

# THE EMIS NATIONAL USER GROUP

England & Wales · Charity number 1072834

## Details

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**Other names** EMIS NATIONAL USER GROUP, EMIS NUG, THE NUG

**Status** Registered

**Legal form** Charitable company

**Company number** [03640679](#)

**Registered** 1998-12-07

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** C/O TIG Corporate Finance  
Metropolitan House  
Long Rigg Road  
Swalwell  
Gateshead  
NE16 3AS

**Phone** 01914874571

**Email** [enquiries@emisnug.org.uk](mailto:enquiries@emisnug.org.uk)

**Website** [www.emisnug.org.uk](http://www.emisnug.org.uk)

## Activities

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**Objects:** TO AID THE RELIEF OF SUFFERING AND CURE ILLNESS BY CONTINUOUS RESEARCH INTO MATTERS RELATING TO THE CAUSATION, PREVENTION, DIAGNOSIS AND TREATMENT OF ILLNESS AND DISEASE, IN PARTICULAR BY COLLECTING, COLLATING AND EXCHANGING INFORMATION WITH USERS OF EMIS COMPUTER SOFTWARE OR OTHER INTERESTED MEMBERS OF THE PUBLIC

**Activities:** Publish Magazine, Annual members conference.

## Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

## Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£194,804	£380,610	-	-
2023-12-31	£265,097	£434,428	-	-
2022-12-31	£316,787	£336,070	-	-
2021-12-31	£117,729	£120,450	-	-
2020-12-31	£175,639	£126,998	-	-

## Trustees

Name	Role	Appointed
Hannah Louise Jackson		2025-12-17
Karen McCarthy		2024-09-13
Paul Machin		2024-09-13
Rachael Elizabeth Lankshear		2020-09-28

**THE EMIS NATIONAL USER GROUP**

England & Wales - Charity number 1072834

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# Accounts

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**THE EMIS NATIONAL USER GROUP**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**Year ending 31 December 2024**

**Charity number: 1072834**  
**Company number: 03640679**

## The EMIS National User Group

### Contents

	<b>Page</b>
Message from our Chair	1
Report of the trustees	2-5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the accounts	10-16

**The EMIS National User Group  
Message from our Chair  
Year ended 31 December 2024**

**1**

Welcome to our annual report for 2024.

Our 2024 Conference saw us meet in Birmingham and introduced the first EMIS National User Group Awards. Attendance was once again less than we had hoped for, but feedback from attendees and sponsors was positive. We have noted the preference for the conference and accommodation to be on the same site to support network, so will ensure that is a feature of all conferences in the future.

The NUG is supported by EMIS Users working in practices across the UK. We work hard to meet our charitable objectives alongside supporting members as they strive to offer excellent care to patients. We were able to introduce NUG Members to the PhD student we are sponsoring at Conference, and we look forward to updating you further about the progress of her work.

I would like to express my thanks to all NUG members for their ongoing support, and for the efforts made by NUG staff and committee members.

Best wishes,  
Rachael Lankshear  
Chair

A handwritten signature in black ink, reading "R. Lankshear". The signature is written in a cursive style with a large, looped initial "R".

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015). The organisation is a Public Benefit Entity within the definitions of s34 FRS 102.

### **Objectives and activities for the public benefit**

The EMIS National User Group (NUG) is a registered charity with stated objects *"to aid the relief of suffering and cure illness by continuous research into matters relating to the causation, prevention, diagnosis and treatment of illness and disease, in particular by collecting, collating and exchanging information with users of EMIS computer software or other interested members of the public"*.

It has been a challenging year which has seen the departure of our Group Manager and Office Secretary. We have been unable to access many of our records and online accounts until recently and this has hindered our ability to communicate fully with our members. This has now been resolved thanks to the tireless commitment from our Chair and Trustees. We are now looking forward to the planning of another conference in the Spring of 2026 after the successful conference in Birmingham in September 2024 with the very well received EMIS NUG Awards. We are planning for an increase in membership from the Welsh and Northern Ireland areas as they all adopt EMIS.

This year has seen us continue with our EduNug programme, allowing us to continue to offer free training and support to members for our partnership with Ardens.

As was announced at our 2023 Conference, in line with our charitable objectives we are sponsoring a PhD student at Manchester University, who in undertaking research in to digital tools to support patients, improving health outcomes. They are still undertaking their studies.

Our new website was launched successfully and is a much improved platform for our members to access our EduNug Programme Resources, previous conference information and how to join the user group.

The previously produced magazines are available online through the website for members and forms a valuable archive. We have not produced a magazine since the Summer 2024 issue. The committee proposed moving to an online version to reduce printing costs and be more environmentally sustainable. Due to the departure of our admin team we have yet to decide on how this will be developed going forward.

### **NUG Committee Activity**

Our Watchdog and User Development Request Subcommittees continued to meet regularly with Optum (by video-conference) to represent members' interests (these are scheduled monthly but many had to be cancelled due to Optum's (New name for EMIS) or the NUG members non availability). The Watchdog Facebook page continues to be a useful conduit to receiving members' concerns, in addition to other channels.

We continued to gain many User Development Requests through the UDR Facebook page, which Optum also directed users to when they had ideas for development. The level of engagement with Optum in this area has degraded in the last couple of years, largely, we think, due to the removal of the contractual requirement to develop a certain number of user-requested enhancements each year. This is something we want to improve and there is a list of requests which they are willing to take forward.

The following Committee members are Trustees: Rachael Lankshear, Tessa McCooey, Dr Rachel Bower, Karen McCarthy, Shazia Shazad and Paul Machin. Hannah Nicolas is a Co-opted Member and will be voted in as Trustee at the AGM

### **Subsidiary**

EMIS NUG has one subsidiary, EMIS NUG Services Limited, which undertakes the trading activities of the charity.

### **Financial review**

The accounts show an operational deficit for the year amounting to £185,806 compared with a deficit of £169,331 in 2023. The 2024 Conference was more expensive than previous years, due to the over booking of hotel rooms which were not cancelled and the over ordering of catering for the awards dinner event.

### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 12 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to fulfil paid member's membership benefits and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 December was £311,790 of which £311,680 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. 12 months' costs are anticipated to be around £290,000 as we aim to run the Annual Conference once more. The current level of reserves is therefore higher than is needed but contingency for conference cancellation or poor uptake, redundancy costs, commitments beyond 12 months and unforeseen expenses would justify the current level in the present uncertain situation.

We shall review this during the year and have discussed ways to use the excess funds for the benefits of members and to further the objects of the charity.

### **Governance**

The charity is a company limited by guarantee; its governing document is its "Memorandum and Articles of Association".

The EMIS National User Group (NUG) is run by a committee of dedicated and enthusiastic people, all involved in Primary Medical Care in one form or another. Trustees are elected at the Annual General Meeting each year. A third of the committee of the NUG stand for election each year. Any member

of the NUG may put themselves forward for election. Officers are elected by the committee and re-elected each year.

The NUG committee members are based throughout the UK. There are usually 4 full Committee meetings held during the year and 4 meetings of each of the four subcommittees (Education, Watchdog, User Driven Developments and Conference).

The EMIS NUG has an office based in Gateshead, Tyne and Wear. The EMIS NUG now employs one member of staff in a hybrid capacity. The committee are looking to close the office in Gateshead. This will reduce our expenditure significantly.

