

Scottish Charity Number: SC000473

SCOTTISH RENAL ASSOCIATION

REPORT AND ACCOUNTS

for the year ended 31 December 2024

SCOTTISH RENAL ASSOCIATION

CONTENTS

	Page
Legal and administrative information	1 - 2
Report of the Executive Committee	3 – 7
Independent Examiner’s Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes forming part of the Accounts	11 - 14

SCOTTISH RENAL ASSOCIATION

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

Chair and General Secretary

██████████
Consultant Nephrologist
QEUH, Glasgow

Treasurer:

██████████
Consultant Nephrologist
Crosshouse Hospital
Kilmarnock
(from November 2024)

██████████
Consultant Nephrologist
Raigmore Hospital
Old Perth Road
Inverness
(until November 2024)

Ordinary Members:

██████████
Consultant Nephrologist
Aberdeen Royal Infirmary

██████████
Consultant Nephrologist
Victoria Hospital
Kirkcaldy

██████████
Charge Nurse
Aberdeen Royal Infirmary
Aberdeen

██████████
Consultant Paediatrician
Royal Hospital for Children
Queen Elizabeth University Hospital
Glasgow
(until September 2024)

██████████
Consultant Nephrologist
Victoria Hospital
Kirkcaldy
(until December 2024)

██████████
Consultant Surgeon
Royal Infirmary of Edinburgh
Edinburgh

██████████
Specialist Registrar
Royal Infirmary of Edinburgh
Edinburgh

██████████
Specialist Registrar
Queen Elizabeth University Hospital
Glasgow

██████████
The Queen's Medical Research
Institute
RIE

██████████
Consultant Nephrologist
Queen Elizabeth University Hospital
Glasgow

SCOTTISH RENAL ASSOCIATION

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

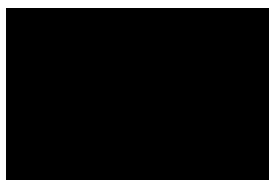
**Ordinary members
(continued):**

 Consultant Nephrologist Royal Infirmary of Edinburgh Edinburgh	 Consultant Physician Ninewells Hospital Dundee
 Consultant Nephrologist Queen Elizabeth University Hospital Glasgow (until January 2024)	 Consultant Nephrologist Aberdeen Royal Infirmary Aberdeen
 Consultant Physician Dumfries & Galloway Royal Infirmary Dumfries	 Consultant Physician Monklands Hospital Airdrie
 Consultant Paediatrician Royal Hospital for Children Queen Elizabeth University Hospital Glasgow Dr P Thomson Consultant Nephrologist Queen Elizabeth University Hospital Glasgow	 Specialist Registrar Queen Elizabeth University Hospital Glasgow

Principal Address: Renal Unit
Kilmarnock Road
Crosshouse
Kilmarnock, KA2 0BE

Scottish Charity Number: SC000473

Independent Examiner:



**SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE
for the year ended 31 December 2024**

The Executive Committee, who are Trustees for the purposes of charity law, have pleasure in submitting their report for the year ended 31 December 2024.

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 2024

The ninth Annual Scottish Renal Association Conference was hosted by Fife at the Fairmont Hotel, St Andrews. The conference ran for two full days with 207 delegates registering.

We were delighted to welcome a number of guest speakers including [REDACTED] from the Renal Research Institute, New York, talking on artificial intelligence in nephrology; [REDACTED], Member of Scottish Parliament, speaking about equity of access to healthcare and maintaining a standard of care in chronic illness; [REDACTED], Policy Lead in Scotland for Kidney Research UK presenting CKD as a national priority; [REDACTED], University College Cork, talking about he had learned about improving CKD care; [REDACTED], University of Edinburgh, talking about the renal transplant allocation scheme. The Association also held a trainee breakfast session attending by approximately 30 people hosted by [REDACTED].

Forty-three abstracts were received, and 29 papers were accepted for oral presentation along with 14 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.

The Scottish Renal Association Business Meeting took place on Thursday 14 November at the annual conference. There was one SRA Executive Meeting on 26 September 2024.

Financial Review

Net expenditure for the year amounted to £19,995 (2023: net income of £13,629) to give funds carried forward at 31 December 2024 of £46,161 (2023: £66,156) on unrestricted general funds. Although the charity was able to generate slightly more charitable income £61,714 (2023: £58,241) as well as £739 (2023: £nil) of bank interest, the cost of the annual meeting was much higher this year £73,394 (2023: £37,028), which contributed to the net loss.

**THE SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE
for the year ended 31 December 2024**

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 2024 are £46,161 and are therefore in line with the reserves policy.

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.

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.

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.

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.

**THE SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE
for the year ended 31 December 2024**

Structure, Governance and Management (continued)

Members (continued)

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.

