

The Apostolate of the Faith

Northern Ireland · Charity number 108678

Details

Status Received

Registered 2022-02-22

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 2 Harmony Heights
Newry
Co. Down
Bt34 2ae
BT34 2AE

Activities

Purposes: To advance the Roman Catholic religion by a)observing Roman Catholic tradition and spiritual values as practised prior to Vatican II times b)the provision of support,including financial support of 2b/1 priests who are liturgically competent for:- - the celebration of the Tridentine Rite of Mass - the promotion and preaching of orthodox Catholic theology, ethics and practices 2b/2 religious who support and augment the duties of these priests.

What the charity does: The advancement of religion

How the charity works: Religious activities

Who the charity helps: General public

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-01	£1,602	£388	£0	0
2024-02-01	£830	£920	£0	0

Trustees

Name	Role	Appointed
Mr Aidan Blaney		
Mr Michael Arthur		
Mr Thomas Vincent Jennings		
Mrs Majella Mcateer		

The Apostolate of the Faith

Northern Ireland - Charity number 108678

Accounts

Apostolate of the Faith STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 February 2026

	Notes	Unrestricted Funds 2026 £	Total Funds 2026 £	Unrestricted Funds 2025 £	Total Funds 2025 £
Income					
Donations and legacies	3.1	1,202	1,202	517	517
Other income	3.2	400	400	406	406
Total income		<u>1,602</u>	<u>1,602</u>	<u>923</u>	<u>923</u>
Expenditure					
Charitable activities	4.1	388	388	363	363
Net income/(expenditure)		<u>1,214</u>	<u>1,214</u>	<u>560</u>	<u>560</u>
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		<u>1,214</u>	<u>1,214</u>	<u>560</u>	<u>560</u>
Reconciliation of funds:					
Total funds beginning of the year	8	171,248	171,248	170,688	170,688
Total funds at the end of the year		<u>172,462</u>	<u>172,462</u>	<u>171,248</u>	<u>171,248</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

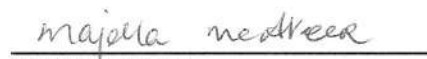
Apostolate of the Faith
BALANCE SHEET
as at 1 February 2026

	Notes	2026 £	2025 £
Current Assets			
Cash at bank and in hand		172,945	171,551
Creditors: Amounts falling due within one year	6	(483)	(303)
Net Current Assets		172,462	171,248
Total Assets less Current Liabilities		172,462	171,248
Funds			
General fund (unrestricted)		172,462	171,248
Total funds	8	172,462	171,248

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 27 March 2026 and signed on its behalf by


Mr Tom Jennings
Chairperson


Majella McAteer
Trustee

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2026

1. GENERAL INFORMATION

Apostolate of the Faith is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 1 February 2026 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2026

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2026	2025
		£	£	£	£
	Donations and legacies	<u>1,202</u>	<u>-</u>	<u>1,202</u>	<u>517</u>
3.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2026	2025
		£	£	£	£
	Other income	<u>400</u>	<u>-</u>	<u>400</u>	<u>406</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2026
		£	£	£	2025
	Expenditure on charitable activities	<u>388</u>	<u>-</u>	<u>-</u>	<u>388</u>
					<u>363</u>
5.	INVESTMENT AND OTHER INCOME			2026	2025
				£	£
	Bank interest			<u>400</u>	<u>406</u>

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2026

6. CREDITORS					
Amounts falling due within one year					
				2026	2025
				£	£
Accruals and deferred income				483	303
7. RESERVES					
				2026	2025
				£	£
At the beginning of the year				171,248	170,688
Surplus for the financial year				1,214	560
At the end of the year				172,462	171,248
8. FUNDS					
8.1 RECONCILIATION OF MOVEMENT IN FUNDS				Unrestricted Funds	Total Funds
				£	£
At 2 February 2024				170,688	170,688
Movement during the financial year				560	560
At 1 February 2025				171,248	171,248
Movement during the financial year				1,214	1,214
At 1 February 2026				172,462	172,462
8.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	2 February			between	1 February
	2025			funds	2026
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	171,248	1,602	388	-	172,462
Total funds	171,248	1,602	388	-	172,462
8.3 ANALYSIS OF NET ASSETS BY FUND					
			Current assets	Current liabilities	Total
			£	£	£
Unrestricted general funds			172,945	(483)	172,462
			172,945	(483)	172,462
9. POST-BALANCE SHEET EVENTS					
There have been no significant events affecting the Charity since the financial year-end.					

