

**THE DAVIDSON CLINIC**

**SCOTTISH CHARITY NO SC013317**

**ANNUAL REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR TO 31<sup>ST</sup> DECEMBER 2025**

**THE DAVIDSON CLINIC**  
**REPORT OF THE TRUSTEES**

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The trustees are pleased to present their report together with the financial statements and the independent examiner's report for the year ended 31<sup>st</sup> December 2025.

**Legal and Charitable Status**

The Davidson Clinic is established by Constitution originally effective from 1952 and as updated on 20<sup>th</sup> February 1987. The Clinic is a Scottish Charity No. SC013317 and is recognised by HMRC under reference number CR 39195. The address of the principal office of the charity is [REDACTED]

**Aims**

The aims of the clinic are to provide and maintain without financial profit a centre or centres for the prevention and treatment of the neuroses and any similar or allied conditions and to encourage education and training in these fields and to support other like-minded charitable organisations.

**Trustees**

The trustees throughout the year were as follows :-

[REDACTED]

The appointment or removal of trustees is in accordance with the Constitution which requires the approval of a majority of the other trustees in general meeting.

The trustees received no remuneration during the year. Fees and expenses were paid to the professional accountancy practice of [REDACTED] amounting to £535 (2024 - £1060) for providing book-keeping, accounts preparation, secretarial and investment services.

**Review of Activities**

During the year the clinic carried out activities in pursuit of the above stated aims and the following financial statements show that a Surplus arose amounting to £3758 (2024 – Deficit £415). The Clinic supported other Scottish charities whose purposes include the provision of health, welfare and education services for disadvantaged persons with donations of £5,000 to Rock Projects, £5,000 to ECRAD, £5000 to Street Connect, £5,000 to International Justice Mission and £1,000 to Primary Care Chaplaincy Scotland.

**Policy on Reserves**

All surplus funds are held in an unrestricted general fund and are available to be utilised in supporting charitable activities.

**On behalf of the Trustees**

[REDACTED]

**Dated :9th February 2026**

**RECEIPTS AND PAYMENTS ACCOUNT****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

	<b><u>Unrestricted Funds</u></b>	
	<b><u>2025</u></b> <b>£</b>	<b><u>2024</u></b> <b>£</b>
<b>Receipts</b>		
Donations	18400	18400
Investment Income	7167	7519
	<hr/>	<hr/>
	25567	25919
<b>Payments</b>		
Professional Fees & Expenses	175	700
General Expenses	188	188
Accountancy Fee	316	316
Independent Examination	130	130
Charitable Donations	21000	25000
	<hr/>	<hr/>
	21809	26334
	<hr/>	<hr/>
Surplus / Deficit for Year	<u>3758</u>	<u>(415)</u>

THE DAVIDSON CLINIC

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STATEMENT OF BALANCES AS AT 31<sup>ST</sup> DECEMBER 2025

	<u>2025</u>	<u>2024</u>
<u>INVESTMENTS</u>		
Listed Shares at Market Value	<u>167666</u>	<u>132311</u>
<u>CURRENT ASSETS</u>		
Cash -in Bank	23441	19808
-on Deposit	<u>15795</u>	<u>15670</u>
	<u>39236</u>	<u>35478</u>
<u>CURRENT LIABILITIES</u>	-	-
	<u>206902</u>	<u>167789</u>

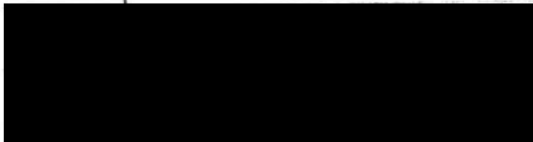

Represented By :-

GENERAL FUND – UNRESTRICTED

Balance at Credit 1.1.2025	167789	172751
Surplus / Deficit for Year	3758	(415)
Unrealised Profit/Loss on Investments	35355	(4547)
	<u>206902</u>	<u>167789</u>

These Accounts were approved by the Trustees on 9<sup>th</sup> February 2026 and signed on their behalf by [REDACTED] [REDACTED] [REDACTED] [REDACTED]

## Independent examiner's report on the accounts

<b>Report to the trustees/members of</b>	Charity name	THE DAVIDSON CLINIC		
<b>Registered charity number</b>	SC	013314		
<b>On the accounts of the charity for the period</b>	Period start date	Day	Month	Year
		01	01	2025
	to	Day	Month	Year
		31	12	2025
<b>Set out on pages</b>		1 - 3		
<b>Respective responsibilities of trustees and examiner</b>	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity 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.</p>			
<b>Basis of independent examiner's statement</b>	<p>My examination is 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 seeks explanations from the 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 accounts.</p>			
<b>Independent examiner's statement</b>	<p>In the course of my examination, no matter has come to my attention <del>other than that disclosed on the attached page*</del></p> <ol style="list-style-type: none"> <li>1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> <p>have not been met, or</p> </li> <li>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</li> </ol>			
<b>Signed:</b>			<b>Date:</b> 18.02.2026	
<b>Name:</b>				
<b>Relevant professional qualification(s) or body (if any):</b>	N/A			
<b>Address:</b>	