

Annual Report
Narrative Portion
1 January 2025 - 31 December 2025

Submitted by

Rev. John Robinson, Chairman
Board of Trustees
and
General Director

STATEMENT OF PUBLIC BENEFIT[1]:

The Charitable Aims of Linguæ Christi (hereafter, LC) are "The advancement of Christian faith in such ways as the Charity Trustees may from time to time decide."

LC believe that the Christian Faith is inherently of public benefit, both to the individual in spiritual and emotional development and to the community at large, when the teachings of Jesus related to loving and serving one's neighbours and the world are applied in earnest, through the process of personal discipleship and corporate worship, service, and missions.

Toward the fulfilment both of our charitable aims and public benefit, LC has a distinctly missionary character, exhibited in the propagation of the Christian Gospel message to those who have not accessed or received it, the nurturing of new believers in Christ through discipleship and community, and the encouragement and strengthening of existing believers through cooperation and mutual assistance.

LC seek to manifest this missionary mandate through focus on ethnolinguistic people groups within the greater European context , namely those communities who speak one of the minority, indigenous (autochthonous) languages. This focus affects the work of LC within the UK in two ways: (1) a direct approach to evangelism among such people groups within the UK itself, which would include but not be limited to Welsh speakers, Scottish Gaelic speakers, Cornish speakers, Scots speakers, Irish Gaelic speakers, Ulster Scots speakers, and Manx Gaelic speakers; and (2) mobilise believers from the UK, particularly those from the language groups mentioned above, to participate in LC's mission efforts, coordinated from our headquarters in North Wales, among similar autochthonous language groups in other parts of Europe/Eurasia. A more thorough understanding of the vision and missiology of LC in this regard is available in our introductory paper, which is available upon request.

The details of LC's activities to these ends are included in the following information, regarding the charity's activities during this specific reporting period, namely 1 January - 31 December 2025.

ACTIVITIES DURING THIS REPORTING PERIOD:

The following is a bullet-point description of some of the most important activities of LC during this reporting period. These items will be organised into three primary categories: (1) Trustee Matters; (2) Networking, Partnership, and Training; (3) Specific Projects and Direct Involvement, and (4) Future Plans and Initiatives.

(1) Trustee Matters.

[1] This introductory segment is static, remaining the same from year to year.

* During this reporting period, the Trustees met a total of four times on the following dates:

- 29 January
- 7 April
- 9 September
- 7 November

All meetings were conducted via video conferencing due to the physical distance between Trustees. On occasion, specific issues of a time-sensitive nature were discussed and decided via e-mail conversations between the trustees.

(2) Networking, Partnership, and Training.

* We have struggled to continue to develop our social media and on-line presence due to a lack of available personnel[2]. However, we have been able to have an ongoing social media presence, even if significantly less than desired or for optimal functionality.

* Regarding the work of developing relationships and ministry partnerships with national believers from these language groups, the General Director (GD) was able to take some strategic site visits during this reporting period to various areas in Europe for ongoing discussions, related to the possibility of mobilisation and partnership on-field with various missions initiatives. The following are some of the locations visited and the languages or language groups specifically covered in those discussions, listed in chronological order:

*. The GD finished time in Poland (Kraków) as the conclusion of the Revive Conference, which began in late December 2024 (see the Narrative report for 2024). Again, this conference was for students and young adult Christians (age: 18-30) from across Europe.

* The GD was in the United States twice during 2025, first from 6 January to 12 March and again from 21 September to 31 December 2025 - for both mobilisation possibilities as well as personal family concerns. During this time, there were several opportunities to speak with individual Churches as well as other missions agencies about the possibility of partnership initiatives. During both periods of time, the GD had numerous opportunities to preach in Churches, speak on missions and specifically the work of LC, sharing opportunities for personal involvement. There were some special opportunities to be connected with university students and large Church conferences. See below for the latter time in the United States and the activities therein.

* The GD was invited to present a longer, follow-up lecture on the same subject as his lecture during meeting in February 2024. Again, the lecture was on the essential nature of heart language in bilingual and multi-lingual contexts, but the organisers asked for a longer lecture, going into more detail and picking up from the lecture on the same subject in February 2024. The dates for these meetings were 24 March - 3 April 2025. As with the Luxembourg meeting in 2024, there were a number of opportunities to make new connections with Luxembourgish-speaking believers interested in some form of ministry partnership with LC.

---

[2] This item is similar to the 2024 report, as this activity is long-term and ongoing.

* The GD was able to attend the Llanw Conference in Llangrannog during the second week of Easter (21-25 April 2025), where he had the opportunity to share more about the work of LC, and interact with Welsh-speaking believers involved already with Church planting in Wales, as well as those with a profound interest in the work of LC in other parts of Europe. i

*. In conjunction with LC's missions partners: Greater Europe Mission (GEM) and One Mission Students (in Alabama), we were pleased to welcome some collegiate students to be involved in various projects both in North Wales and Luxembourg.