### **Risk Management**

An annual assessment is made of our investment policy to ensure that the charity's funds are secure and available to meet current and future educational and operational needs. Other risks to the charity have been identified and reviewed on an on-going basis, and appropriate action taken. This has included ensuring appropriate insurance cover and ensuring a general health and safety risk assessment has been undertaken at any premises used by our members or staff.

### **Reference and administrative information**

#### **Company number**

03640679

#### **Charity number**

1072834

#### **Trustees**

Rachael Lankshear

Tessa McCooey

Rachel Bower

Karen McCarthy

Shazia Shazad

Paul Machin

#### **Principal office**

Unit 25 Enterprise House, Kingsway North, Team Valley, Gateshead NE11 0SR

#### **Independent Examiner**

B Gill FCCA, TIG Corporate Finance Limited, Metropolitan House, Longrigg Road, Swalwell, Gateshead, NE16 3AS

#### **Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**The EMIS National User Group  
Report of the Trustees  
Year ended 31 December 2024**

**5**

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the trustees



**K McCarthy**

**18/09/2025**

**Report of the Independent Examiner to the trustees of The Emis National User Group**

I report on the financial statements of The Emis National User Group for the year ended 31 December 2024 which are set out on pages 7 to 16.

**Respective responsibility of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**B Gill FCCA**



TIG Corporate Finance Limited

Metropolitan House

Longrigg Road

Swalwell

Gateshead NE16 3AS

18 September 2025

The EMIS National User Group  
Statement of Financial Activities  
Year ended 31 December 2024

7

	Notes	2024 £	2023 £
<b>Income</b>			
Charitable activities	2	110,682	238,719
Commercial trading operations	3	79,471	23,251
Investment income	4	4,651	3,127
<b>Total income</b>		<b>194,804</b>	<b>265,097</b>
<b>Expenditure on:</b>			
Charitable activities	5	380,610	434,428
<b>Total expenditure</b>		<b>380,610</b>	<b>434,428</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(185,806)</b>	<b>(169,331)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		497,596	666,927
<b>Total funds carried forward</b>		<b>311,790</b>	<b>497,596</b>

The EMIS National User Group  
Balance Sheet as at 31 December 2024

8

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		108		457
Investments	9		<u>2</u>		<u>2</u>
<b>Total fixed assets</b>			<b>110</b>		<b>459</b>
<b>Current assets</b>					
Debtors	10	77,628		245,481	
Cash at bank and in hand		<u>252,568</u>		<u>314,421</u>	
<b>Total current assets</b>		<b>330,196</b>		<b>559,902</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	<u>18,516</u>		<u>62,765</u>	
<b>Net current assets</b>			<b>311,680</b>		<b>497,137</b>
<b>Total net assets</b>			<b>311,790</b>		<b>497,596</b>
<b>The funds of the charity</b>					
Unrestricted funds			<u>311,790</u>		<u>497,596</u>
<b>Total charity funds</b>	12		<b>311,790</b>		<b>497,596</b>

For the year ended 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

Approved by the Management Committee on 18 September 2025 and signed on its behalf by

R Lankshear



The EMIS National User Group  
Statement of Cash Flows  
Year ended 31 December 2024

9

	2024	2023
	£	£
<b>Cash generated from operating activities</b>	<b>(185,806)</b>	<b>(169,331)</b>
Add back		
Depreciation	349	349
<b>Deduct</b>		
Decrease (increase) in debtors	167,853	(103,385)
Increase (decrease) in creditors	<u>(44,249)</u>	<u>41,856</u>
<b>Net cash used in operating activities</b>	<b><u>(61,853)</u></b>	<b><u>(230,511)</u></b>
Cash flows from investing activities	-	400
Purchase of fixed assets	<u>-</u>	<u>-</u>
<b>Net cash used by investing activities</b>	<b><u>-</u></b>	<b><u>400</u></b>
<b>Change in cash balances in year</b>	<b>(61,853)</b>	<b>(230,911)</b>
Bank and cash balances brought forward	<u>314,421</u>	<u>545,332</u>
<b>Bank and cash balances carried forward</b>	<b><u>252,568</u></b>	<b><u>314,421</u></b>

## 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is recognised on a receivable basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs included central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

### **Fixed assets investments**

Fixed assets investments are included at market value at the balance sheet date.

### **Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	10% to 33% Straight line
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### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to expenditure as they become payable in accordance with the rules of the scheme.

**The EMIS National User Group**  
**Notes to the accounts**  
**Year ended December 2024**

**12**

**2 Income from charitable activities**

	<b>Training and Education</b>	<b>Publications and subscriptions</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Conference income	13,617	-	13,617	134,844
Subscriptions	-	97,065	97,065	103,875
Other income	-	-	-	-
	<b>13,617</b>	<b>97,065</b>	<b>110,682</b>	<b>238,719</b>

**3 Income from commercial trading operations**

	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations due from EMIS NUG Services	79,471	79,471	23,251

**4 Investment income**

	<b>Unrestricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest from cash deposits	4,651	4,651	3,127

**5 Charitable activities**

	<b>Training and Education</b>	<b>Publications and subscriptions</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Website expenditure	-	27,344	27,344	2,760
Accommodation and room hire	67,302	-	67,302	81,557
Post and stationery	-	2,452	2,452	5,219
Speakers fees	9,400	-	9,400	4,229
Article fees	-	1,400	1,400	2,000
Printing and formatting	-	5,215	5,215	10,169
Conference consultancy	46,728	-	46,728	73,240
External education project	45,368	-	45,368	62,866
Event collateral	20,869	-	20,869	26,877
Bursary	33,206	-	33,206	31,500
Governance - note 7	19,811	20,619	40,430	44,970
Support costs – note 7	39,639	41,257	80,896	89,041
	<b>282,323</b>	<b>98,287</b>	<b>380,610</b>	<b>434,428</b>

**6 Staff costs and remuneration of key management**

	2024	2023
	£	£
Salaries	34,785	39,249
Social security	-	-
Other pension costs	2,680	21,039
	<u>37,465</u>	<u>60,288</u>

The average number of employees during the year was 1 (2023 – 1) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and one senior manager. The total employment benefits including employer pension contributions of the key management personnel were £37,465 (2023 - £60,288).

**7 Analysis of governance and support costs**

The charity identifies the costs of its support functions. Costs are identified specifically for the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Training and Education and Publications and subscriptions.