The Apostolate of the Faith

Northern Ireland - Charity number 108678

Accounts

Apostolate of the Faith
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 February 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Donations and legacies	3.1	665	665	845	845
Other income	3.2	165	165	13	13
Total income		<u>830</u>	<u>830</u>	<u>858</u>	<u>858</u>
Expenditure					
Charitable activities	4.1	920	920	426	426
Net income/(expenditure)		<u>(90)</u>	<u>(90)</u>	<u>432</u>	<u>432</u>
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		<u>(90)</u>	<u>(90)</u>	<u>432</u>	<u>432</u>
Reconciliation of funds:					
Total funds beginning of the year	8	170,778	170,778	170,346	170,346
Total funds at the end of the year		<u>170,688</u>	<u>170,688</u>	<u>170,778</u>	<u>170,778</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Apostolate of the Faith
BALANCE SHEET

as at 1 February 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at bank and in hand		170,991	170,901
Creditors: Amounts falling due within one year	6	(303)	(123)
Net Current Assets		170,688	170,778
Total Assets less Current Liabilities		170,688	170,778
Funds			
General fund (unrestricted)		170,688	170,778
Total funds	8	170,688	170,778

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 17 December 2024 and signed on its behalf by



 Tom Jennings
 Trustee



 Colm Price
 Trustee



 Martin Malloy
 Trustee

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2024

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Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2024

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Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2024
			£	£	2023
					£
	Donations and legacies		<u>665</u>	<u>-</u>	<u>665</u>
					<u>845</u>
3.2	OTHER INCOME		Unrestricted Funds	Restricted Funds	2024
			£	£	2023
					£
	Other income		<u>165</u>	<u>-</u>	<u>165</u>
					<u>13</u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
					£
	Expenditure on charitable activities	<u>920</u>	<u>-</u>	<u>-</u>	<u>920</u>
					<u>426</u>
5.	INVESTMENT AND OTHER INCOME				2024
					£
					2023
					£
	Bank interest				<u>165</u>
					<u>13</u>

Apostolate of the Faith NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2024

6.	CREDITORS			2024		2023
	Amounts falling due within one year			£		£
	Accruals and deferred income			<u>303</u>		<u>123</u>
7.	RESERVES			2024		2023
				£		£
	At the beginning of the year			170,778		170,346
	(Deficit)/Surplus for the financial year			<u>(90)</u>		<u>432</u>
	At the end of the year			<u>170,688</u>		<u>170,778</u>
8.	FUNDS					
8.1	RECONCILIATION OF MOVEMENT IN FUNDS			Unrestricted		Total
				Funds		Funds
				£		£
	At 2 February 2022			170,346		170,346
	Movement during the financial year			<u>432</u>		<u>432</u>
	At 1 February 2023			170,778		170,778
	Movement during the financial year			<u>(90)</u>		<u>(90)</u>
	At 1 February 2024			<u>170,688</u>		<u>170,688</u>
8.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance	Income	Expenditure	Transfers	Balance
		2 February			between	1 February
		2023			funds	2024
		£	£	£	£	£
	Unrestricted funds					
	Unrestricted General	170,778	830	920	-	170,688
	Total funds	<u>170,778</u>	<u>830</u>	<u>920</u>	<u>-</u>	<u>170,688</u>
8.3	ANALYSIS OF NET ASSETS BY FUND					
				Current	Current	Total
				assets	liabilities	
				£	£	£
	Unrestricted general funds			<u>170,991</u>	<u>(303)</u>	<u>170,688</u>
				<u>170,991</u>	<u>(303)</u>	<u>170,688</u>
9.	POST-BALANCE SHEET EVENTS					
	There have been no significant events affecting the Charity since the financial year-end.					

