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Scottish Charity Number: SC000473

SCOTTISH RENAL ASSOCIATION

REPORT AND ACCOUNTS

for the year ended 31 December 2025

Docusign Envelope ID: 2883B2F4-15C3-4C94-9E50-97B3667E6467

SCOTTISH RENAL ASSOCIATION

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SCOTTISH RENAL ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE ASSOCIATION, EXECUTIVE COMMITTEE AND ADVISORS

Chair and General Secretary:

[redacted]
Consultant Nephrologist
QEUH
Glasgow

[redacted]
Consultant Nephrologist
Raigmore Hospital
Inverness

Treasurer:

[redacted]
Consultant Nephrologist
Crosshouse Hospital
Kilmarnock

Ordinary Members:

[redacted]
Consultant Nephrologist
Aberdeen Royal Infirmary

[redacted]
Consultant Nephrologist
Victoria Hospital
Kirkcaldy

[redacted]
Charge Nurse
Aberdeen Royal Infirmary
Aberdeen

[redacted]
Consultant Surgeon
Royal Infirmary of Edinburgh
Edinburgh

[redacted]
Specialist Registrar
Royal Infirmary of Edinburgh
Edinburgh

[redacted]
Specialist Registrar
Queen Elizabeth University Hospital
Glasgow

[redacted]
The Queen's Medical Research Institute
Royal Infirmary of Edinburgh
Edinburgh

[redacted]
Consultant Nephrologist
Queen Elizabeth University Hospital
Glasgow

[redacted]
Consultant Nephrologist
Royal Infirmary of Edinburgh
Edinburgh

[redacted]
Consultant Physician
Ninewells Hospital
Dundee

[redacted]
Consultant Nephrologist
Queen Elizabeth University Hospital
Glasgow

[redacted]
Consultant Nephrologist
Aberdeen Royal Infirmary
Aberdeen

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SCOTTISH RENAL ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE ASSOCIATION, EXECUTIVE COMMITTEE AND ADVISORS

Ordinary Members (continued):

[redacted]
Consultant Physician
Dumfries & Galloway Royal Infirmary
Dumfries

[redacted]
Consultant Physician
Monklands Hospital
Airdrie

[redacted]
Consultant Paediatrician
Royal Hospital for Children
Queen Elizabeth University Hospital
Glasgow

[redacted]
Specialist Registrar
Queen Elizabeth University Hospital
Glasgow

[redacted]
Consultant Nephrologist
Queen Elizabeth University Hospital
Glasgow

Principal Address:

Renal Unit
Kilmarnock Road
Crosshouse
Kilmarnock, KA2 0BE

Scottish Charity Number: SC000473

Independent Examiner: [redacted]

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SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE
for the year ended 31 December 2025

The Executive Committee, who are Trustees for the purposes of charity law, have pleasure in submitting their report for the year ended 31 December 2025.

Objectives

The object of the Association is to advance the study of the biological and clinical problems in relation to diseases of the kidney and to encourage the exchange of knowledge among the various centres in Scotland.

Activities and Achievements during the Year 2025

The tenth Annual Scottish Renal Association Conference was hosted by Tayside at the Crieff Hydro. The conference ran for two full days on 27 and 28 November 2025.

We were delighted to welcome a number of guest speakers including: [redacted] from the Baylor College of Medicine, Texas, talking about the approach to fatigue in kidney care; Professor [redacted] from King's College Hospital, London, talking about using kidney bean to deliver safe and scalable digital rehabilitation for people with CKF; [redacted] from the Scottish Government, talking about Carbon Modelling and Circularity in Healthcare; [redacted] from QEUH Glasgow, taking about the National Green Renal Programme, Professor [redacted] from the University of Edinburgh, talking about salt sensitivity: causes and consequences; [redacted], a young adult support worker working in Lothians, Edinburgh and the Borders, talking about renal young adult support services; Professor [redacted] from the Royal Surrey Hospital, taking about AKI and shattering the myth of inevitability; Dr [redacted] rom University Children's Hospital in Zurick, taking about aiming for equity on the heels of the WHO Kidney Health Resolution; Professor [redacted] rom Edinburgh Royal Infirmary, talking about the responsibility for improving care for kidney patients in Scotland; [redacted] of Kidney Care UK, talking about campaigning or CKD; Professor [redacted] from University of Glasgow, talking about Incretins and the evidence available supporting its use; J[redacted] a Policy Officer, talking with [redacted] about the real impact of inadequate social and emotional support in kidney care; [redacted], a renal supportive care nurse from NHS Tayside, talking about NHS Tayside's renal support care service; and Professor [redacted] from the University of Leicester, talking about iGA Nephropathy and the 2025 KDIGO update.