	Support 2024	Governance 2024	Total 2024	Total 2023
	£	£	£	£
Salaries	27,828	6,957	34,785	39,249
Pension	2,144	536	2,680	21,039
Outsourced administration	16,873	4,218	21,091	15,765
Communications	20,936	5,234	26,170	17,238
Establishment costs	9,887	4,237	14,124	17,488
Office costs	2,558	1,096	3,654	2,232
Travel	-	1,192	1,192	1,469
Meeting expenses	-	6,889	6,889	8,411
Bank charges	426	183	609	516
Professional fees	-	9,783	9,783	10,255
Depreciation	244	105	349	349
	<u>80,896</u>	<u>40,430</u>	<u>121,326</u>	<u>134,011</u>

**8 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>
<b>Cost</b>	<b>£</b>
At 1 January 2024	20,543
Additions	-
<b>At 31 December 2024</b>	<b>20,543</b>
<b>Depreciation</b>	
At 1 January 2024	20,086
Charge for year	349
<b>At 31 December 2024</b>	<b>20,435</b>
<b>Net Book Value</b>	
<b>At 31 December 2024</b>	<b>108</b>
<i>At 31 December 2023</i>	<u>457</u>

**9 Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
EMIS NUG Services Limited 2 Ordinary shares of £1	<u>2</u>	<u>2</u>

<b>Undertaking</b>	<b>Country of Incorporation</b>	<b>Principal activity</b>	<b>Class</b>	<b>%</b>
EMIS NUG Services Limited	England	Trading activities of charity	Ordinary	100

<b>Undertaking</b>	<b>Capital and reserves</b>	<b>Profit for year</b>
	<b>£</b>	<b>£</b>
EMIS NUG Services Limited	<u>2</u>	-

**10 Debtors**

	2024	2023
	£	£
Trade debtors	330	220
Amount due from subsidiary	72,770	163,299
Taxation	2,914	7,646
Prepayments	1,614	74,316
	<u>77,628</u>	<u>245,481</u>

**11 Creditors: amounts falling due in one year**

	2023	2022
	£	£
Trade creditors	1,716	24,921
Other creditors	16,800	16,500
Taxation and social security	-	-
Accruals	-	21,344
	<u>18,516</u>	<u>62,765</u>

**12 Total charity funds**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
<b>Unrestricted</b>				
General	497,596	194,804	380,610	311,790

**13 Members liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**14 Trustees remuneration and expenses**

No remuneration was paid to trustees in the period.

Trustees (4) were paid expenses totalling £1,865 (2023 - £1,449). This was for travel expenses, locum costs and similar costs incurred by trustees when undertaking their trustee duties. At the year end trustees were owed £Nil.

**15 Pension scheme**

The charity operates a defined contribution pension scheme. The pension costs represent contributions payable to the scheme. The cost was £2,680 (2023 - £21,039).

**16 Related parties**

Controlling party

The charity is controlled by the trustees who are all directors of the company.

Subsidiary company

The charity owns 100% of the share capital of EMIS NUG Services Limited. At the year end the company was owed £72,770 (2023 - £163,299) by the subsidiary.

**THE EMIS NATIONAL USER GROUP**

England & Wales - Charity number 1072834

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# Accounts

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**THE EMIS NATIONAL USER GROUP**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**Year ending 31 December 2023**

**Charity number: 1072834**

**Company number: 03640679**

## The EMIS National User Group

### Contents

	<b>Page</b>
Message from our Chair	1
Report of the trustees	2-5
Report of the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the accounts	10-16

**The EMIS National User Group  
Message from our Chair  
Year ended 31 December 2023**

**1**

Welcome to our annual report for 2023.

We were excited to host our first London based Conference in 2023, after requests from members to move South. Sadly attendance was not as we would have hoped, but the Conference was well received by all who attended.

As a result of the Conference, we attracted 5 new Committee Members, allowing us to continue our work on behalf of members.

The NUG is supported by EMIS Users working in practices across the UK. We work hard to meet our charitable objectives alongside supporting members as they strive to offer excellent care to patients. We look forward to announcing more details of our charitable efforts which are now ready to share after much work from committee members.

I would like to express my thanks to all NUG members for their ongoing support, and for the efforts made by NUG staff and committee members.

Best Wishes

Rachael Lankshear

A handwritten signature in black ink, appearing to read 'R. Lankshear', written in a cursive style.

Chair

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015). The organisation is a Public Benefit Entity within the definitions of s34 FRS 102.

#### **Objectives and activities for the public benefit**

The EMIS National User Group (NUG) is a registered charity with stated objects *"to aid the relief of suffering and cure illness by continuous research into matters relating to the causation, prevention, diagnosis and treatment of illness and disease, in particular by collecting, collating and exchanging information with users of EMIS computer software or other interested members of the public"*.

This year has seen us re-tender for our EduNug programme, allowing us to continue to offer free training and support to members.

As was announced at our 2023 Conference, inline with our charitable objectives we are sponsoring a PhD student at Manchester University, who in undertaking research in to digital tools to support patients, improving health outcomes.

We continued to use the website and social media to engage with our members to further our educational objects. The existing website has some technical limitations and a costly and imminent requirement to rebuild the site on an upgraded version of the existing platform (Drupal) represented an opportunity to consider a replacement on a more user-friendly system, such as Wordpress, which would also reduce operating costs going forward. It would also host the new EduNUG educational resource more effectively. Our first chosen provider was unable to fulfil on the contract, which was hugely disappointing. We were able to obtain a full refund on the contract and another bidder from the procurement process, White Space has taken over the project. Go live of the new site in imminent and we are confident that this will enhance our offering to members.

We continued to produce a high-quality quarterly magazine packed with educational material from many contributors. It is a much-appreciated resource to help members improve their use of IT in order to deliver efficient, high-quality healthcare and provide improved quality data for benefitting research. The magazine is also available online through the website for members and forms a valuable archive.

#### **NUG Committee Activity**

Our Watchdog and User Development Request Subcommittees continued to meet regularly with EMIS (by video-conference) to represent members' interests (these are scheduled monthly but around half have had to be cancelled due to EMIS's or the NUG members non availability). The Watchdog Facebook page continues to be a useful conduit to receiving members' concerns, in addition to other channels.

We continued to gain many User Development Requests through the UDR Facebook page, which EMIS also directed users to when they had ideas for development. The level of engagement with EMIS in this area has degraded in the last couple of years, largely, we think, due to the removal of the contractual requirement to develop a certain number of user-requested enhancements each year. This will be something we want to improve.

The following Committee members are Trustees: Dr Monica Saksena-Joye, Rachael Lankshear and Dave Mayren. Tess McCooey, Dr Rachel Bower, Karen McCarthy, Shazia Shazad and Paul Machin have served this year as Co-opted Members and will be voted in as Trustees at the AGM

The Trustees wish to record their thanks to the Group Manager, Ms Lorraine Witherspoon for her efficient and knowledgeable management of the Charity and Organisation and also to Ms Yvonne Quinn who has efficiently assisted her as Office Secretary.

#### **Subsidiary**

EMIS NUG has one subsidiary, EMIS NUG Services Limited, which undertakes the trading activities of the charity.

#### **Financial review**

The accounts show an operational deficit for the year amounting to £169,331 compared with a deficit of £19,283 in 2022. The 2023 Conference was more expensive than previous years, with poorer attendance.

#### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 12 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to fulfil paid member's membership benefits and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 December was £497,596 of which £497,137 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. 12 months' costs are anticipated to be around £320,000 as we aim to run the Annual Conference once more. The current level of reserves is therefore higher than is needed but contingency for conference cancellation or poor uptake, redundancy costs, commitments beyond 12 months and unforeseen expenses would justify the current level in the present uncertain situation.

We shall review this during the year and have discussed ways to use the excess funds for the benefits of members and to further the objects of the charity.

#### **Governance**

The charity is a company limited by guarantee; its governing document is its "Memorandum and Articles of Association".

