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute a sum not exceeding £10 in the event of the company being wound up. At 31 December 2018 there were 14 members.

NOTES TO THE ACCOUNTS**3. COSTS IN FURTHERANCE OF THE CHARITY'S OBJECTS**

	Restricted Funds	Un- Restricted Funds	Total 2018	Total 2017
	£	£	£	£
Staff costs	2,089	22,665	24,754	24,424
Premises expenses	60	860	920	725
Office and other costs	1,228	7,348	8,576	8,137
	<u>3,377</u>	<u>30,873</u>	<u>34,250</u>	<u>33,286</u>

4. ANALYSIS OF STAFF COSTS

	Total 2018	Total 2017
	£	£
Wages and salaries	24,754	24,424
Social security costs	0	0
	<u>24,754</u>	<u>24,424</u>

The average number of employees during the year was 1 (2017: 2) with all employee time involved in either providing support to the governance of the charity or support services to charitable activities.

No employees had emoluments in excess of £60,000 (2017: None).

The key management personnel of the charity comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel of the company total £23,171.

5. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	Total 2018	Total 2017
	£	£
Depreciation/write off of tangible fixed assets	267	267
Independent Examiner remuneration	880	850
	<u>880</u>	<u>850</u>

6. RELATED PARTY TRANSACTIONS AND TRUSTEES' EMOLUMENTS

Trustees received no emoluments (2017: Nil). Expenses were not reimbursed to or paid on behalf of trustees (2017: Nil).

7. INVESTMENT INCOME

Income received from investments during the year was £155 (2017: £168).

8. TAXATION

SPRED (Down and Connor) is a registered charity and it is not liable to corporation tax on its charitable activities.

9. TANGIBLE FIXED ASSETS

	Leasehold building alterations	Fixtures, fittings and equipment	Computer Equipment	Total
	£	£	£	£
Cost				
At 1 January 2018	3,890	2,854	393	7,137
Additions during the year	0	0	0	0
At 31 December 2018	<u>3,890</u>	<u>2,854</u>	<u>393</u>	<u>7,137</u>
Depreciation				
At 1 January 2018	3,346	2,854	131	6,331
Write off for the year	136	0	131	267
At 31 December 2018	<u>3,482</u>	<u>2,854</u>	<u>262</u>	<u>6,598</u>
Net book value				
At 31 December 2017	<u>544</u>	<u>0</u>	<u>262</u>	<u>806</u>
At 31 December 2018	<u>408</u>	<u>0</u>	<u>131</u>	<u>539</u>

10. DEBTORS

	2018	2017
	£	£
Diocese of Down and Connor	7,500	0
Other Debtors	2,272	100
	<u>9,772</u>	<u>100</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade Creditors	0	714
Other creditors	300	0
Accruals and deferred income	988	1,477
	<u>1,288</u>	<u>2,191</u>

12. RESTRICTED/UNRESTRICTED FUNDS

	At 31	Incoming	Outgoing	At 31
	December	Resources	Resources	December
	2017	£	£	2018
	£			£
Restricted Funds:				
Belfast City Council	-	500	(500)	-
Limavady Community	-	714	(714)	-
Deirdre Burns	1,376	-	-	1,376
Daughters of Charity	-	2,172	(2,163)	9
	<u>1,376</u>	<u>3,386</u>	<u>(3,377)</u>	<u>1,385</u>
Unrestricted Funds:				
Diocesan central grant	-	15,000	(15,000)	-
Parish funding	-	10,175	(10,175)	-
Bon Secour Order Donation	39,659	-	-	39,659
Other	10,724	1,932	(5,698)	6,958
	<u>50,383</u>	<u>27,107</u>	<u>(30,873)</u>	<u>46,617</u>
Total	<u>51,759</u>	<u>30,493</u>	<u>(34,250)</u>	<u>48,002</u>

Bon Secour Order Donation

During 2009 the Bon Secours Sisters presented to one of our members a donation. The monies were initially received as restricted to be used for the purposes of the "procurement, fitting out and on-going running of a Training and Observation Centre for SPRED in the Diocese of Down and Connor". In January 2017 we approached the Sisters requesting that these funds be changed to unrestricted given our relocation to St Michael's, this was confirmed and granted.

Deirdre Burns

Deirdre Burns, the Chair of our Management Committee, requested that donations in 2016 from her colleagues in the business she was leaving be made to SPRED (Down & Connor). This raised a fantastic amount of £1,782. Deirdre asked that this amount be treated as Restricted and only used for the purpose of setting up new SPRED groups.

Diocesan Central grant

We have delivered for the Diocese of Down and Connor a Spiritual programme for those with severe learning difficulties. Our annual funding represents a commitment to this service without which we would not be able to provide a Diocesan Director or operate a functioning office.

Parish funding

Requests are made on an annual basis to each of the Parishes in which a SPRED group operates for funds towards the services of the Diocesan Director and the costs required to maintain the Office. These revenue funds ensure the objectives of SPRED are achieved.

External grants

A payment was received from Belfast City Council for our Annual Day of Celebration. This money allowed us to thank our volunteers for their time, commitment and energy and to give our Special Friends a fun day out. We also received funds from Limavady Small Grants for training. This was used for the training of our new group and for the continuing refresher training for our existing groups.

Other unrestricted Funds

During the year we received donations from a number of sources, the selling of a SPRED quiz sheet and from the sale of donated artwork. Liam Burns also organised a SPRED quiz night in the Wellington Park Hotel, this was extremely successful and raised close to £1,600, thanks to all who helped with the event and donated prizes for the raffle.

Daughters of Charity

During the year we agreed to assist with the revaluation of the Daughters of Charity, Dublin, provision of SPRED. The Daughters of Charity will reimburse SPRED (Down & Connor) for time and expenses. This work will continue into 2019.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Current Assets £	Liabilities £	Total £
Restricted funds:				
Belfast City Council grant	-	-	-	-
Deirdre Burns	-	1,376	-	1,376
Daughters of Charity	-	9	-	9
Unrestricted funds:				
Diocesan central grant	-	-	-	-
Parish funding	-	-	-	-
Bon Secour Order Donation	539	39,120	-	39,659
Other	-	8,246	(1,288)	6,958
	<u>539</u>	<u>48,751</u>	<u>(1,288)</u>	<u>48,002</u>