* The GD was able to make a short, site visit again to Luxembourg during the time of the collegiate summer projects. The primary purpose was for an invitation from Luxembourgish ministry partners to meet with the representatives of Bibles International about possible future, Bible translation projects, specifically targeting the indigenous minority languages of Europe. It was also an opportunity to visit with the students (see above), who were assigned to ministry partners in Luxembourg for the summer.

* The GD was also able to make a site visit to two areas, where there are minority languages, namely Sardinia and Sicily (27 August - 6 September 2025). This site visit was in anticipation of student projects in this area, initially scheduled for summer 2026, but then moved to summer 2027. This project would be a media focus on three languages: Corsican, Sardinian, and Sicilian. The purpose of these projects is to produce short, informational videos, which will introduce Churches in various areas to some specific language groups, including information regarding number of Christians/Churches, access to the Gospel in their languages, and how to pray for this ministry.

* During the second period in the United States (see above), the GD had a number of opportunities to connect with Christians there regarding ways for them to be involved in our mission focus in Europe. There were several opportunities for preaching in numerous Churches, opportunities to speak to Christian student meetings as well as visiting Christian universities on more than one occasion. Additionally, the GD was able to attend the annual meeting of the Tennessee Baptist Convention, having a display and informational materials for those attending the Convention. It was a very fruitful time in terms of making new contacts for both prayer and direct involvement in missions initiatives among minority languages speakers in Europe.

(3) Specific Projects and Direct Involvement.

* During the year, LC representatives serve numerous local, Welsh-speaking Chapels with pulpit supply in scheduled and emergency situations[3]. These Chapels tended to be almost exclusively in North Wales and in the Welsh language

* The children's club in the Dyffryn Nantlle, which LC personnel had run previously was able to resume their regular meetings during the school term. The recruitment of additional personnel to assist with the programme continues to be a need and a challenge.

* Community meals in the Dyffryn Nantlle through Llond Bol continued with leadership and significant participation of LC personnel in the area, including special events such as an American Thanksgiving.

[3] This item is the same as in the 2024 report, as this activity is long-term and ongoing.

* As mentioned above, we were able to have some collegiate students involved in projects both in Wales and in Luxembourg. Though this is not at the level of participation in former years, we feel encouraged that we are moving "in the right direction," when it comes to our collegiate projects.

* LC personnel in the Basque Country (Spain) continue to do excellent work in evangelism, discipleship, and Church planting among Basque speakers through the medium of Basque. They have incorporated literature, art, and music in very creative ways that have been quite effective in engaging Basque speakers with the Gospel in their own language. LC was able to provide grants for the publication and distribution of some of these evangelistic resources in Basque, as well as facilitating donations and grants for their personal, field support.

(4) Personnel Issues and Disruptions.

* As mentioned in the 2021, 2022, 2023, and 2024 Reports, the GD has had to spend a certain amount of time in the USA each year, due to family medical issues. However, as the GD is still in active working position during these times, he is involved in many opportunities for recruitment and reporting on the ongoing work of LC.

* Fortunately, LC was able to resume nearly all of its pre-Pandemic activities. However, the need for new personnel has created certain stresses and delays in implementing many of our initiatives. This will be an ongoing situation until such time as we fill certain roles in LC's structure and ministry, and it may involve a process of several years.

(5) Future Plans and Initiatives. For 2026 and beyond, LC would like to move forward with plans and initiatives in the following broad categories[4].

(A) Local Ministry[5]. The Associates with LC are committed to ongoing efforts and activities related to local ministries, particularly in Northwest Wales, which would include but not be confined to the areas of evangelism, encouraging local believers, discipleship, ministry, and Church planting. To that end and in partnership with LC's long-term ministry partners, GEM[6], and a new partnership arrangement with a local Welsh Church (Capel Caersalem, Caernarfon), we are hoping to have some more long-term personnel to join in the Church-planting initiatives in the Dyffryn Nantlle area.

(B) Recruitment[7]. LC remain committed to numerical growth of serving Associates in local missions service as well as contributing expertise to broader organisational needs. In terms of Affinity groups, this would of course include the Celtic Languages Affinity Group, where LC currently have personnel, serving with Welsh speakers in North Wales. However, it is LC's intention to enlist and place personnel in more Linguistic Affinity Groups.

---

[4] This entire final section (Section 5) is the same as that for 2021-2025, as all items are long-term projects and initiatives with ongoing engagement and development.

[5] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

[6] Greater Europe Mission.

[7] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

(i) Students[8]. As mentioned in previous reports and in terms of actual projects during the summer particularly, tne area of emphasis for short-term and medium-term projects is in utilising University students, who are Christians, in specific projects. These short-term and medium-term projects often produce longer-term personnel (see below). To this end, we are moving forward with three specific initiatives:

(1) Attending Conferences, Events, and Missions Emphases to recruit actively for new students. Please, refer to the chronological report on the previous pages.

(2) Doing more recruiting in new areas, particularly in the UK and Europe and more specifically with Christian students already from one of these minority linguistic communities. Please, refer to the chronological report on the previous pages.

(3) Diversifying project opportunities into more Linguistic Affinity Group Areas.