The EMIS National User Group (NUG) is run by a committee of dedicated and enthusiastic people, all involved in Primary Medical Care in one form or another. Trustees are elected at the Annual General Meeting each year. A third of the committee of the NUG stand for election each year. Any member

of the NUG may put themselves forward for election. Officers are elected by the committee and re-elected each year.

The NUG committee members are based throughout the UK. There are usually 4 full Committee meetings held during the year and 4 meetings of each of the four subcommittees (Education, Watchdog, User Driven Developments and Conference).

The EMIS NUG has an office based in Gateshead, Tyne and Wear which employs one member of staff. It is the office's responsibility to ensure smooth running of the User Group and to provide support to the committee.

#### **Risk Management**

An annual assessment is made of our investment policy to ensure that the charity's funds are secure and available to meet current and future educational and operational needs. Other risks to the charity have been identified and reviewed on an on-going basis, and appropriate action taken. This has included ensuring appropriate insurance cover and ensuring a general health and safety risk assessment has been undertaken at any premises used by our members or staff.

#### **Reference and administrative information**

##### **Company number**

03640679

##### **Charity number**

1072834

##### **Trustees**

A Selwyn	Resigned 15 September 2023
V Young	Resigned 28 February 2023
M Saksena-Joye	
R Lankshear	
D Mayren	Appointed 15 September 2023

##### **Principal office**

Unit 25 Enterprise House, Kingsway North, Team Valley, Gateshead NE11 0SR

##### **Independent Examiner**

B Gill FCCA, TIG Corporate Finance Limited, Metropolitan House, Longrigg Road, Swalwell, Gateshead, NE16 3AS

##### **Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**The EMIS National User Group  
Report of the Trustees  
Year ended 31 December 2023**

5

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

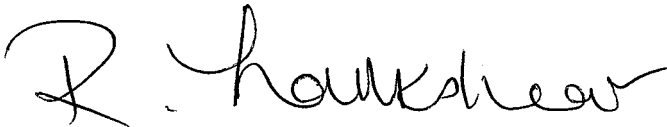
The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the trustees

R Lankshear

2 September 2024

A handwritten signature in black ink, appearing to read 'R Lankshear', written in a cursive style.

I report on the financial statements of The Emis National User Group for the year ended 31 December 2023 which are set out on pages 7 to 16.

**Respective responsibility of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities,have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**B Gill FCCA**

TIG Corporate Finance Limited  
Metropolitan House  
Longrigg Road  
Swalwell  
Gateshead NE16 3AS

2 September 2024

**The EMIS National User Group  
Statement of Financial Activities  
Year ended 31 December 2023**

**7**

	Notes	2023 £	2022 £
<b>Income</b>			
Charitable activities	2	238,719	187,593
Commercial trading operations	3	23,251	128,540
Investment income	4	3,127	654
<b>Total income</b>		<b>265,097</b>	<b>316,787</b>
<b>Expenditure on:</b>			
Charitable activities	5	434,428	336,070
<b>Total expenditure</b>		<b>434,428</b>	<b>336,070</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(169,331)</b>	<b>(19,283)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		666,927	686,210
<b>Total funds carried forward</b>		<b>497,596</b>	<b>666,927</b>

**The EMIS National User Group**  
**Balance Sheet as at 31 December 2023**

**8**

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible assets	8		457		406
Investments	9		<u>2</u>		<u>2</u>
<b>Total fixed assets</b>			<b>459</b>		<b>408</b>
<b>Current assets</b>					
Debtors	10	245,481		142,096	
Cash at bank and in hand		<u>314,421</u>		<u>545,332</u>	
<b>Total current assets</b>		<b>559,902</b>		<b>687,428</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	<u>62,765</u>		<u>20,909</u>	
<b>Net current assets</b>			<u><b>497,137</b></u>		<u><b>666,519</b></u>
<b>Total net assets</b>			<u><b>497,596</b></u>		<u><b>666,927</b></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u><b>497,596</b></u>		<u><b>666,927</b></u>
<b>Total charity funds</b>	12		<u><b>497,596</b></u>		<u><b>666,927</b></u>

For the year ended 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

**Approved by the Management Committee on 2 September 2024 and signed on its behalf by**

R Lankshear



**The EMIS National User Group**  
**Statement of Cash Flows**  
**Year ended 31 December 2023**

9

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from operating activities</b>	<b>(169,331)</b>	<b>(19,937)</b>
Add back		
Depreciation	<b>349</b>	<b>222</b>
<b>Deduct</b>		
Decrease (increase) in debtors	<b>(103,385)</b>	<b>(4,183)</b>
Increase (decrease) in creditors	<b>41,856</b>	<b>(10,948)</b>
<b>Net cash used in operating activities</b>	<b>(230,511)</b>	<b>(34,846)</b>
Cash flows from investing activities	<b>400</b>	<b>654</b>
Purchase of fixed assets	<b>-</b>	<b>-</b>
<b>Net cash used by investing activities</b>	<b>400</b>	<b>654</b>
<b>Change in cash balances in year</b>	<b>(230,911)</b>	<b>(34,192)</b>
Bank and cash balances brought forward	<b>545,332</b>	<b>579,524</b>
<b>Bank and cash balances carried forward</b>	<b>314,421</b>	<b>545,332</b>

## 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is recognised on a receivable basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs included central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

### **Fixed assets investments**

Fixed assets investments are included at market value at the balance sheet date.

### **Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	10% to 33% Straight line
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### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to expenditure as they become payable in accordance with the rules of the scheme.

2 Income from charitable activities

	Training and Education	Publications and subscriptions	2023	2022
	£	£	£	£
Conference income	134,844	-	134,844	78,386
Subscriptions	-	103,875	103,875	109,207
Other income	-	-	-	-
	<b>134,844</b>	<b>103,875</b>	<b>238,719</b>	<b>187,593</b>

3 Income from commercial trading operations

	Unrestricted	2023	2022
	£	£	£
Donations due from EMIS NUG Services	23,251	23,251	128,540

4 Investment income

	Unrestricted	2023	2022
	£	£	£
Interest from cash deposits	3,127	3,127	654

5 Charitable activities

	Training and Education	Publications and subscriptions	2023	2022
	£	£	£	£
Website expenditure	-	2,760	2,760	2,005
Accommodation and room hire	81,557	-	81,557	76,566
Post and stationery	-	5,219	5,219	6,339
Speakers fees	4,229	-	4,229	1,872
Article fees	-	2,000	2,000	2,800
Printing and formatting	-	10,169	10,169	9,375
Conference consultancy	73,240	-	73,240	35,684
External education project	62,866	-	62,866	63,516
Event collateral	26,877	-	26,877	42,870
Bursary	31,500	-	31,500	-
Governance - note 7	27,432	17,538	44,970	43,138
Support costs – note 7	54,315	34,726	89,041	51,905
	<b>362,016</b>	<b>72,412</b>	<b>434,428</b>	<b>336,070</b>

## 6 Staff costs and remuneration of key management

	2023	2022
	£	£
Salaries	39,249	33,432
Social security	-	-
Other pension costs	21,039	1,841
	<u>60,288</u>	<u>35,273</u>

The average number of employees during the year was 1 (2021 – 1) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and one senior manager. The total employment benefits including employer pension contributions of the key management personnel were £60,288 (2022 - £35,273).

