REGISTERED COMPANY NUMBER: SC222933 (Scotland)
REGISTERED CHARITY NUMBER: SC017759

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

FOR

DOVE CHRISTIAN COUNSELLING

Bannerman Johnstone Maclay
213 St Vincent Street
Glasgow
G2 5QY

DOVE CHRISTIAN COUNSELLING

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. 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
We are a Scottish Charity providing non-judgemental Biblically based counsel, ministry, training and consultancy. We also occasionally facilitate reflections/meditations, providing a safe place for people to explore thoughts, feelings and struggles. We offer help, training and support to Churches, individuals and other agencies involved in ministry to others. Overall all, our aim is to facilitate personal and spiritual growth in individuals and groups.

ACHIEVEMENTS AND PERFORMANCE
We have had a successful year. Some of the notable achievements include:

- Offering 12-14 ministry appointments each week
- Offering Zoom and Face-to-Face options for ministry
- Being able to prioritise ministry appointments to those in Christian leadership so that they can continue to successfully minister to others
- Zoom platform enables our reach to extend all over the UK
- Continuing positive feedback from Church leaders and clients regarding the positive impact of our ministry

FINANCIAL REVIEW
Reserves policy
We aim to retain sufficient reserves to allow us to continue to meet our objectives.

During the year under review the charity received income of £17,095 and incurred expenditure of £28,887 resulting in a net deficit of £11,792 (2024: deficit £7,934).

FUTURE PLANS
The Charity plans to cease trading in the upcoming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC222933 (Scotland)

Registered Charity number
SC017759

Registered office
Suite G1
Flemington House
110 Flemington Street
Glasgow
G21 4BF

Company Secretary
Mrs S Watson

Independent Examiner
Bannerman Johnstone Maclay
213 St Vincent Street
Glasgow
G2 5QY

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 30 June 2026 and signed on its behalf by:

David Gilmore

D Gilmore - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOVE CHRISTIAN COUNSELLING

I report on the accounts for the year ended 30 September 2025 set out on pages four to nine.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Douglas Paton BSc CA
The Institute of Chartered Accountants of Scotland

Bannerman Johnstone Maclay
213 St Vincent Street
Glasgow
G2 5QY

30 June 2026

DOVE CHRISTIAN COUNSELLING

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		17,095	24,474
EXPENDITURE ON			
Charitable activities			
Charitable activities		28,887	32,408
NET INCOME/(EXPENDITURE)		(11,792)	(7,934)
RECONCILIATION OF FUNDS			
Total funds brought forward		12,610	20,544
TOTAL FUNDS CARRIED FORWARD		818	12,610

The notes form part of these financial statements

DOVE CHRISTIAN COUNSELLING

BALANCE SHEET
30 SEPTEMBER 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		998	12,790
CREDITORS			
Amounts falling due within one year	5	(180)	(180)
NET CURRENT ASSETS		818	12,610
TOTAL ASSETS LESS CURRENT LIABILITIES		818	12,610
NET ASSETS		818	12,610
FUNDS	6		
Unrestricted funds		818	12,610
TOTAL FUNDS		818	12,610

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2026 and were signed on its behalf by:

David Gilmore

G H Reid - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty
The trustees consider there to be no critical accounting estimates and judgements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

continued...

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
	2	2

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 October 2024 and 30 September 2025	789
DEPRECIATION	
At 1 October 2024 and 30 September 2025	789
NET BOOK VALUE	
At 30 September 2025	-
At 30 September 2024	-

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	180	180

6. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
Unrestricted	12,610	(11,792)	818
TOTAL FUNDS	12,610	(11,792)	818

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	17,095	(28,887)	(11,792)
TOTAL FUNDS	17,095	(28,887)	(11,792)

continued...

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
Unrestricted	20,544	(7,934)	12,610
TOTAL FUNDS	20,544	(7,934)	12,610

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted	24,474	(32,408)	(7,934)
TOTAL FUNDS	24,474	(32,408)	(7,934)

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
Unrestricted	20,544	(19,726)	818
TOTAL FUNDS	20,544	(19,726)	818

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			
Unrestricted	41,569	(61,295)	(19,726)
TOTAL FUNDS	41,569	(61,295)	(19,726)

continued...

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

DOVE CHRISTIAN COUNSELLING

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,371	22,207
Gift aid	1,724	2,267
	17,095	24,474
Total incoming resources	17,095	24,474
EXPENDITURE		
Charitable activities		
Wages	18,000	24,000
Rent	4,018	5,125
Insurance	244	728
Telephone	930	1,748
Sundries	335	627
Grants to institutions	5,000	-
	28,527	32,228
Support costs		
Governance costs		
Accountancy	360	180
Total resources expended	28,887	32,408
Net expenditure	(11,792)	(7,934)

This page does not form part of the statutory financial statements