Twenty-seven abstracts were received and seven were accepted for oral presentation along with poster presentations discussed in a moderated session.

The Association awarded prizes for the best abstract presented by doctors, medical student and nursing and allied health professionals

Included in the annual conference the Scottish Renal Registry held a session. The Registry continues to record details of all patients receiving renal replacement therapy in Scotland. Information about these patients and their treatment is used through the Association to highlight areas of patient care requiring further attention.

The Association continues to support the Scottish Medical Journal.

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Activities and Achievements during the Year 2025 (continued)

The Scottish Renal Association Business Meeting took place on Thursday 27 November 2025 at the annual conference. There were two SRA Executive Meetings on 28 April 2025 and 1 September 2025.

Financial Review

Net income for the year amounted to £10,636 (2024: net expenditure of £19,995) to give funds carried forward at 31 December 2025 of £56,797 (2024: £46,161) on unrestricted general funds. The charity was able to generate slightly more charitable income £69,988 (2024: £61,714) as well as £594 (2024: £739) of bank interest. The cost of the annual meeting was much lower this year £54,504 (2024: £73,394), which resulted in a net surplus.

Reserves Policy

The reserve policy of the Association was reviewed by the Executive Committee at the meeting of 19th March 2015. It was agreed that due to the change from two to one scientific meeting per year, and uncertainty about the future level of financial support from corporate sponsors that reserves should be maintained at a level of £45,000 to £65,000, but that further increases above this should be avoided. Reserves at 31 December 2025 are £56,797 (2024: £46,161) and are therefore in line with the reserves policy.

Taxation

The Association is recognised as a Scottish charity by the Inland Revenue with the charity registration number SC000473. As a result, it is exempt from tax on income and gains to the extent that these are applied to the charitable objects. No tax charges have arisen in the Association.

Structure, Governance and Management

Constitution

The Association was founded in October 1978 and is governed under a Constitution which is kept under review by the Executive Committee. The business of the Association is conducted by an Executive Committee which comprises the Chairman, Treasurer, a representative from each of Aberdeen, Dundee, Edinburgh, Glasgow, Paediatric Nephrology, Renal Surgery and Renal Nursing, two District General Hospital representatives, a Nephrology Trainee representative and a Renal Science representative. There is also one ex-officio representative elected by the Scottish Renal Registry. The quorum of any Executive meeting is four.

The officers of the Association are the Chairman of the Executive Committee and the Treasurer.

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Structure, Governance and Management (continued)

The property of the Association is vested with the Trustees who hold the same on behalf of the Association. In the event of dissolution, any surplus funds or property of the Association shall be applied to some charitable purpose as decided by the Executive Committee.

Members

The Association consists of Ordinary and Honorary Members. Ordinary membership is open to any person who has an interest in renal disease. People of distinction in the field of nephrology are eligible for election as Honorary Members. On retirement from professional work an Ordinary Member may be nominated for Honorary Membership. Such recommendations must be submitted at a Business Meeting and will become effective if two thirds of those voting are in favour.

Ordinary Members are required to pay an annual subscription as decided by the Executive Committee. Honorary Members are exempt from payment of a subscription whilst retaining full membership rights.

Any Member whose subscription is two years in arrears, and who has been duly notified of the fact, shall, if the Committee see fit, cease to be a Member of the Association. The Executive Committee may recommend the removal of a member from the Association if in its opinion the interests of the Association require it. Such recommendations must be submitted at a Business Meeting and require a two-thirds majority of those voting to become effective.

No dividend, gift, division or bonus shall be made to or between the Honorary and Ordinary Members of the Association.

Executive Committee

As noted above, the business of the Association is conducted by an Executive Committee. In any matters concerning interpretation of the constitution, or matters concerning the Association that are not explicitly covered by the constitution, the decision shall rest with the Executive Committee.

The terms of office are three years for the Chairman, five years for the Treasurer and four years for other members. The Chairman and the Treasurer should not stand down in the same year; when this is foreseen the Chairman should continue in office for a fourth year. Terms are not renewable, however current or past members of the Executive may stand for the Office of Chairman or Treasurer. The ex-officio representative chosen by the Scottish Renal Registry has no time limit and may stand for other office.

Candidates for selection to the Executive Committee must have been members of the Association for a minimum of two years. For the office of Chairman postal/email nominations are sought as part of the mailing for the autumn Scientific Meeting. If more than one nomination is received a vote is taken by an email poll of members. The office of Treasurer is appointed by the Executive Committee. Members are entitled to nominate and vote in constituencies determined by work address. Representatives may come from any professional group.