## 7 Analysis of governance and support costs

The charity identifies the costs of its support functions. Costs are identified specifically for the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Training and Education and Publications and subscriptions.

	Support 2023	Governance 2023	Total 2023	Total 2022
	£	£	£	£
Salaries	31,399	7,850	39,249	33,432
Pension	16,831	4,208	21,039	1,841
Outsourced administration	12,612	3,153	15,765	14,190
Communications	13,790	3,448	17,238	-
Establishment costs	12,242	5,246	17,488	12,934
Office costs	1,562	670	2,232	3,989
Travel	-	1,469	1,469	939
Meeting expenses	-	8,411	8,411	10,030
Bank charges	361	155	516	476
Professional fees	-	10,255	10,255	16,990
Depreciation	244	105	349	222
	<u>89,041</u>	<u>44,970</u>	<u>134,011</u>	<u>95,043</u>

**8 Tangible fixed assets**

	<b>Fixtures &amp; Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	20,143
Additions	400
	<hr/>
<b>At 31 December 2023</b>	<b>20,543</b>
	<hr/>
<b>Depreciation</b>	
At 1 January 2023	19,737
Charge for year	349
	<hr/>
<b>At 31 December 2023</b>	<b>19,737</b>
	<hr/>
<b>Net Book Value</b>	
<b>At 31 December 2023</b>	<b>457</b>
	<hr/>
<i>At 31 December 2022</i>	<u>406</u>

**9 Investments**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
EMIS NUG Services Limited 2 Ordinary shares of £1	<u>2</u>	<u>2</u>

<b>Undertaking</b>	<b>Country of Incorporation</b>	<b>Principal activity</b>	<b>Class</b>	<b>%</b>
EMIS NUG Services Limited	England	Trading activities of charity	Ordinary	100

<b>Undertaking</b>	<b>Capital and reserves</b>	<b>Profit for year</b>
	<b>£</b>	<b>£</b>
EMIS NUG Services Limited	<u>2</u>	<u>-</u>

### 10 Debtors

	2023	2022
	£	£
Trade debtors	220	110
Amount due from subsidiary	163,299	140,047
Taxation	7,646	-
Prepayments	74,316	1,939
	<u>245,481</u>	<u>142,096</u>

### 11 Creditors: amounts falling due in one year

	2023	2022
	£	£
Trade creditors	24,921	1,550
Other creditors	16,500	16,200
Taxation and social security	-	1,539
Accruals	21,344	1,620
	<u>62,765</u>	<u>20,909</u>

### 12 Total charity funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Unrestricted General	666,927	265,097	434,428	497,596

### 13 Members liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**14 Trustees remuneration and expenses**

No remuneration was paid to trustees in the period.

Trustees (3) were paid expenses totalling £1,449 (2022 - £3,846). This was for travel expenses, locum costs and similar costs incurred by trustees when undertaking their trustee duties. At the year end trustees were owed £Nil.

**15 Pension scheme**

The charity operates a defined contribution pension scheme. The pension costs represent contributions payable to the scheme. The cost was £21,039 (2022 - £1,841).

**16 Related parties**

**Controlling party**

The charity is controlled by the trustees who are all directors of the company.

**Subsidiary company**

The charity owns 100% of the share capital of EMIS NUG Services Limited. At the year end the company was owed £163,299 (2022 - £140,047) by the subsidiary.

**THE EMIS NATIONAL USER GROUP**

England & Wales - Charity number 1072834

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# Accounts

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**THE EMIS NATIONAL USER GROUP**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**Year ending 31 December 2022**

**Charity number: 1072834**  
**Company number: 03640679**

# The EMIS National User Group

## Contents

	<b>Page</b>
Message from our Chair	1
Report of the trustees	2-6
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the accounts	11-17

**The EMIS National User Group  
Message from our Chair  
Year ended 31 December 2022**

**1**

Welcome to our annual report for 2022.

We are pleased that 2022 saw a return to our Annual Conference, although we would have liked to have seen delegates numbers be a little higher. A summer conference was chosen to mitigate against the risk of a COVID spike in the Autumn, which thankfully did not happen.

2022 saw us expand our EduNug training offer to members, giving free training to practice staff whether a begin or an advanced user.

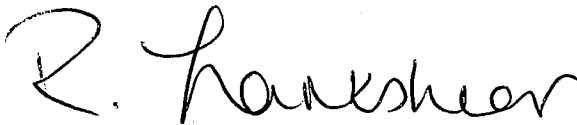
The NUG is supported by EMIS Users working in practices across the UK. We work hard to meet our charitable objectives alongside supporting members as they strive to offer excellent care to patients. We look forward to announcing more details of our charitable efforts which are now ready to share after much work from committee members.

I would like to express my thanks to all NUG members for their ongoing support, and for the efforts made by NUG staff and committee members.

Best Wishes

Rachael Lankshear

Chair

A handwritten signature in black ink that reads "R. Lankshear". The signature is written in a cursive style with a large, prominent initial "R".

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015). The organisation is a Public Benefit Entity within the definitions of s34 FRS 102.

### **Objectives and activities for the public benefit**

The EMIS National User Group (NUG) is a registered charity with stated objects *"to aid the relief of suffering and cure illness by continuous research into matters relating to the causation, prevention, diagnosis and treatment of illness and disease, in particular by collecting, collating and exchanging information with users of EMIS computer software or other interested members of the public"*.

Following a thankful slowdown in the Covid-19 pandemic, we were able to provide a face-to-face conference again this year at York Racecourse. It was run at an earlier date in the calendar, June instead of our usual September, for various reasons, not least fears of an autumn upturn in Covid numbers again. Delegate numbers were lower than normal but it was a vibrant and worthwhile event which gave us the confidence to plan for 2023.

This year's conference organiser have pulled out of the market and so we are obliged to carry out another tendering process for next year's conference. We thank David Adrian once again for overseeing the governance of this process and advising on the contract.

We also were able to meet one of our objectives and launched our outsourced educational package for our members, EduNUG after signing the contract in January 2022. Primary Care IT Ltd had won the tender and we have been meeting with them regularly and working to refine the package to meet the needs of our members and through the benefits offered, to encourage non-members to join the NUG. EduNUG was also represented with a stand at our conference and raised a good level of interest. There has been a regular stream of webinar and training videos of various formats informed partly by the results of a Training Needs Assessment and by current issues and common difficulties in General Practice. The project has aimed to reach out to the wide variety of practice employees, roles and levels of knowledge and competence in order to improve skills and efficiencies in practice teams using IT to improve patient care. Whilst the level of material produced has been excellent, it has proved difficult engage with large numbers of potential users. Achieving value for money is a major consideration for the NUG if this project is to continue and this will be closely monitored and reviewed in line with the terms of the contract.

Being a membership organisation, we need to engage as efficiently and effectively as possible and in the changing GP IT landscape, to increase membership when many practices are merging and closing. There are many practices unaware of the benefits the NUG offers and with a high staff turnover, many could make more use of the help the NUG is able to offer, including the new EduNUG resource. In order to consider how better to engage with our members and acquire new membership and promote the NUG more effectively we decided to strike a short-term contract with

a highly recommended expert in outreach and social marketing in health organisations and will start this work in the new year to inform a strategy.

