Letter of representation

Elsby & Co (Sywell) Limited

155 Wellingborough Road

Rushden

Northamptonshire

NN10 9TB

Dear Elsby & Co (Sywell) Limited

Management representation letter

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 March 2026. These enquiries have included inspection of supporting documentation, where appropriate, and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 March 2026 audited.

3. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 14 July 2025 under Charities Act 2011, for preparing financial statements in accordance with applicable law and [eg. United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice)], for being satisfied that they give a true and fair view and for making accurate representations to you.

4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

5. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with the Charity Commission.

6. The financial statements are free of material misstatements, including omissions.

7. The effects of uncorrected misstatements are immaterial both individually and in total.

Assets and liabilities

8. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

12. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

13. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with regulatory, legislative and accounting standard requirements.

Subsequent events

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

16. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

18. Details of restricted grants and donations are as follows:

- £958

Yours sincerely

.....

Signed on behalf of the board of trustees

Date 05.10.2026

REGISTERED CHARITY NUMBER: 1148208

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

Reachout Community Church Irchester

Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Reachout Community Church Irchester

Contents of the Financial Statements for the year ended 31 March 2026

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Reachout Community Church Irchester

Report of the Trustees
for the year ended 31 March 2026

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
Our objectives as set out in the constitution are as follows:

To advance the Christian faith, and to show the love of God, in accordance with the Statement of Faith, contained in the Schedule of the charity's constitution, in such ways and in such parts of the United Kingdom or the world, as the trustees from time to time may think fit.

To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time think fit.

To advance education in such ways and such parts of the United Kingdom or the world as the trustees from time to time think fit.

The trustees believe that these objectives were advanced throughout the year through its varied activities and programme.

The Church Council at Reachout Community Church, also known as the Leadership Team, regularly meets together to further advance the objectives of the organization. Each member brings a unique background and skillset to the team, with the services of professional organizations also employed to supplement the efforts of the team when required.

Reachout Community Church Irchester

Report of the Trustees
for the year ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Significant activities

Over the course of the last year, Reachout Community Church Irchester has been fortunate to bless both our local community and people overseas, expressing our Christian love for our neighbours through practical support as well as biblical instruction.

We have continued to support members of the congregation that have gone to live in different parts of the world, helping people ranging from young refugees to older people living in very difficult circumstances, and we have always been delighted to welcome them back for a brief visit to rest and update us on all that they have been doing. In other parts of the world, we have been able to connect with, encourage and support churches facing desperate poverty to educate their children, equip their churches and find new ways to support themselves and their families.

In the summer of 2025, the church hosted a weeklong holiday club, this time with an Old Western theme, which made for vivid decoration in the main hall. Many of the children that have taken part in previous years returned to learn about the Psalms through a variety of songs, crafts and games.

In November, RCCI was once again able to support the village in its commemorations for Remembrance Sunday, providing use of the building as a preparation area beforehand, and hosting some people from the village for a hot drink afterwards.

RCCI once again held a Carols by Candlelight service, which was very well attended by friends and family members of the congregation, as well as people from the village. The service provided an opportunity for some members of the congregation to share their talents, in the form of musical performances, readings or preparing refreshments for everyone to enjoy.

On a more regular basis, the church and local community are supported through monthly events held in the church Café, including the ladies breakfast and "Cuppa and a Chat", which help to build stronger ties between the church and the local community.

The Small Group meetings continued from last year, providing new mid-week opportunities for members of the congregation to meet, catch-up, share needs for prayer and good news to encourage the group, to study the bible and encourage each other to consider how to put what we learn into practice. The Small Groups have built a stronger sense of community in the church, and have provided a new opportunity for those volunteering to lead these groups to demonstrate their gifts in pastoral care and teaching.

Regular Sunday morning services continued throughout the year, with the congregation coming together to worship, to pray and to hear preaching from the bible. A wider variety of preachers featured this year, helping the congregation to benefit from a variety of teaching styles and experiences to better understand what the bible teaches. Our regular prayer meeting also continued, with the introduction of a monthly Saturday morning prayer meeting.

Public benefit

All the activities of the church are open to members of the public and none are exclusively for church members. However, at the Annual General Meetings, only regular attendees of the church are invited to vote.

FINANCIAL REVIEW

Reserves

Reserves held at the end of the financial year amounted to £188,886 (2025: £178,901). These reserves include a revaluation reserve of £43,302 (2025: £43,302) in respect of the church building, and restricted reserves of £958 (2025: £958). Therefore, total unrestricted reserves are £144,626 (2025: £134,641), which includes the initial cost price of the church building.

The charity generated a surplus in the year of £9,985 (2025: £12,751), with unrestricted reserves increasing each year as the loan for the church building purchase is reducing. The charity aims to generate a surplus sufficient to cover the finance costs for the year whilst continuing to fulfil its charitable purpose and objectives.

