

The David Trust

Notes forming part of the accounts for the year ended 5 April 2026

1.Accounting Policies

The receipts and payments account has been prepared on the receipts and payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are for specific purposes.

3. Donation

	2026	2025
Donations received from various individuals	<u>£80</u>	<u>£290</u>

4. Inland Revenue

No gift aid was reclaimed in the current year.

THE DAVID TRUST
RECEIPTS AND PAYMENTS ACCOUNT
Year ended 5 April 2026

THE DAVID TRUST

Report of the Trustees for the year ended 5 April 2026

The Trustees present their receipts and payments account for the year ended 5 April 2026

Reference and administrative information

Charity name:	The David Trust
Charity number:	SC034365
Operational address:	Craiglockhart Parish Church Craiglockhart Drive North Edinburgh EH14 1HS
Trustees	Rev Gordon Kennedy Donald Ian Kerr MacLeod Kathryn Elizabeth Ferguson Gillian Nancy Robinson
Bankers:	Bank of Scotland 426 Morningside Road Edinburgh EH10 5QF
Independent examiner:	Brenda R Russell CA 13 Bonaly Grove Edinburgh EH13 0QA

The David Trust
Trustees' Annual Report
Year ended 5 April 2026
Structure Governance and Management

Governing document

The charity was established under a Trust Deed dated 22 April 2003.

Recruitment and appointment of Trustees

The Trustees are the Minister, Session Clerk and Treasurer of Craiglockhart Parish Church in the Parish of Craiglockhart, Edinburgh and their successors in office. The aforementioned Trustees can appoint any other person to be a Trustee as they deem appropriate.

The Trustees will serve as trustees of The David Trust during the time they hold the aforementioned positions within the congregation of Craiglockhart Parish Church.

The Trustees are all professionally qualified in their fields of ministry, legal and financial. All bring wide knowledge and expertise to assist in running the Trust.

Objectives and activities

To advance the Christian religion in the Parish of Craiglockhart and elsewhere in such a manner as the Trustees may think proper (but taking account of any views expressed by the Kirk Session of Craiglockhart Parish Church), and in particular to give practical support to the Christian mission of the said congregation among the young people of Craiglockhart and the surrounding community, or elsewhere.

Achievements and performance

The main area of work is with young people and their families. When it was proposed to merge four churches, three of which are not within the parish of Craiglockhart, it was decided to move the employment of the youth worker to Craiglockhart Parish Church. This would have allowed youth work to be carried out for all churches. The merger is not now going to take place. The David Trust will still support youth work within the parish of Craiglockhart by inter alia supporting the Impact Youth Club, the Craiglockhart Holiday Club and by providing assistance for young people to attend Christian youth camps at Teen ranch and Lendrickmuir.

Financial results

The main source of income since incorporation of the Trust has been from Craiglockhart Parish Church, augmented by donations and a little fundraising. A number of members had increased their contributions to The David Trust, but as from January 2024 however, most contributors have switched their donations to Craiglockhart Parish Church in order to help cover the cost of employing the youth worker, previously employed by The David Trust. Now that the Trust will no longer incur employment costs, the Trustees are confident that the Trust funds will be sufficient to meet the proposed continuing Trust activities.

Trustee remuneration and related party transactions

No trustee received any remuneration during the year (2025– nil). No trustee or other person related to the charity had any personal interest in any transaction or contract entered into by the charity during the year (2025 – nil).

Risk

Trustees have considered the major risks to which the charity is exposed and are confident that they have taken all steps to minimise any potential risks.

THE DAVID TRUST
Trustees' Annual Report
Year ended 5 April 2026

Structure Governance and Management

Reserves policy

The money which is currently held in the bank account is the amount remaining from the legacy left to Craiglockhart Parish Church and transferred to The David Trust in 2003 augmented by the increased contributions. It is envisaged that the funds are adequate to provide for all expenses in the immediate future.

Responsibilities of the Trustees

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf

D I K MacLeod

D I K MacLeod

Trustee

Date:

THE DAVID TRUST
SC034365

Independent Examiner's Report to the Trustees of The David Trust

I report on the accounts of the charity for the year ended 5 April 2026 which are set out on pages 5 to 7.

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 Trustees Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity Trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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.

Independent examiner's statement

In the course of my examination of the financial accounts for the year ended 5 April 2026 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 comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Brenda Russell

Brenda Russell
Chartered Accountant

13 Bonaly Grove
Edinburgh
EH13 0QA

2026

The David Trust
Receipts and Payments Account
Year to 5 April 2026

	Restricted Funds £	Unrestricted Funds £	Total £	Year to 5/4/2025 £
Receipts				
Donations	-	80	80	290
Inland Revenue	-	0	0	12,886
	<u>-</u>	<u>80</u>	<u>80</u>	<u>13,176</u>
Payments				
Mission Development worker salary	-	-	-	0
Pension	-	-	-	0
	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>
	-----	-----	-----	-----
Net income	<u>-</u>	80	80	13,176
Transfer of funds	<u>-</u>	<u>0</u>	<u>0</u>	<u>0</u>
Surplus for the year	<u>-</u>	<u>80</u>	<u>80</u>	<u>13,176</u>

The David Trust
Receipts & Payments Account
Statement of Balances
As at 5/4/2026

	Restricted Funds	Unrestricted Funds	Total	Year to 5/4/2025
	£	£	£	£
Funds Reconciliation				
Cash at bank at 5/4/25	6,346	25,182	31,528	18,352
Surplus for year	<u> </u>	<u> 80</u>	<u> 80</u>	<u>13,176</u>
Cash at Bank at 5/4/26	<u>6,346</u>	<u>25,262</u>	<u>31,608</u>	<u>31,528</u>
Bank Balances				
Bank current account			<u>31,608</u>	<u>31,528</u>