Meanwhile we continued to use the website and social media to engage with our members to further our educational objects. The existing website has some technical limitations and a costly and imminent requirement to rebuild the site on an upgraded version of the existing platform (Drupal) represented an opportunity to consider a replacement on a more user-friendly system, such as Wordpress, which would also reduce operating costs going forward. It would also host the new EduNUG educational resource more effectively. From a selection of vendors we chose IATRO, which produces practice and PCN websites, so has a good understanding of the sector. We hope to launch the new site in early to mid 2023.

We continued to produce a high-quality quarterly magazine packed with educational material from many contributors. It is a much-appreciated resource to help members improve their use of IT in order to deliver efficient, high-quality healthcare and provide improved quality data for benefitting research. The magazine is also available online through the website for members and forms a valuable archive.

We were not able to progress the project with Alzheimer's Society as we would have wished in view of a number of complexities and obstacles. We hope to explore other uses for our charitable funds to continue meeting our objects, one of which may be to fund a bursary or other support for an educational or research project aligned to the NUG.

### **NUG Committee Activity**

We held five committee meetings during the year as one from last year had been pushed into this year due to the pandemic disruption. We held a number of subcommittee meetings some virtual, some face to face.

Our Watchdog and User Development Request Subcommittees continued to meet regularly with EMIS (by video-conference) to represent members' interests (these are scheduled monthly but around half have had to be cancelled due to EMIS's or the NUG members non availability). The Watchdog Facebook page has been a useful conduit to receiving members' concerns, in addition to other channels.

We continued to gain many User Development Requests through the UDR Facebook page, which EMIS also directed users to when they had ideas for development. The level of engagement with EMIS in this area has degraded in the last couple of years, largely, we think, due to the removal of the contractual requirement to develop a certain number of user-requested enhancements each year. This will be something we want to improve.

We have also held monthly meetings with senior level members of EMIS Health in view of significantly degraded performance of the system affecting members. These are continuing and we have serious concerns about the system and the company's response. We have also held a meeting in December with representatives of EMIS to express our concerns that the representative nature of the NUG was not accorded the level of importance within the company that it had traditionally.

The following Committee members are Trustees: Ms Vanessa Young (resigned as Chair at year-end), Dr Alan Selwyn remained as Treasurer, Dr Monica Saksena-Joye, Rachael Lankshear. Dave Mayren was welcomed to the Committee as a co-opted member, pending elections at the next AGM.

Vanessa was thanked for her hard work as Chair of the NUG over the past 4 years. The committee decided to share her work until a new Chair would be elected.

Professor Julia J Hippisley-Cox resigned during the year. She has contributed greatly over the years and we thank her for her deep knowledge and enthusiasm. We shall miss her.

The Trustees wish to record their thanks to the Group Manager, Ms Lorraine Witherspoon for her efficient and knowledgeable management of the Charity and Organisation and also to Ms Yvonne Quinn who has efficiently assisted her as Office Secretary.

### **Subsidiary**

EMIS NUG has one subsidiary, EMIS NUG Services Limited, which undertakes the trading activities of the charity.

### **Financial review**

The accounts show an operational deficit for the year amounting to £19,283 compared with a small deficit of £2,721 plus in 2021. This was smaller than anticipated with the procurement of the educational project, EduNUG. This is a new expenditure in our accounts, of just over £60,000. The Conference had a lower attendance than in recent years leading to a drop in income of approaching £60,000. This was offset to some degree by a significant rise in exhibitor fees though they will lose confidence for future conferences if noting lower delegate numbers. We are trying a London conference next time to tap into a large potential market and trying at a glitzy venue. It will be a risk but will test future directions. Subscriptions continue to fall due to practice closures and mergers. Overall, the Charitable (unrestricted) funds remained high, though a little reduced at £666,927. We would like to release more of these funds towards our charitable objects and continue to consider appropriate worthwhile uses. Expenditure on committee activities was likewise much reduced due to the pandemic. The office continued to be run efficiently. The Trustees remain pleased with the financial performance.

### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 12 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to fulfil paid member's membership benefits and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 December was £666,927 of which £666,299 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. 12 months' costs are anticipated to be around £300,000 as we aim to run the Annual Conference once more. The current level of reserves is therefore higher than is needed but contingency for conference cancellation or poor uptake, redundancy costs, commitments beyond 12 months and unforeseen expenses would justify the current level in the present uncertain situation.

We shall review this during the year and have discussed ways to use the excess funds for the benefits of members and to further the objects of the charity.

### **Governance**

The charity is a company limited by guarantee; its governing document is its "Memorandum and Articles of Association".

The EMIS National User Group (NUG) is run by a committee of dedicated and enthusiastic people, all involved in Primary Medical Care in one form or another. Trustees are elected at the Annual General Meeting each year. A third of the committee of the NUG stand for election each year. Any member of the NUG may put themselves forward for election. Officers are elected by the committee and re-elected each year.

The NUG committee members are based throughout the UK. There are usually 4 full Committee meetings held during the year and 4 meetings of each of the four subcommittees (Education, Watchdog, User Driven Developments and Conference).

The EMIS NUG has an office based in Gateshead, Tyne and Wear which employs one member of staff. It is the office's responsibility to ensure smooth running of the User Group and to provide support to the committee.

### **Risk Management**

An annual assessment is made of our investment policy to ensure that the charity's funds are secure and available to meet current and future educational and operational needs. Other risks to the charity have been identified and reviewed on an on-going basis, and appropriate action taken. This has included ensuring appropriate insurance cover and ensuring a general health and safety risk assessment has been undertaken at any premises used by our members or staff.

### **Reference and administrative information**

#### **Company number**

03640679

#### **Charity number**

1072834

#### **Trustees**

J Hippisley-Cox	Resigned 16 June 2022
A Selwyn	
V Young	Resigned 28 February 2023
M Saksena-Joye	
J Baeva-Renshaw	Resigned 31 August 2022
R Lankshear	

#### **Principal office**

Unit 25 Enterprise House, Kingsway North, Team Valley, Gateshead NE11 0SR

**Independent Examiner**

B Gill FCCA, TIG Corporate Finance Limited, Metropolitan House, Longrigg Road, Swalwell, Gateshead, NE16 3AS

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the trustees

A Selwyn 

**29 August 2023**

**Report of the Independent Examiner to the trustees of The Emis National User Group**

I report on the financial statements of The Emis National User Group for the year ended 31 December 2022 which are set out on pages 8 to 17.