(C) Partnership/Networking[9]. LC have made some good initial contacts in expanding our presence in Linguistic Affinity Groups outside of the Celtic languages. The following are possibilities for ongoing conversation and networking toward the goal of partnership and cooperation.

(i) Ibero-Romance Languages[10]. LC have had some good initial conversations with believers in the Basque and Galician languages communities in Spain and to a lesser extent, Catalan speakers. Though there were no visits by the GD or other direct interactions with current and potential partners in the Ibero-Romance languages group, we continue to maintain good connections at a distance.

(ii) Uralic Languages[11]. Given the interactions with believers from these language groups during interactions in Georgia, Estonia, and Finland in 2024 (see the 2024 report), some good and ongoing initial connections were made with believers involved with Uralic minority languages, particularly in Russia. LC would like to move these conversations forward to more formal partnership relationships and joint-projects. We continue to work in partnership with the Baltic Methodist Seminary in terms of special scholarships for students from Uralic minority language groups to continue their ministry preparation at the Seminary.

(iii) Other Languages[12]. As in our previous year's report, LC would like to move forward with new inroads to at least 2 or 3 other Linguistic Affinity Groups. Long distance, we have been able to continue good connections and relationships with Luxembourgish speakers in Luxembourg, but also Rhaeto-Romance languages speakers continue to be of interest and the long-distance connections with our contacts there continue to be strong and positive.

---

[8] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

[9] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

[10] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

[11] Due to the long-term nature of this goal, this work will continue into 2026 and beyond. .

[12] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

(D) Research and Training[13]. LC remain committed to careful research on these languages and communities, assimilating this information and knowledge into our missions and ministry plans and objectives. This would include taking advantage of both Christian and secular conferences and training events with a focus on these languages and communities, and innovative methods for propagation of the Christian Gospel among them.

[13] Due to the long-term nature of this goal, this work will continue into 2026 and beyond.

LINGUÆ CHRISTI

Registered charity 1169811

2025 Financial Report — Detailed Fund Schedules

For the year ended 31 December 2025 | Independent examiner review draft

Layout based on the charity's filed 2024 report: an all-funds summary, a tracking summary and individual fund statements showing nominal-account detail. 2025 is presented on a receipts-and-payments basis; non-cash revaluations are not treated as cash payments. The nominal-account schedule is a supporting analysis and has not yet been fully matched to the bank cash totals.

1. All Funds — receipts and payments

Measure	2025 (£)
Cash received (bank export, internal transfers excluded)	60,404.88
Cash paid (bank export, internal transfers excluded)	58,730.00
Net cash receipts less payments	1,674.88
Closing cash at bank and in hand (Xero Balance Sheet)	40,670.82

2. All Funds — nominal-account analysis

The following lines reproduce 2025 cash-basis nominal coding. Revenue and expenditure here differ from the bank export; they are NOT additional cash receipts or payments. Account 499 realised currency gains/losses is shown separately, not within operating payments.

Nominal revenue

Account	Description	GBP
200	Donation Income - Restricted	49,639.89
201	Donation Income - Unrestricted	10,956.34
260	Other Revenue	103.95
	TOTAL	60,700.18

Nominal operating expenses

Account	Description	GBP
325	Direct Expenses	9,964.69
400	Advertising & Marketing	2,779.75
401	Audit & Accountancy fees	518.40
402	Gifts, Honorariums & Grants	2,711.93
404	Bank Fees	480.62
408	Cleaning	9.60
418	Charitable and Political Donations	918.61
424	Entertainment - 0%	15.00
425	Postage, Freight & Courier	2,159.11
446	Office Supplies	44.93
461	Printing & Stationery	308.73
463	IT Software and Consumables	987.43
469	Rent	295.00
470	Housing	13,764.84
471	Meals/Food	12,316.13
472	Missional Activities	1,482.93
480	Training/Research	139.78
481	Conferences	1,403.65
485	Subscriptions	329.00
490	Supplies	1,707.41
493	Travel	6,054.09
	TOTAL	58,391.63

Fund-level account 499 realised currency gains/losses, net: £637.51. These entries require separate assessment for cash presentation. Bank revaluations (account 497) are non-cash and are not included in the above nominal export.

3. Tracking Summary — Bank

Fund	Opening £	Movement £	Closing £
Administration	-0.24	0.28	0.04
Basque Country	-14.61	-163.77	-178.38
Children & Youth	1,672.54	-1,034.58	637.96
Designated Annual Conference	-38.32	38.32	0.00
Designated Hospitality	412.20	0.00	412.20
Designated Visa Sponsorship	3,877.02	0.00	3,877.02
Dyffryn Nantlle	430.17	22.07	452.24
Emergency Subsistence Grant	0.00	2,500.00	2,500.00
General - No Restrictions	15,416.89	-2,952.64	12,464.25
Kent Burchyett Missions Scholarship	17,983.96	-4,873.40	13,110.56
Missional Entrepreneurship	350.00	0.00	350.00
Scholarships (Short-Term Projects)	4,955.64	0.00	4,955.64
Short-Term Projects	7,862.67	-84.59	7,778.08
Strategic Development	-10,489.11	6,292.96	-4,196.15
Technology	33.85	0.00	33.85
Unassigned	0.06	283.03	283.09
Worker: Daniel Scott	-2,193.73	384.19	-1,809.54
TOTAL	40,258.99	411.87	40,670.86

The Tracking Summary closing total of £40,670.86 exceeds the Xero Balance Sheet cash balance of £40,670.82 by £0.04. Opening balances are the prior-year tracking values, which may include foreign-currency valuation differences from the underlying cash-export opening balances.