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.

**SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE (CONTINUED)
for the year ended 31 December 2024**

Structure, Governance and Management (continued)

Meetings (continued)

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.

**SCOTTISH RENAL ASSOCIATION
REPORT OF THE EXECUTIVE COMMITTEE (CONTINUED)
for the year ended 31 December 2024**

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



2025

**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 2024 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.

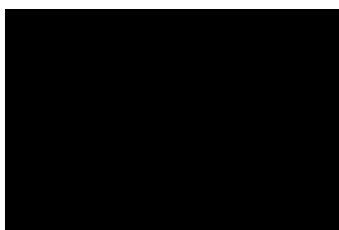
Basis of independent examiner's statement

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.



2025

SCOTTISH RENAL ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024

		Unrestricted 2024 £	Unrestricted 2023 £
	Notes		
Income from:			
Charitable activities	2	61,714	58,241
Investments	3	739	-
		<u>62,453</u>	<u>58,241</u>
Expenditure on:			
Charitable activities	4	<u>(82,448)</u>	<u>(44,612)</u>
Net (expenditure)/income and net movement in funds		(19,995)	13,629
Reconciliation of funds			
Funds at 1 January 2024	8	<u>66,156</u>	<u>52,527</u>
Funds at 31 December 2024	8	<u><u>46,161</u></u>	<u><u>66,156</u></u>

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

**SCOTTISH RENAL ASSOCIATION
BALANCE SHEET
as at 31 December 2024**

	Notes	2024 £	2023 £
Current assets			
Fixed term deposits		30,000	-
Cash at bank		<u>18,837</u>	<u>68,710</u>
		48,837	68,710
Current liabilities: Amounts falling due within one year			
Creditors and accruals	7	<u>(2,676)</u>	<u>(2,554)</u>
Total assets less liabilities		<u><u>46,161</u></u>	<u><u>66,156</u></u>
Representing:			
Funds			
Unrestricted – General Fund	8	<u><u>46,161</u></u>	<u><u>66,156</u></u>

Approved and authorised for issue by the Executive Committee on
on their behalf by:

2025 and signed



**SCOTTISH RENAL ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
for the year ended 31 December 2024**

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:

- Grants, and donations are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Association, are recognised when the Association becomes unconditionally entitled to the grant.
- Legacies are recognised at the earlier of the charity being notified of an impending distribution or the legacy being received, which is when the charity becomes entitled to the 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.

**SCOTTISH RENAL ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
for the year ended 31 December 2024**

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.

SCOTTISH RENAL ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
for the year ended 31 December 2024

2	Income from charitable activities	Unrestricted 2024 £	Unrestricted 2023 £
	Subscriptions	5,402	3,830
	Meetings – Exhibitors charges	11,800	15,539
	Delegates and registration fees	44,512	38,872
		<u>61,714</u>	<u>58,241</u>
3	Income from investments	Unrestricted 2024 £	Unrestricted 2023 £
	Bank interest	739	-
4	Charitable activities	Unrestricted 2024 £	Unrestricted 2023 £
	Direct costs		
	Meetings – Catering, room hire and speaker fees	73,394	37,028
	Staff costs	2,640	2,470
	Prizes and awards	1,335	850
	One-off donations	1,500	500
	Support costs		
	Administration expenses	987	1,342
	Governance costs – independent examiner’s fee	2,592	2,422
		<u>82,448</u>	<u>44,612</u>
5	Staff costs	2024 £	2023 £
	Gross wages	<u>2,640</u>	<u>2,470</u>

There was one member of staff employed in the year (2023: one).

6 Committee remuneration and expenses

No member of the Executive Committee received any remuneration, including any honorarium in the current or prior year. Zero members (2023: one) of the Executive Committee received reimbursement of meeting expenses in the year amounting to £nil (2023: £410).

SCOTTISH RENAL ASSOCIATION
NOTES TO THE ACCOUNTS (CONTINUED)
for the year ended 31 December 2024

7	Creditors: amounts falling due within one year	2024	2023
		£	£
	Independent examiner's fees	2,592	2,442
	Other creditors	<u>84</u>	<u>112</u>
	Other creditors	<u>2,676</u>	<u>2,554</u>

8 Movement in funds

2024	At 1 Jan 2024 £	Income £	Expenditure £	At 31 Dec 2024 £
Unrestricted	<u>66,156</u>	<u>62,453</u>	<u>(82,448)</u>	<u>46,161</u>
2023	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
Unrestricted	<u>52,527</u>	<u>58,241</u>	<u>(44,612)</u>	<u>66,156</u>

9 Related party transactions

During the year £355 (2023: £280) was received from 14 members (2023: 11 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.

One member (2023: none) received an award of £200 during the year.