The trustees consider the income of the charity linked directly to the gathering of the congregation, facilitated by the provision of meeting facilities. The reserves policy has been based on the continuing provision of those facilities. In the event of income being reduced or stopped, the trustees consider a reserve of 6 months' operating costs sufficient to reorganise or re-deploy the charity's assets and have agreed that a minimum of £18,500 will be held in a high-interest, 120 day notice account used solely for this purpose. Accrued interest may be transferred to the charity's current account from time to time as deemed appropriate by the trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

In August 2021 the charity withdrew from Assemblies of God and a new constitution was drafted and policy documents are in the process of being re-written. They are basically the same as those used in previous years, but the constitution has yet to be legally processed.

Reachout Community Church Irchester was adopted as a registered charity with the Charity Commission on 19th July 2012 and has the following classification.
Religious activities
Education and training.
Relief of poverty

Governance and management

Reachout Community Church has a strong and effective leadership team. The leaders are very much active in the strategic direction of the organisation and are committed to continuous development of the organisation to meet, and where possible, surpass its objectives.

The collective skills and experience of the leadership team is wide ranging, and in addition Reachout Community Church Irchester also employ professional organisations and individuals where required.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1148208

Principal address

2 - 4 High Street
Irchester
Northamptonshire
NN29 7AB

Reachout Community Church Irchester

Report of the Trustees
for the year ended 31 March 2026

Trustees
L Moses
I D Hodgson
J I Hodgson
R T Barley
G A Goonesekera

Independent Examiner
Leona Bateman ACA
Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Approved by order of the board of trustees on 05/10/2026 and signed on its behalf by:



J I Hodgson - Trustee

Independent Examiner's Report to the Trustees of Reachout Community Church Irchester

Independent examiner's report to the trustees of Reachout Community Church Irchester
I report to the charity trustees on my examination of the accounts of Reachout Community Church Irchester (the Trust) for the year ended 31 March 2026.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bateman

Leona Bateman ACA

Elsby & Co
155 Wellingborough Road
Rushden
Northamptonshire
NN10 9TB

Date: 14/10/26

Reachout Community Church Irchester

Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	52,135	4,121	56,256	55,476
Investment income	3	936	-	936	1,127
Total		53,071	4,121	57,192	56,603
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		43,086	4,121	47,207	43,852
NET INCOME		9,985	-	9,985	12,751
RECONCILIATION OF FUNDS					
Total funds brought forward		134,641	44,260	178,901	166,150
TOTAL FUNDS CARRIED FORWARD		144,626	44,260	188,886	178,901

The notes form part of these financial statements

Reachout Community Church Irchester

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
FIXED ASSETS					
Tangible assets	8	166,698	43,302	210,000	210,000
CURRENT ASSETS					
Debtors	9	2,696	-	2,696	2,075
Cash at bank and in hand		27,198	958	28,156	31,307
		29,894	958	30,852	33,382
CREDITORS					
Amounts falling due within one year	10	(16,764)	-	(16,764)	(15,056)
NET CURRENT ASSETS		13,130	958	14,088	18,326
TOTAL ASSETS LESS CURRENT LIABILITIES		179,828	44,260	224,088	228,326
CREDITORS					
Amounts falling due after more than one year	11	(35,202)	-	(35,202)	(49,425)
NET ASSETS		144,626	44,260	188,886	178,901

The notes form part of these financial statements

Reachout Community Church Irchester

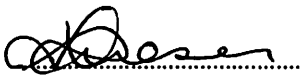
Balance Sheet - continued
31 March 2026

FUNDS	14		
Unrestricted funds:			
General fund		144,626	134,641
Restricted funds:			
Restricted fund		958	958
Revaluation fund		43,302	43,302
		44,260	44,260
TOTAL FUNDS		188,886	178,901

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



J T Hodgson - Trustee



L Moses - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Investment income including associated income tax recoveries, is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs
Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory accounts and legal fees together with an appointment of overhead and support costs.

Tangible fixed assets
The freehold property is carried at fair value determined annually by the Trustees from the current market and property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in a revaluation reserve.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Funds held by the Charity are either:

Restricted Funds - Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

1. ACCOUNTING POLICIES - continued

Fund accounting

Designated Funds - Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

Unrestricted General Funds - These are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

2. DONATIONS AND LEGACIES

	2026	2025
	£	£
Gifts and donations	48,626	45,714
Gift aid	7,630	9,762
	56,256	55,476

3. INVESTMENT INCOME

	2026	2025
	£	£
Deposit account interest	936	1,127

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	39,493	7,714	47,207

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Rates and water	299	263
Insurance	1,354	1,263
Light and heat	8,108	6,969
Telephone	887	667
Advertising	37	259
Outreach	14,274	15,770
Repairs and maintenance	4,492	2,141
Cleaning	1,684	1,634
Catering	1,016	1,109
Lease of office equipment	751	614
Subscriptions	935	754
Licences	681	569
Craft consumables	41	86
Events	191	548
Donations	4,121	1,738
Printing	622	511
	39,493	34,895