4. Individual fund summaries

For each fund, the income and operating-expense lines are Xero cash-basis nominal-account classifications. The balancing line is a mathematical residual between nominal activity and the tracking-fund movement; it includes transfers, foreign-currency effects and any other tracking or non-cash adjustments. It is NOT represented as an independently verified transfer or cash transaction. Refer to the detailed fund-allocation and FX working papers for known components.

Administration Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: defunct fund last used pre-2017.

Description	2025 (£)
Opening balance	-0.24

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.28
Net movement per Tracking Summary	0.28
Closing balance per Tracking Summary	0.04

Basque Country Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith among Basque speakers.

Description	2025 (£)
Opening balance	-14.61

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
461	Printing & Stationery	278.66
	Total nominal operating expenses	278.66

Movement and closing balance

Description	GBP
Nominal income less operating expenses	-278.66
Other movements / FX / classification residual — not fully reconciled	114.89
Net movement per Tracking Summary	-163.77
Closing balance per Tracking Summary	-178.38

Children & Youth Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith among Welsh-speaking children & youth.

Description	2025 (£)
Opening balance	1,672.54

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
425	Postage, Freight & Courier	0.05
461	Printing & Stationery	0.07
463	IT Software and Consumables	77.95
469	Rent	95.00
471	Meals/Food	16.80
490	Supplies	482.11
	Total nominal operating expenses	671.98

Movement and closing balance

Description	GBP
Nominal income less operating expenses	-671.98
Other movements / FX / classification residual — not fully reconciled	-362.60
Net movement per Tracking Summary	-1,034.58
Closing balance per Tracking Summary	637.96

Separately coded realised currency gains/losses (account 499): £-0.01. Not included in the operating payments above.

Designated Annual Conference Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: defunct fund last used in 2019.

Description	2025 (£)
Opening balance	-38.32

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	38.32
Net movement per Tracking Summary	38.32
Closing balance per Tracking Summary	0.00

Designated Hospitality Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: largely inactive fund, for the promotion of the Christian faith by extending a hospitable welcome and purchasing a meal or drink for another.

Description	2025 (£)
Opening balance	412.20

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.00
Net movement per Tracking Summary	0.00
Closing balance per Tracking Summary	412.20

Designated Visa Sponsorship Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: fund for the costs of establishing visa sponsorship status in the UK for Linguæ Christi. Last used in 2018.

Description	2025 (£)
Opening balance	3,877.02

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.00
Net movement per Tracking Summary	0.00
Closing balance per Tracking Summary	3,877.02

Dyffryn Nantlle Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith in Dyffryn Nantlle.

Description	2025 (£)
Opening balance	430.17

Receipts — nominal income accounts

Account	Description	GBP
200	Donation Income - Restricted	620.00
	Total nominal income	620.00

Payments — nominal operating-expense accounts

Account	Description	GBP
446	Office Supplies	5.99
461	Printing & Stationery	30.00
469	Rent	200.00
471	Meals/Food	1,209.65
490	Supplies	71.36
	Total nominal operating expenses	1,517.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	-897.00
Other movements / FX / classification residual — not fully reconciled	919.07
Net movement per Tracking Summary	22.07
Closing balance per Tracking Summary	452.24

Emergency Subsistence Grant Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: to assist Linguæ Christi personnel who are suffering significant financial hardship.

Description	2025 (£)
Opening balance	0.00

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
402	Gifts, Honorariums & Grants	500.00
	Total nominal operating expenses	500.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	-500.00
Other movements / FX / classification residual — not fully reconciled	3,000.00
Net movement per Tracking Summary	2,500.00
Closing balance per Tracking Summary	2,500.00

The identified internal designation was £3,000 from General; operating expenditure was £500. These explain the £2,500 closing fund balance.

General - No Restrictions Fund Summary

Fund classification: Unrestricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith as determined by the trustees and governed by the Object of the charity.

Description	2025 (£)
Opening balance	15,416.89

Receipts — nominal income accounts

Account	Description	GBP
200	Donation Income - Restricted	111.63
201	Donation Income - Unrestricted	10,956.34
260	Other Revenue	98.68
	Total nominal income	11,166.65

Payments — nominal operating-expense accounts

Account	Description	GBP
400	Advertising & Marketing	2,396.06
401	Audit & Accountancy fees	518.40
404	Bank Fees	439.08
408	Cleaning	9.60
425	Postage, Freight & Courier	2,154.25
446	Office Supplies	31.96
463	IT Software and Consumables	909.48
470	Housing	74.52
471	Meals/Food	78.03
481	Conferences	974.57
485	Subscriptions	329.00
490	Supplies	540.02
493	Travel	464.22
	Total nominal operating expenses	8,919.19

Movement and closing balance

Description	GBP
Nominal income less operating expenses	2,247.46
Other movements / FX / classification residual — not fully reconciled	-5,200.10
Net movement per Tracking Summary	-2,952.64
Closing balance per Tracking Summary	12,464.25

Separately coded realised currency gains/losses (account 499): £-57.91. Not included in the operating payments above.