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Structure, Governance and Management (continued)

Meetings

The Association holds an annual Scientific Meeting in the autumn, at which scientific papers are communicated and the ordinary business of the Association transacted. These meetings are hosted in rotation by each Scottish Renal Unit. The host centre is nominated at the Business Meeting one year in advance and a Local Organising Secretary elected. The Executive Committee may, if necessary, select papers to be read at these meetings from titles submitted to the Chairman.

A Business Meeting takes place during each Scientific Meeting at which the Chairman presents his report, the Treasurer will present duly examined accounts, and vacancies on the Executive Committee will be filled.

The Executive Committee may, whenever it thinks fit, convene other general meetings which take the form of Extraordinary General Meetings. Such a meeting shall be convened at the request in writing to the Chairman of not less than twenty members that shall state the purpose for which the meeting is required.

Business or Extraordinary General Meetings are conducted by the Chairman, or a deputy who is a member of the Executive Committee. Scientific Meetings are conducted by the Local Organising Secretary.

Each member has a right to vote upon all questions submitted to any meeting of the Association at which the member is present.

The Rules of the Association can only be altered at a Business Meeting and only after notice has been given at a meeting that has taken place at least two months previously. No alteration can be made unless two-thirds of those voting are in favour. Certain Rules of the Association shall not be altered in any circumstances without prior notification to The Office of the Scottish Charity Regulator (OSCR) and Inland Revenue.

The Scottish Renal Registry

The Scottish Renal Registry is affiliated to the Association having been established in 1991 to promote and facilitate audit of clinical performance. The Registry is financially independent but has close academic ties to the charity.

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Executive Committee's Responsibilities Statement

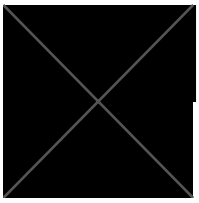
The Executive Committee members, who are the Trustees for the purposes of charity law, are responsible for preparing the Report of the Executive Committee and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Executive Committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Association and of the incoming resources and application of resources of the Association for that period. In preparing these accounts, the Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Association will continue in operation.

The Executive Committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Association and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Association's constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Executive Committee



23 March 2026

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INDEPENDENT EXAMINER'S REPORT
TO THE EXECUTIVE COMMITTEE OF SCOTTISH RENAL ASSOCIATION

I report on the accounts of the Association for the year ended 31 December 2025 which are set out on pages 9 to 14.

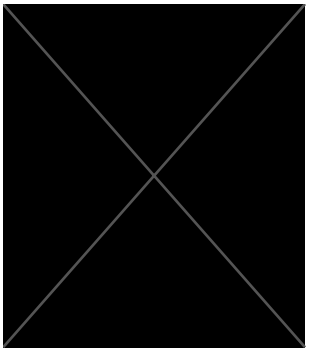
Respective responsibilities of the Executive Committee and Independent Examiner
The Executive Committee members, who are trustees for the purposes of charity law, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Executive committee members 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 independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the Association 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 view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention:

(a) 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 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met; or

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



23 March 2026

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SCOTTISH RENAL ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2025

	Notes	Unrestricted 2025 £	Unrestricted 2024 £
Income from:			
Charitable activities	2	69,998	61,714
Investments	3	594	739
		70,592	62,453
Expenditure on:			
Charitable activities	4	(59,956)	(82,448)
Net income/(expenditure) and net movement in funds		10,636	(19,995)
Reconciliation of funds			
Funds at 1 January 2025	8	46,161	66,156
Funds at 31 December 2025	8	56,797	46,161

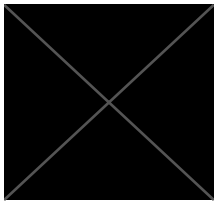
The statement of financial activities has been prepared on the basis that all operations are continuing.

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SCOTTISH RENAL ASSOCIATION
BALANCE SHEET
as at 31 December 2025

	Notes	2025 £	2024 £
Current assets			
Fixed term deposits		20,000	30,000
Cash at bank		39,171	18,837
		59,171	48,837
Current liabilities: Amounts falling due within one year			
Creditors and accruals	7	(2,374)	(2,676)
Total assets less liabilities		56,797	46,161
Funds			
Unrestricted – General Fund	8	56,797	46,161

Approved and authorised for issue by the Executive Committee on 23 March 2026 and signed on their behalf by:



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SCOTTISH RENAL ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2025

1 Accounting policies

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of preparation and assessment of going concern
The accounts are prepared on a going concern basis under the historical cost convention with items recognised at cost or transaction values unless otherwise stated in the relevant notes to the financial statements. The accounts are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Generally Accepted Accounting Practice.