The Apostolate of the Faith

Northern Ireland - Charity number 108678

Accounts

Apostolate of the Faith
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 February 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Donations and legacies	3.1	517	517	665	665
Other income	3.2	406	406	165	165
Total income		<u>923</u>	<u>923</u>	<u>830</u>	<u>830</u>
Expenditure					
Charitable activities	4.1	363	363	920	920
Net income/(expenditure)		<u>560</u>	<u>560</u>	<u>(90)</u>	<u>(90)</u>
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		<u>560</u>	<u>560</u>	<u>(90)</u>	<u>(90)</u>
Reconciliation of funds:					
Total funds beginning of the year	8	170,688	170,688	170,778	170,778
Total funds at the end of the year		<u>171,248</u>	<u>171,248</u>	<u>170,688</u>	<u>170,688</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Apostolate of the Faith BALANCE SHEET


as at 1 February 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		171,551	170,991
Creditors: Amounts falling due within one year	6	(303)	(303)
Net Current Assets		171,248	170,688
Total Assets less Current Liabilities		171,248	170,688
Funds			
General fund (unrestricted)		171,248	170,688
Total funds	8	171,248	170,688

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 11 November 2025 and signed on its behalf by


 Mr Tom Jennings
 Chairperson


 Majella McAteer
 Trustee

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

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Statement of compliance

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- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

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In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

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Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

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Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Donations and legacies	517	-	517	665
3.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Other income	406	-	406	165
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025
		£	£	£	2024
	Expenditure on charitable activities	363	-	-	363
					920
5.	INVESTMENT AND OTHER INCOME			2025	2024
				£	£
	Bank interest			406	165

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

6. CREDITORS		2025	2024
Amounts falling due within one year		£	£
Accruals and deferred income		303	303
		<u> </u>	<u> </u>

7. RESERVES		2025	2024
		£	£
At the beginning of the year		170,688	170,778
Surplus/(Deficit) for the financial year		560	(90)
		<u> </u>	<u> </u>
At the end of the year		171,248	170,688
		<u> </u>	<u> </u>

8. FUNDS			
8.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Total Funds
		£	£
At 2 February 2023		170,778	170,778
Movement during the financial year		(90)	(90)
		<u> </u>	<u> </u>
At 1 February 2024		170,688	170,688
Movement during the financial year		560	560
		<u> </u>	<u> </u>
At 1 February 2025		171,248	171,248
		<u> </u>	<u> </u>

8.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	2 February			between	1 February
	2024			funds	2025
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	170,688	923	363	-	171,248
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	170,688	923	363	-	171,248
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8.3 ANALYSIS OF NET ASSETS BY FUND				
		Current assets	Current liabilities	Total
		£	£	£
Unrestricted general funds		171,551	(303)	171,248
		<u> </u>	<u> </u>	<u> </u>
		171,551	(303)	171,248
		<u> </u>	<u> </u>	<u> </u>

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Apostolate of the Faith

Northern Ireland - Charity number 108678

Annual report

Apostolate of the Faith TRUSTEE'S REPORT

for the financial year ended 1 February 2025

The trustee presents his Trustee's Report and the unaudited financial statements for the financial year ended 1 February 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustee's Report contains the information required to be provided in the Trustee's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustee of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustee of Apostolate of the Faith present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 February 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

The objects of the association shall be to advance the Roman Catholic religion.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £171,551 (2024 - £170,991) and liabilities of £303 (2024 - £303). The net assets of the charity have increased by £560.