Known September 2025 internal Unassigned reallocation: +£2,034.81. An additional £3,000 General-to-Emergency Subsistence Grant designation was identified. Other movements require review.

Kent Burchyett Missions Scholarship Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith by means of providing scholarships to those studying to become ministers or missionaries among speakers of the autochthonous minority languages in Europe. Established in 2021 in memory of Linguæ Christi alum, Kent Burchyett.

Description	2025 (£)
Opening balance	17,983.96

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
402	Gifts, Honorariums & Grants	2,101.87
418	Charitable and Political Donations	917.75
	Total nominal operating expenses	3,019.62

Movement and closing balance

Description	GBP
Nominal income less operating expenses	-3,019.62
Other movements / FX / classification residual — not fully reconciled	-1,853.78
Net movement per Tracking Summary	-4,873.40
Closing balance per Tracking Summary	13,110.56

Missional Entrepreneurship Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: fund for the costs of establishing a "business-as-mission" scheme for the advancement of the Christian faith.

Description	2025 (£)
Opening balance	350.00

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.00
Net movement per Tracking Summary	0.00
Closing balance per Tracking Summary	350.00

Scholarships (Short-Term Projects) Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith by providing scholarships for participation in Linguæ Christi's cultural exchange programme.

Description	2025 (£)
Opening balance	4,955.64

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.00
Net movement per Tracking Summary	0.00
Closing balance per Tracking Summary	4,955.64

Short-Term Projects Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith by means of welcoming visitors on short-term projects among speakers of autochthonous minority languages in Europe.

Description	2025 (£)
Opening balance	7,862.67

Receipts — nominal income accounts

Account	Description	GBP
200	Donation Income - Restricted	26,159.76
	Total nominal income	26,159.76

Payments — nominal operating-expense accounts

Account	Description	GBP
400	Advertising & Marketing	374.69
402	Gifts, Honorariums & Grants	110.06
404	Bank Fees	34.58
418	Charitable and Political Donations	0.86
424	Entertainment - 0%	15.00
446	Office Supplies	6.98
470	Housing	9,647.34
471	Meals/Food	9,211.30
472	Missional Activities	1,482.93
490	Supplies	441.01
493	Travel	3,293.92
	Total nominal operating expenses	24,618.67

Movement and closing balance

Description	GBP
Nominal income less operating expenses	1,541.09
Other movements / FX / classification residual — not fully reconciled	-1,625.68
Net movement per Tracking Summary	-84.59
Closing balance per Tracking Summary	7,778.08

Separately coded realised currency gains/losses (account 499): £682.97. Not included in the operating payments above.

Known September 2025 internal Unassigned reallocation: +£5,660.00. Supporting evidence and limits are documented in the September working paper.

Strategic Development Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith as determined by the General Director and governed by the Object of the charity.

Description	2025 (£)
Opening balance	-10,489.11

Receipts — nominal income accounts

Account	Description	GBP
200	Donation Income - Restricted	12,114.72
260	Other Revenue	5.27
	Total nominal income	12,119.99

Payments — nominal operating-expense accounts

Account	Description	GBP
400	Advertising & Marketing	9.00
404	Bank Fees	2.99
425	Postage, Freight & Courier	4.81
470	Housing	4,042.98
471	Meals/Food	1,800.35
480	Training/Research	139.78
481	Conferences	429.08
493	Travel	2,295.95
	Total nominal operating expenses	8,724.94

Movement and closing balance

Description	GBP
Nominal income less operating expenses	3,395.05
Other movements / FX / classification residual — not fully reconciled	2,897.91
Net movement per Tracking Summary	6,292.96
Closing balance per Tracking Summary	-4,196.15

Separately coded realised currency gains/losses (account 499): £-5.44. Not included in the operating payments above.

Known September 2025 internal Unassigned reallocation: +£2,466.08. Supporting evidence and limits are documented in the September working paper.

Technology Fund Summary

Fund classification: Designated unrestricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith by providing means to purchase computer hardware of software for Linguæ Christi staff or volunteers.

Description	2025 (£)
Opening balance	33.85

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	0.00
Net movement per Tracking Summary	0.00
Closing balance per Tracking Summary	33.85

Unassigned Fund Summary

Fund classification: Accounting tracking category | Year ended 31 December 2025

Fund description: automated accounting fund that flags transactions that haven't been allocated to a fund. The tracking of transactions across multiple currencies often spills over into this account.