The Scottish Renal Association constitutes a public benefit entity as defined by FRS 102.

Going concern
The Executive Committee consider there are no material uncertainties about the Association's ability to continue as a going concern.

Income
Income is recognised once the Association has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Charitable income includes delegate and other meetings income which is accounted for as at the date the relevant meeting is held and the Association becomes entitled to the income.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

Expenditure
Expenditure is recognised as soon as there is a legal or constructive obligation committing the Association to that expenditure, it is probable that settlement will be required 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 costs related to the category.

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1 **Accounting policies (continued)**

Expenditure (continued)
Charitable expenditure comprises those costs incurred by the Association in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Association. The grants are accounted for where either the Executive Committee have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the Association.

Support costs are allocated between running costs and governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fee and costs linked to the strategic management of the Association.

All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities.

Debtors
Debtors are recognised at the settlement amount due.

Cash
Cash at bank includes cash and highly liquid short-term investments with a maturity of three months or less from the date of opening of the deposit or similar account.

Creditors
Creditors are recognised when the Association has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured reliably. Creditors are normally recognised at their settlement amount due.

Financial Instruments
The Association only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Funds structure
Unrestricted funds are available for use at the discretion of the Executive Committee in furtherance of the general objectives of the Association.

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1 **Accounting policies (continued)**

Judgements in applying the key sources of estimation uncertainty

In the application of the Association's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Actual results may differ from these estimates. The Trustees do not consider there to be any significant judgements in accounting policies, or key sources of estimation or uncertainty requiring disclosure.

2 **Income from charitable activities**	Unrestricted 2025 £	Unrestricted 2024 £
Subscriptions	10,479	5,402
Meetings – Exhibitors charges	16,410	11,800
Delegates and registration fees	43,109	44,512
	69,998	61,714

3 **Income from investments**	Unrestricted 2025 £	Unrestricted 2024 £
Bank interest	594	739

4 **Charitable activities**	Unrestricted 2025 £	Unrestricted 2024 £
Direct costs		
Meetings – Catering, room hire and speaker fees	54,504	73,394
Staff costs	2,110	2,640
Prizes and awards	-	1,335
One-off donations	-	1,500
Support costs		
Administration expenses	1,062	987
Governance costs – independent examiner's fee	2,280	2,592
	59,956	82,448

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5 Staff costs

	2025	2024
	£	£
Gross wages	2,040	2,640
Employer's NI	71	-
	2,111	2,640

There was one member of staff employed in the year (2024: one).

6 Committee remuneration and expenses

No member of the Executive Committee received any remuneration, including any honorarium in the current or prior year. No members (2024: none) of the Executive Committee received reimbursement of meeting expenses in the year amounting to £0 (2024: £nil).

7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Independent examiner's fees	2,280	2,592
Other creditors	94	84
Other creditors	2,374	2,676

8 Movement in funds

2025	At 1 Jan 2025	Income	Expenditure	At 31 Dec 2025
	£	£	£	£
Unrestricted	46,161	70,592	(59,956)	56,797

2024	At 1 Jan 2024	Income	Expenditure	At 31 Dec 2024
	£	£	£	£
Unrestricted	66,156	62,453	(82,448)	46,161

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9 Related party transactions

During the year £300 (2024: £355) was received from 9 members (2024: 14 members) of the Executive Committee for member subscriptions. Executive Committee members are also members of the Association and pay subscription and delegate fees on the same basis as other members.

No member (2024: one) received an award of £nil (2024: £200) during the year.

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The Scottish Renal Association

Charit Number: SC000473

[redacted]

23 March 2026

[redacted]

Dear Madam

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 December 2025. These enquiries have included inspection of supporting documentation where appropriate. 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 regulation 10 of the Charities Accounts (Scotland) Regulations 2006 to have its financial statements for the financial year ended 31 December 2025 audited.

3 We have fulfilled our responsibilities as Trustees as set out in the terms of your engagement letter dated 4 March 2024, under the Charities and Trust Investment (Scotland) Act 2005 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom 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 Scottish Charity Regulator.

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

Assets and liabilities

7 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.

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

9 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.

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Accounting estimates

10 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

11 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

12 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

13 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 legislative and accounting standards requirements.

Subsequent events

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

Going concern

15 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 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

16 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.