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	68	7,646	7,714

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

8. TANGIBLE FIXED ASSETS

	Freehold property £
COST OR VALUATION	
At 1 April 2025 and 31 March 2026	210,000
NET BOOK VALUE	
At 31 March 2026	210,000
At 31 March 2025	210,000

Cost or valuation at 31 March 2026 is represented by:

	Freehold property £
Valuation in 2022	43,302
Cost	166,698
	210,000

If the freehold property had not been revalued it would have been included at the following historical cost:

	2026 £	2025 £
Cost	166,698	166,698

Freehold property was valued on an open market basis on 31 March 2020 by an independent valuer.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Prepayments and accrued income	2,696	2,075

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Bank loans and overdrafts (see note 12)	14,484	13,262
Other creditors	2,280	1,794
	16,764	15,056

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2026	2025
	£	£
Bank loans (see note 12)	35,202	49,425

12. LOANS

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling due within one year on demand:		
Bank loans	14,484	13,262
Amounts falling between one and two years:		
Bank loans - 1-2 years	15,842	14,508
Amounts falling due between two and five years:		
Bank loans - 2-5 years	19,360	34,917

13. SECURED DEBTS

The following secured debts are included within creditors:

	2026	2025
	£	£
Bank loans	49,686	62,687

A first legal charge is in place over the freehold property.

14. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	134,641	9,985	144,626
Restricted funds			
Restricted fund	958	-	958
Revaluation fund	43,302	-	43,302
	44,260	-	44,260
TOTAL FUNDS	178,901	9,985	188,886

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,071	(43,086)	9,985
Restricted funds			
Restricted fund	4,121	(4,121)	-
TOTAL FUNDS	57,192	(47,207)	9,985

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	121,940	12,701	134,641
Restricted funds			
Restricted fund	908	50	958
Revaluation fund	43,302	-	43,302
	44,210	50	44,260
TOTAL FUNDS	166,150	12,751	178,901

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,815	(42,114)	12,701
Restricted funds			
Restricted fund	1,788	(1,738)	50
TOTAL FUNDS	56,603	(43,852)	12,751

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	121,940	22,686	144,626
Restricted funds			
Restricted fund	908	50	958
Revaluation fund	43,302	-	43,302
	44,210	50	44,260
TOTAL FUNDS	166,150	22,736	188,886

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,886	(85,200)	22,686
Restricted funds			
Restricted fund	5,909	(5,859)	50
TOTAL FUNDS	113,795	(91,059)	22,736

Purposes of unrestricted funds

14. MOVEMENT IN FUNDS - continued

To provide benefit to the community in which the charity operates by offering spiritual and moral support to individuals of all ages and backgrounds. In particular pastoral and educational services are available together with Christian support and advice.

Purposes of restricted funds
The restricted fund is made up of donations received for contributions to Compassion UK to support the welfare of children, along with donations received for contributions to other churches to support ongoing outreach work

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Reachout Community Church Irchester

Detailed Statement of Financial Activities for the year ended 31 March 2026

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Gifts and donations	44,505	4,121	48,626	45,714
Gift aid	7,630	-	7,630	9,762
	52,135	4,121	56,256	55,476
Investment income				
Deposit account interest	936	-	936	1,127
Total incoming resources	53,071	4,121	57,192	56,603
EXPENDITURE				
Charitable activities				
Rates and water	299	-	299	263
Insurance	1,354	-	1,354	1,263
Light and heat	8,108	-	8,108	6,969
Telephone	887	-	887	667
Advertising	37	-	37	259
Outreach	14,274	-	14,274	15,770
Repairs and maintenance	4,492	-	4,492	2,141
Cleaning	1,684	-	1,684	1,634
Catering	1,016	-	1,016	1,109
Lease of office equipment	751	-	751	614
Subscriptions	935	-	935	754
Licences	681	-	681	569
Craft consumables	41	-	41	86
Events	191	-	191	548
Donations	-	4,121	4,121	1,738
Printing	622	-	622	511
	35,372	4,121	39,493	34,895
Support costs				
Finance				
Bank charges	68	-	68	145
Governance costs				
Accountancy and legal fees	2,280	-	2,280	2,168
Carried forward	2,280	-	2,280	2,168

Reachout Community Church Irchester

Detailed Statement of Financial Activities for the year ended 31 March 2026

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
Governance costs				
Brought forward	2,280	-	2,280	2,168
Bank interest	260	-	260	-
Loan interest	5,106	-	5,106	6,644
	7,646	-	7,646	8,812
Total resources expended	43,086	4,121	47,207	43,852
Net income	9,985	-	9,985	12,751