**Respective responsibility of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**B Gill FCCA**

TIG Corporate Finance Limited  
Metropolitgan House  
Longrigg Road  
Swalwell  
Gateshead NE16 3AS

29 August 2023

**The EMIS National User Group  
Statement of Financial Activities  
Year ended 31 December 2022**

**8**

	Notes	2022 £	2021 £
<b>Income</b>			
Charitable activities	2	187,593	117,567
Commercial trading operations	3	128,540	-
Investment income	4	654	162
<b>Total income</b>		<b>316,787</b>	<b>117,729</b>
<b>Expenditure on:</b>			
Charitable activities	5	336,070	120,450
<b>Total expenditure</b>		<b>336,070</b>	<b>120,450</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>(19,283)</b>	<b>(2,721)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		686,210	688,931
<b>Total funds carried forward</b>		<b>666,927</b>	<b>686,210</b>

**The EMIS National User Group**  
**Balance Sheet as at 31 December 2022**

**9**

	Notes	£	2022 £	£	2021 £
<b>Fixed assets</b>					
Tangible assets	8		406		628
Investments	9		<u>2</u>		<u>2</u>
<b>Total fixed assets</b>			<b>408</b>		<b>630</b>
<b>Current assets</b>					
Debtors	10	142,096		137,913	
Cash at bank and in hand		<u>545,332</u>		<u>579,524</u>	
<b>Total current assets</b>		<b>687,428</b>		<b>717,437</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	<u>20,909</u>		<u>31,857</u>	
<b>Net current assets</b>			<u><b>666,519</b></u>		<u><b>685,580</b></u>
<b>Total net assets</b>			<u><b>666,927</b></u>		<u><b>686,210</b></u>
<b>The funds of the charity</b>					
Unrestricted funds			<u><b>666,927</b></u>		<u><b>686,210</b></u>
<b>Total charity funds</b>	12		<u><b>666,927</b></u>		<u><b>686,210</b></u>


For the year ended 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

**Approved by the Management Committee on 29 August 2023 and signed on its behalf by**

  
**A Selwyn**

The EMIS National User Group  
Statement of Cash Flows  
Year ended 31 December 2022

10

	2022	2021
	£	£
<b>Cash generated from operating activities</b>	<b>(19,937)</b>	<b>(2,883)</b>
Add back		
Depreciation	222	185
<b>Deduct</b>		
Decrease (increase) in debtors	<b>(4,183)</b>	<b>(2,159)</b>
Increase (decrease) in creditors	<b>(10,948)</b>	<b>13,391</b>
<b>Net cash used in operating activities</b>	<b>(34,846)</b>	<b>8,534</b>
Cash flows from investing activities	654	162
Purchase of fixed assets	-	(659)
<b>Net cash used by investing activities</b>	<b>654</b>	<b>(497)</b>
<b>Change in cash balances in year</b>	<b>(34,192)</b>	<b>8,037</b>
Bank and cash balances brought forward	<b>579,524</b>	<b>571,487</b>
<b>Bank and cash balances carried forward</b>	<b>545,332</b>	<b>579,524</b>

## **1 Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

### **Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is recognised on a receivable basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs included central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

### **Fixed assets investments**

Fixed assets investments are included at market value at the balance sheet date.

### **Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	10% to 33% Straight line
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### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to expenditure as they become payable in accordance with the rules of the scheme.

**2 Income from charitable activities**

	Training and Education	Publications and subscriptions	2022	2021
	£	£	£	£
Conference income	78,386	-	78,386	-
Subscriptions	-	109,207	109,207	123,228
Other income	-	-	-	5,000
	<b>78,386</b>	<b>109,207</b>	<b>187,593</b>	<b>128,228</b>

**3 Income from commercial trading operations**

	Unrestricted £	2022 £	2021 £
Donations due from EMIS NUG Services	128,540	128,540	-

**4 Investment income**

	Unrestricted £	2022 £	2021 £
Interest from cash deposits	654	654	162

**5 Charitable activities**

	Training and Education	Publications and subscriptions	2022	2021
	£	£	£	£
Website expenditure	-	2,005	2,005	2,160
Accommodation and room hire	76,566	-	76,566	-
Post and stationery	-	6,339	6,339	6,622
Speakers fees	1,872	-	1,872	-
Article fees	-	2,800	2,800	2,800
Printing and formatting	-	9,375	9,375	9,437
Conference consultancy	35,684	-	35,684	7,957
External education project	63,516	-	63,516	10,279
Event collateral	42,870	-	42,870	950
Governance - note 7	28,040	15,098	43,138	29,854
Support costs – note 7	33,738	18,167	51,905	50,391
	<b>282,286</b>	<b>53,784</b>	<b>336,070</b>	<b>120,450</b>

## 6 Staff costs and remuneration of key management

	2022	2021
	£	£
Salaries	33,432	35,021
Social security	-	-
Other pension costs	1,841	1,921
	<u>35,273</u>	<u>36,942</u>

The average number of employees during the year was 1 (2021 – 1) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and one senior manager. The total employment benefits including employer pension contributions of the key management personnel were £35,273 (2021 - £36,942).

## 7 Analysis of governance and support costs

The charity identifies the costs of its support functions. Costs are identified specifically for the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Training and Education and Publications and subscriptions.

	Support 2022	Governance 2022	Total 2022	Total 2021
	£	£	£	£
Salaries	26,746	6,686	33,432	36,942
Pension	1,473	368	1,841	-
Outsourced administration	11,352	2,838	14,190	9,773
Establishment costs	9,054	3,880	12,934	14,616
Office costs	2,792	1,197	3,989	3,325
Travel	-	939	939	783
Meeting expenses	-	10,030	10,030	4,750
Bank charges	333	143	476	451
Professional fees	-	16,990	16,990	9,420
Depreciation	155	67	222	185
	<u>51,905</u>	<u>43,138</u>	<u>95,043</u>	<u>80,245</u>

**8 Tangible fixed assets**

	Fixtures & Equipment £
<b>Cost</b>	
At 1 January 2022	<u>20,143</u>
<b>At 31 December 2022</b>	<u>20,143</u>
<b>Depreciation</b>	
At 1 January 2022	19,515
Charge for year	<u>222</u>
<b>At 31 December 2022</b>	<u>19,737</u>
<b>Net Book Value</b>	
At 31 December 2022	<u>406</u>
At 31 December 2021	<u>628</u>

**9 Investments**

	2022 £	2021 £
EMIS NUG Services Limited 2 Ordinary shares of £1	<u>2</u>	<u>2</u>

Undertaking	Country of Incorporation	Principal activity	Class	%
EMIS NUG Services Limited	England	Trading activities of charity	Ordinary	100

Undertaking	Capital and reserves £	Profit for year £
EMIS NUG Services Limited	<u>2</u>	-

**10 Debtors**

	2022	2021
	£	£
Trade debtors	110	-
Amount due from subsidiary	140,047	129,639
Taxation	-	5,162
Prepayments	1,939	3,112
	<u>142,096</u>	<u>137,913</u>

**11 Creditors: amounts falling due in one year**

	2022	2021
	£	£
Trade creditors	1,550	14,487
Other creditors	16,200	15,750
Taxation and social security	1,539	-
Accruals	1,620	1,620
	<u>20,909</u>	<u>31,857</u>

**12 Total charity funds**

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Unrestricted General	686,210	316,787	336,070	666,927

**13 Members liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**14 Trustees remuneration and expenses**

No remuneration was paid to trustees in the period.

Trustees (3) were paid expenses totalling £3,846 (2021 - £Nil). This was for travel expenses, locum costs and similar costs incurred by trustees when undertaking their trustee duties. At the year end trustees were owed £50.

**15 Pension scheme**

The charity operates a defined contribution pension scheme. The pension costs represent contributions payable to the scheme. The cost was 1,841 (2021 - £1,921).

**16 Related parties**

Controlling party

The charity is controlled by the trustees who are all directors of the company.

Subsidiary company

The charity owns 100% of the share capital of EMIS NUG Services Limited. At the year end the company was owed £140,047 (2021 - £129,639) by the subsidiary.