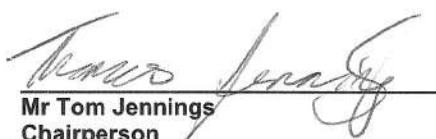
In accordance with the Constitution, the trustee retire by rotation and, being eligible, offer themselves for re-election.


Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Apostolate of the Faith subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 11 November 2025 and signed on its behalf by:


Mr Tom Jennings
Chairperson


Majella McAteer
Trustee

Apostolate of the Faith

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

for the financial year ended 1 February 2025

The trustee is responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustee to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustee is required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee confirms that he has complied with the above requirements in preparing the financial statements.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act (Northern Ireland) 2008. He is 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.

Approved by the Board of Trustees on 11 November 2025 and signed on its behalf by:


Mr Tom Jennings
Chairperson


Majella McAteer
Trustee

The Apostolate of the Faith

Northern Ireland - Charity number 108678

Annual return

Apostolate of the Faith
Annual Report and Unaudited Financial Statements
for the financial year ended 1 February 2025

Niall Smith Accountancy Services Ltd
3 Forkhill Business Park
Forkhill
Newry
Co. Down
BT35 9SG
Northern Ireland

Charity Number: XR12505

Apostolate of the Faith

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Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
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Apostolate of the Faith
REFERENCE AND ADMINISTRATIVE INFORMATION


Trustee	Colm Price Majella McAteer (Appointed 11 November 2025) Aidan Blaney (Appointed 11 November 2025)
Chairperson	Mr Tom Jennings
Charity Number in Northern Ireland	XR12505
Principal Address	2 Harmony Heights Newry Co. Down BT34 2AE Northern Ireland
Independent Examiner	Niall Smith Accountancy Services Ltd 3 Forkhill Business Park Forkhill Newry Co. Down BT35 9SG Northern Ireland
Principal Bankers	Bank of Ireland 12 Trevor Hill Newry Co. Down BT34 1DN Northern Ireland

Apostolate of the Faith
OBJECTS OF THE ASSOCIATION

for the financial year ended 1 February 2025

1. The objects of the association shall be to advance the Roman Catholic religion by:
 - a. Observing Roman Catholic tradition and spiritual values as practised prior to Vatican II times.
 - b. The provision of support, including financial support of priests who are liturgically competent for:
 - i. The celebration of the Tridentine Rite of Mass.
 - ii. The promotion and preaching of orthodox Catholic theology, ethics and practises.
 - iii. Religious who support and augment the duties of these priests.
2. IN FURTHERANCE OF THE ABOVE OBJECTS THE TRUST MAY secure a permanent and suitable building where:
 - a. The Tridentine Rite of Mass can be celebrated.
 - b. Orthodox Catholic preaching, teaching and practises can be taught.


Tom Jennings
Chairperson


Majella McAteer
Trustee

Date: 11 November 2025

Apostolate of the Faith TRUSTEE'S REPORT

for the financial year ended 1 February 2025

The trustee presents his Trustee's Report and the unaudited financial statements for the financial year ended 1 February 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustee's Report contains the information required to be provided in the Trustee's Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustee of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustee of Apostolate of the Faith present a summary of its purpose, governance, activities, achievements and finances for the financial year 1 February 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

The objects of the association shall be to advance the Roman Catholic religion.

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

At the end of the financial year the charity has assets of £171,551 (2024 - £170,991) and liabilities of £303 (2024 - £303). The net assets of the charity have increased by £560.

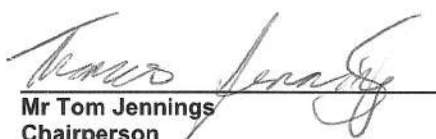
In accordance with the Constitution, the trustee retire by rotation and, being eligible, offer themselves for re-election.


Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Apostolate of the Faith subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 11 November 2025 and signed on its behalf by:


Mr Tom Jennings
Chairperson


Majella McAteer
Trustee

Apostolate of the Faith

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

for the financial year ended 1 February 2025

The trustee is responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustee to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustee is required to:


- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustee confirms that he has complied with the above requirements in preparing the financial statements.

The trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Charities Act (Northern Ireland) 2008. He is 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.

Approved by the Board of Trustees on 11 November 2025 and signed on its behalf by:


Mr Tom Jennings
Chairperson


Majella McAteer
Trustee

Apostolate of the Faith

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF APOSTOLATE OF THE FAITH

We have examined the financial statements of the charity for the financial year ended 1 February 2025, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustee and examiner

The charity's trustees is responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustee consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

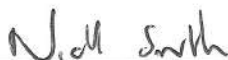
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustee 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.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We 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 financial statements to be reached.



NIALL SMITH ACCOUNTANCY SERVICES LTD

3 Forkhill Business Park

Forkhill

Newry

Co. Down

BT35 9SG

Northern Ireland

Date: 11 November 2025

Apostolate of the Faith
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 1 February 2025

	Notes	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income					
Donations and legacies	3.1	517	517	665	665
Other income	3.2	406	406	165	165
Total income		923	923	830	830
Expenditure					
Charitable activities	4.1	363	363	920	920
Net income/(expenditure)		560	560	(90)	(90)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		560	560	(90)	(90)
Reconciliation of funds:					
Total funds beginning of the year	8	170,688	170,688	170,778	170,778
Total funds at the end of the year		171,248	171,248	170,688	170,688

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Apostolate of the Faith BALANCE SHEET


as at 1 February 2025

	Notes	2025 £	2024 £
Current Assets			
Cash at bank and in hand		171,551	170,991
Creditors: Amounts falling due within one year	6	(303)	(303)
Net Current Assets		171,248	170,688
Total Assets less Current Liabilities		171,248	170,688
Funds			
General fund (unrestricted)		171,248	170,688
Total funds	8	171,248	170,688

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 11 November 2025 and signed on its behalf by


 Mr Tom Jennings
 Chairperson


 Majella McAteer
 Trustee

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

1. GENERAL INFORMATION

Apostolate of the Faith is a charity incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 1 February 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME					
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Donations and legacies	517	-	517	665	
3.2	OTHER INCOME	Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Other income	406	-	406	165	
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Expenditure on charitable activities	363	-	-	363	920
5.	INVESTMENT AND OTHER INCOME			2025	2024	
				£	£	
	Bank interest			406	165	

Apostolate of the Faith

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 1 February 2025

6. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Accruals and deferred income	<u>303</u>	<u>303</u>

7. RESERVES	2025	2024
	£	£
At the beginning of the year	<u>170,688</u>	<u>170,778</u>
Surplus/(Deficit) for the financial year	<u>560</u>	<u>(90)</u>
At the end of the year	<u><u>171,248</u></u>	<u><u>170,688</u></u>

8. FUNDS		
8.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds	Total Funds
	£	£
At 2 February 2023	170,778	170,778
Movement during the financial year	<u>(90)</u>	<u>(90)</u>
At 1 February 2024	170,688	170,688
Movement during the financial year	<u>560</u>	<u>560</u>
At 1 February 2025	<u><u>171,248</u></u>	<u><u>171,248</u></u>

8.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance	Income	Expenditure	Transfers	Balance
	2 February			between	1 February
	2024			funds	2025
	£	£	£	£	£
Unrestricted funds					
Unrestricted General	<u>170,688</u>	<u>923</u>	<u>363</u>	<u>-</u>	<u>171,248</u>
Total funds	<u><u>170,688</u></u>	<u><u>923</u></u>	<u><u>363</u></u>	<u><u>-</u></u>	<u><u>171,248</u></u>

8.3 ANALYSIS OF NET ASSETS BY FUND	Current assets	Current liabilities	Total
	£	£	£
Unrestricted general funds	<u>171,551</u>	<u>(303)</u>	<u>171,248</u>
	<u><u>171,551</u></u>	<u><u>(303)</u></u>	<u><u>171,248</u></u>

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.