Description	2025 (£)
Opening balance	0.06

Receipts — nominal income accounts

Account	Description	GBP
	Total nominal income	0.00

Payments — nominal operating-expense accounts

Account	Description	GBP
	Total nominal operating expenses	0.00

Movement and closing balance

Description	GBP
Nominal income less operating expenses	0.00
Other movements / FX / classification residual — not fully reconciled	283.03
Net movement per Tracking Summary	283.03
Closing balance per Tracking Summary	283.09

The September 2025 redistribution to four receiving funds totalled £10,922.86. This category also reflects significant multi-currency tracking effects; the closing £283.09 is not necessarily available unrestricted cash.

Worker: Daniel Scott Fund Summary

Fund classification: Restricted | Year ended 31 December 2025

Fund description: for the advancement of the Christian faith by means of the Basque language ministry of Daniel and Martu Scott.

Description	2025 (£)
Opening balance	-2,193.73

Receipts — nominal income accounts

Account	Description	GBP
200	Donation Income - Restricted	10,633.78
	Total nominal income	10,633.78

Payments — nominal operating-expense accounts

Account	Description	GBP
325	Direct Expenses	9,964.69
404	Bank Fees	3.97
490	Supplies	172.91
	Total nominal operating expenses	10,141.57

Movement and closing balance

Description	GBP
Nominal income less operating expenses	492.21
Other movements / FX / classification residual — not fully reconciled	-108.02
Net movement per Tracking Summary	384.19
Closing balance per Tracking Summary	-1,809.54

Separately coded realised currency gains/losses (account 499): £17.90. Not included in the operating payments above.

Known September 2025 internal Unassigned reallocation: +£761.97. Supporting evidence and limits are documented in the September working paper.

5. Statement of assets and liabilities

Cash account	31 December 2025 (£)
HSBC GBP	38,786.83
PayPal GBP	1,420.24
Petty Cash GBP	156.33
Wise EUR	0.18
Wise GBP	25.38
Wise USD	281.86
Total cash	40,670.82

The charity representative confirms no non-cash assets and no genuine VAT obligation. Xero's historic VAT balance is a bookkeeping error, not an established liability. The aged payables and aged receivables reports as at 31 December 2025 showed no transactions.

6. Reconciliation and accounting basis notes

- The charity moved from accruals accounting in 2024 to receipts-and-payments accounting for 2025. Prior-year accrued items settled in 2025 remain actual 2025 cash movements, and the change in basis requires appropriate explanation and comparative treatment.
- Bank-export receipts are £60,404.88 and payments £58,730.00; cash-basis nominal income is £60,700.18 and nominal operating expenditure £58,391.63. Differences of £295.30 and £338.37 respectively have not been reconciled transaction by transaction. The account-by-fund details above are consequently supporting schedules, not yet approved statutory allocations.
- Opening bank-export balances £39,563.33 plus net cash movement £1,674.89 equal £41,238.22. A closing valuation difference of −£567.40 reconciles to the Xero cash balance £40,670.82. The movement in valuation differences closely matches the £1,263.07 bank-revaluation expense.
- Known September Unassigned allocations: Short-Term Projects £5,660.00; Strategic Development £2,466.08; General £2,034.81; Worker: Daniel Scott £761.97; total £10,922.86. These are internal fund adjustments, not external receipts. The pre-September USD receipt allocation analysis is retained in a separate working paper.
- This review draft preserves the 2024 filing's account-code detail but does not present non-cash bank revaluations as payments or assert that balancing residuals are genuine fund transfers. The independent examiner should review the unresolved differences and negative restricted fund balances before approval.

Prepared from Xero cash-basis Account Transactions by fund, the 2025 Tracking Summary, Xero Balance Sheet, prior reconciliation working papers and the 2024 filed financial-report layout.

Working paper: Unassigned tracking allocations and September 2025 redistribution

Linguæ Christi | Financial year ended 31 December 2025 | Prepared 24 October 2026 | Draft for trustee and independent examiner review

1. Purpose and conclusion

This working paper documents the basis for retaining the September 2025 redistribution of balances recorded under Xero's "Unassigned" tracking category, the observed movements through year-end, and the remaining limitations. The redistribution is treated as a retrospective tracking-category correction, not as new cash receipts, charitable expenditure or a substantive transfer of restricted-fund entitlement. The available records support the existence and approximate size of the September imbalance, but do not independently establish the exact entitlement of each receiving fund.

2. Background and method described by the preparer

Foreign-currency donations were received principally into Wise USD. Subsequent transfers into GBP bank accounts did not consistently preserve the original tracking-category assignment. This left large positive and negative allocations in "Unassigned" across different bank accounts, despite a much smaller net Unassigned balance. In September 2025 the preparer redistributed the net balance using an estimated weighting informed by (i) donations received in foreign currency and (ii) movements from USD into GBP, believed to have been calculated using 2025 activity. This method was intended to restore fund classifications, not move economic resources between funds.

3. Evidence of the September correction

Reporting date	Unassigned closing balance
31 August 2025	£11,594.47
29 September 2025	£10,677.92
30 September 2025	£0.09
31 October 2025	−£3,942.98
30 November 2025	−£2,900.64
31 December 2025	£283.09

The reduction in Unassigned from 29 to 30 September was £10,677.83. Previously identified September redistribution entries total approximately £10,922.86, a £245.03 difference from that one-day net movement. Other dated activity, translation or classification effects have not been individually reconciled to the £245.03. The figures nevertheless provide contemporaneous report-based support that a material Unassigned balance existed and was deliberately reduced to approximately zero.

4. September redistribution — all identified receiving allocations

The September correction comprised four identified allocations from Unassigned, rather than only the Short-Term Projects allocation. The amounts below are supported by the paired 30 September bank-transfer references in the Tracking Categories Clearing export. Each pair moves tracking allocations through Petty Cash – Pounds and Tracking Categories Clearing; it is not a new receipt or payment of charity cash.

Reference / intended fund	Amount	Share
unass-to-stp — Short-Term Projects	£5,660.00	51.82%
unass-to-sdf — Strategic Development	£2,466.08	22.58%
unass-to-gen — General – No Restrictions	£2,034.81	18.63%
unass-to-dbs — Worker: Daniel Scott	£761.97	6.98%
TOTAL identified allocations	£10,922.86	100.00%

The percentage shares are rounded.

The £10,922.86 total exceeds the observed £10,677.83 one-day fall in Unassigned by £245.03. The daily tracking change also includes other entries and valuation movements; the difference has not yet been reconciled transaction by transaction.

5. Reasonableness test of the allocation method

Fund	USD receipts to 29 Sep	Receipts share	Receipt-weighted allocation	Actual allocation	Difference
Short-Term Projects	£25,493.89	51.56%	£5,631.84	£5,660.00	+£28.16
Strategic Development	£11,073.76	22.40%	£2,446.30	£2,466.08	+£19.78
General – No Restrictions	£9,369.09	18.95%	£2,069.72	£2,034.81	−£34.91
Worker: Daniel Scott	£3,508.27	7.10%	£775.01	£761.97	−£13.04
Total	£49,445.01	100.00%	£10,922.87	£10,922.86	−£0.01

Using USD cash receipts recorded from 1 January to 29 September 2025, all four receiving funds' September allocation shares are within approximately 0.33 percentage points of their receipt shares. The largest absolute difference from a strict receipt-weighted allocation is £34.91 (General – No Restrictions). This substantially strengthens the reasonableness evidence for the preparer's recollection of a receipt-weighted estimate, but does not establish exact fund ownership or demonstrate that the total £10,922.86 required redistribution. Receipt-weighted values use unrounded proportions; the one-penny total difference is rounding.

The receipt figures cover 1 January–29 September 2025, before the 30 September adjustments, and therefore better represent information available at the time than full-year figures. They comprise positive Wise USD bank receipts labelled Receive Money or Receivable Payment at their recorded GBP equivalents; they have not all been independently verified as donations. EUR receipts, historical opening currency balances and fund-specific spending are excluded. Six direct Wise USD-to-HSBC GBP transfers before 30 September totalled US$54,815.56 / £41,303.66, but transfers do not themselves identify fund ownership. The receipt-weighted comparison tests relative allocations, not the correct amount of the Unassigned balance to redistribute.

6. Subsequent exchange-rate movements

Unassigned bank allocation	30 Sep	31 Oct	Change
Wise USD	−£178,585.68	−£182,576.09	−£3,990.41
Petty Cash EUR	£2,949.73	£2,980.61	+£30.88
Wise EUR	£1,573.67	£1,590.14	+£16.47
HSBC GBP	£157,715.80	£157,715.79	−£0.01
Petty Cash GBP	£17,406.00	£17,406.00	£0.00
Tracking Categories Clearing	−£1,059.43	−£1,059.43	£0.00
Net Unassigned	£0.09	−£3,942.98	−£3,943.07

The Wise USD movement is consistent to within approximately £0.11 with retranslation of its 30 September GBP-equivalent allocation using the reported USD/GBP rates ($1.34470 per £1 on 30 September and $1.31531 per £1 on 31 October). This is compelling evidence that October's apparent deterioration largely reflected exchange-rate translation of a pre-existing negative USD tracking allocation, rather than a fresh USD-to-GBP transfer or reversal of the September correction. The bank revaluation nominal account for October showed a much smaller net figure (£9.54 credit); fund-by-bank GBP-equivalent movements must not be confused with charity-wide nominal FX expense.

7. November and December follow-through

Bank allocation	31 Oct	30 Nov	31 Dec
Wise USD	−£182,576.09	−£179,604.85	−£176,397.27
HSBC GBP	£157,715.79	£155,814.73	£154,789.18
Wise GBP	£0.00	£0.00	£1,025.55
Net Unassigned	−£3,942.98	−£2,900.64	£283.09

The Unassigned net balance improved through November and December, finishing at £283.09. The underlying large offsetting allocations remained. The Tracking Categories Clearing allocation stayed at −£1,059.43 throughout the period. The £1,025.55 increase in Wise GBP at December matches the HSBC decrease of the same amount and is consistent with a sterling movement between accounts; the detailed bank entries have not been independently traced here. November and December changes should not be described as entirely FX without a separate transaction-level bridge.

8. Effect on receiving funds and fund reporting

The September correction affects at least four receiving allocations. The £5,660.00 Short-Term Projects amount is numerically included in its reconciled 31 December General Ledger bank balance of £7,778.05 (Tracking Summary £7,778.08). The £2,466.08 Strategic Development allocation is also identified in the clearing export and its separate reconciliation; the £2,034.81 General allocation and £761.97 Worker: Daniel Scott allocation are documented here but have not been independently reconciled to their receiving fund closing balances.

For Short-Term Projects, excluding the September £5,660 mechanically would reduce the reconciled balance to £2,118.05; that is a sensitivity illustration, not a proven alternative entitlement. The preparer accepts the Xero fund-level bank revaluations as recorded, without independently re-performing them. The same evidence standard and restrictions on interpreting these reallocations should apply to every receiving fund.

9. Judgements, limitations and proposed treatment

Retain the September 2025 tracking correction provisionally and document it as an evidence-informed estimate. The pre-September four-fund USD receipt proportions closely match the actual allocations (largest difference £34.91), which supports the method's reasonableness. This does not establish that the £10,922.86 total, or any receiving fund's exact entitlement, has been independently verified.

Do not post a new year-end redistribution solely to eliminate the £283.09 Unassigned net balance; the remaining balance is affected by substantial offsetting currency allocations.

The 2025-only weighting does not establish the historical origin of all tracking distortions. The 2024 year-end Unassigned net balance was approximately £0.06 despite very large opposing bank-account allocations.

The £245.03 difference between the identified £10,922.86 allocations and the 29–30 September Unassigned movement remains unanalysed, but is presumed due to fluctuations in FX rates at the time of reallocation and transfer.

10. Source records retained

Xero Tracking Summaries as at 31 Aug, 29 Sep, 30 Sep and 31 Oct 2025; Unassigned General Ledger bank-account summaries as at 30 Sep, 31 Oct, 30 Nov and 31 Dec 2025; October bank-account transactions and bank revaluation detail; 2025 bank-account and nominal transaction exports; 2025 Short-Term Projects fund reconciliation workbooks. Figures above are transcribed from the reconciliation performed against these reports and should be checked against the retained exports before sign-off. Pre-September Wise USD receipt figures (1 January–29 September 2025) from the bank-account transaction export; receipt-weighted comparison calculated from recorded GBP equivalents.

Independent Examiner's Report

To the trustees of Linguæ Christi (registered charity no. 1169811)

Accounts for the year ended 31 December 2025

Responsibilities and basis of report

As the charity trustees of Linguæ Christi, 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 charity's accounts carried out under section 145 of the Act. In carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

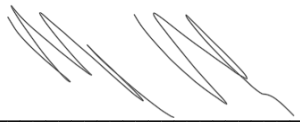
Independent examiner's statement

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 charity as required by section 130 of the Act; or

2. The accounts do not accord with those records.

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.



Signed: _____

Rev. Dr. Rhys Llwyd

24 Ffordd Eryri, Caernarfon, Gwynedd, LL55 2UR

Rhys@caersalem.com

Date: 27 October 2026

Accompanying Note: Examination Enquiries and Responses

Linguæ Christi | Financial year ended 31 December 2025

Prepared by Rev. Dr. Rhys Llwyd | 27 October 2026

This note records the principal questions raised during my review of the draft 2025 financial statements and the explanations subsequently provided by the charity. It accompanies, but does not form part of, the statutory Independent Examiner's Report.

Matters raised and responses received

Income and expenditure reconciliation. Differences of £295.30 between bank receipts and nominal income, and £338.37 between bank payments and nominal expenditure, were attributed by the charity to multicurrency reporting and Xero tracking limitations. The charity stated that bank receipts and payments form the basis of its receipts-and-payments accounts.

September fund allocations. A £245.03 difference in the September Unassigned reallocation was explained as likely arising from currency movements and tracking adjustments. The charity confirmed that the £10,922.86 reallocation represented internal fund tracking corrections, not additional receipts or payments.

Negative restricted-fund balances. The charity explained that the negative balances in the Basque Country, Strategic Development and Daniel Scott funds were supported temporarily by available unrestricted resources rather than by other restricted donations.

Unassigned balance. The residual £283.09 was described as a multicurrency tracking balance rather than a separate bank balance or additional donation.

Donation classification. The charity confirmed that £111.63 had been incorrectly coded as restricted donation income and stated that this had been corrected in Xero.

Minor cash differences. The charity attributed the £0.04 difference between tracking and balance-sheet totals, and a one-penny movement discrepancy, to rounding and foreign-currency conversion.

Accounting basis. The charity confirmed that it adopted receipts-and-payments accounting in 2025, having used accruals accounting in 2024, and acknowledged the need to explain the resulting lack of direct comparability.

Conclusion of correspondence

Following consideration of the written responses, I indicated that the explanations were satisfactory to me. This note is a summary of that correspondence; it is not a substitute for the examination procedures required by the Charity Commission's Directions or for the examiner's own working papers.