**THE EMIS NATIONAL USER GROUP**

England & Wales - Charity number 1072834

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# Accounts

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Charity registration number 1072834

Company registration number 03640679 (England and Wales)

**THE EMIS NATIONAL USER GROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# THE EMIS NATIONAL USER GROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Prof Julia Hippisley-Cox Dr Alan Selwyn Mrs Vanessa Young Dr Monica Saksenajoye Mrs Jenny Baeva-Renshaw Mrs Rachael Lankshear
<b>Charity number</b>	1072834
<b>Company number</b>	03640679
<b>Registered office</b>	Suite 25 Enterprise House Team Valley Trading Estate Gateshead NE11 0SR
<b>Independent examiner</b>	Rebecca Davison, ACA 12 Bessemer Court, Hownsgill Ind Park Consett Co Durham DH8 7BL

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# THE EMIS NATIONAL USER GROUP

## CONTENTS

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	<b>Page</b>
Message from our Chair	1
Trustees' report	2 - 4
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Statement of cash flows	9
Notes to the financial statements	10 - 18

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# THE EMIS NATIONAL USER GROUP

## MESSAGE FROM OUR CHAIR

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Welcome to our annual report for the year**

Welcome to our annual report for 2021. We hope you and your organisations are keeping safe and well. We are very pleased that we are starting to get back to some sort of normality and are now having face to face conferences again.

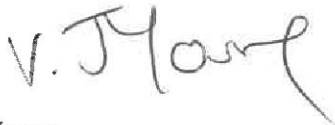
In line with our charitable objects we have continued to produce a range of educational and training resources via our quarterly members' magazine. EMIS NUG has partnered with Primary care pathways to deliver educational packages to its members.

Due to COVID we unfortunately had to cancel our 2020 and 2021 Annual Conferences but we are very pleased to be back in York this year following the success of the York location in 2019, which received such positive feedback.

The work of the NUG attracts the support of EMIS users across the UK and we take their trust very seriously and strive to make their membership subscriptions work hard. We would like to thank them all for their continued support.

I also want to express my thanks for the support of Lorraine Witherspoon, Yvonne Quinn and my fellow committee members

Best wishes



V J Young  
Chair

Date: 30 June 2022

# THE EMIS NATIONAL USER GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The organisation is a Public Benefit Entity within the definitions of s34 FRS 102.

#### **Objectives and activities**

The EMIS National User Group (NUG) is a registered charity with stated objects "*to aid the relief of suffering and cure illness by continuous research into matters relating to the causation, prevention, diagnosis and treatment of illness and disease, in particular by collecting, collating and exchanging information with users of EMIS computer software or other interested members of the public*".

Our work this year has continued to be held back by the ongoing Covid-19 pandemic. The Trustees focus has had to be on providing direct medical care and delivering the vaccination programme and has meant many of the functions of the NUG have necessarily taken a back seat.

Sadly, due to the restrictions and flare-up in Covid, we could not provide a conference this year, though we had intended to plan one and had a venue booked. This has been held over until next year.

We held the AGM as a virtual meeting but did not achieve quoracy. A second attempt in November likewise was not quorate.

We continued to use the website, and social media to engage with our members to further our educational objects and produce a high quality quarterly magazine packed with educational material to help members improve their use of IT in delivering efficient, high quality healthcare and provide data for benefitting research.

We also were able to meet one of our objectives to introduce an outsourced educational package for our members. After scoping and planning this we constructed a contract (with help once more of David Adrian who oversaw the governance of the process) and after seeking partners through notices, we engaged with Primary Care IT Ltd and finalised EduNUG at the end of the year to be launched to members.

We were not able to progress the project with Alzheimer's Society as we would have wished in view of a number of obstacles. We hope to explore this further.

#### **NUG Committee Activity**

We held two committee meetings during the year, others having to be rescheduled and cancelled due to Trustees' work commitments during the pandemic. We held a number of subcommittee meetings (some virtual, some face to face in suitable windows during the pandemic) to plan, develop and implement EduNUG, to interview and to try to work-up a project with Alzheimer's Society.

Our Watchdog and User Development Request Subcommittees continued to meet regularly with EMIS (by video-conference) to represent members' interests (these are scheduled monthly but around half have had to be cancelled due to EMIS's or the NUG members non availability). We set up a Watchdog Facebook page to serve as a conduit to receiving members' concerns, in addition to other channels. We continued to gain User Development Requests through the UDR Facebook page, which EMIS also directed users to when they had ideas for development.

We have also held monthly meetings with senior level members of EMIS Health in view of significantly degraded performance of the system affecting members. These are continuing and we have serious concerns about the system and the company's response.

# THE EMIS NATIONAL USER GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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We also held Conference subcommittee meetings to select and commission a new conference organiser as the previous organisation demonstrated it could no longer provide the support to the level we needed. Mosaic Events was chosen and we decided to move the Annual Conference to an earlier date at the end of June and to plan for a face to face meeting at York Racecourse. We thank David Adrian once again for overseeing the governance of this process and advising on the contract.

The following Committee members are Trustees: Ms Vanessa Young remained Chair, Dr Alan Selwyn Treasurer, Prof Julia Hippisley-Cox, Dr Monica Saskena-Joye, Rachael Lankspear and Jenny Baeva (the latter has been on maternity leave for part of the year). Dr Michael Walton resigned due to pressure of work and we thank him for his long service to EMISNUG.

The Group Manager is Ms Lorraine Witherspoon and the Trustees wish to record their thanks for her efficient and knowledgeable management of the Charity and Organisation and thanks also to Ms Yvonne Quinn who has efficiently assisted her as Office Secretary.

#### **Subsidiary**

EMIS NUG has one subsidiary, EMIS NUG Services Limited, which undertakes the trading activities of the charity.

#### **Achievements and performance**

##### **Financial review**

The accounts show a small operational deficit for the year amounting to £2,721 compared with a surplus in 2020. This was due to the lack of a Conference this year. As a result, Charitable (unrestricted) funds remained only marginally reduced at £686,210. Expenditure on committee activities was likewise much reduced due to the pandemic. The office continued to be run efficiently. The Trustees are very pleased with the financial performance.

##### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 12 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to fulfil paid member's membership benefits and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 December was £686,210, of which £685,580 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. 12 months' costs are anticipated to be around £300,000 as we aim to run the Annual Conference once more. The current level of reserves is therefore higher than is needed but contingency for conference cancellation or poor uptake, redundancy costs, commitments beyond 12 months and unforeseen expenses would justify the current level in the present uncertain situation.

We shall review this during the year and have discussed ways to use the excess funds for the benefits of members and to further the objects of the charity.

##### **Risk Management**

An annual assessment is made of our investment policy to ensure that the charity's funds are secure and available to meet current and future educational and operational needs. Other risks to the charity have been identified and reviewed on an on-going basis, and appropriate action taken. This has included ensuring appropriate insurance cover and ensuring a general health and safety risk assessment has been undertaken at any premises used by our members or staff.

# THE EMIS NATIONAL USER GROUP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### **Structure, governance and management**

The charity is a company limited by guarantee; its governing document is its "Memorandum and Articles of Association".

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Prof Julia Hippisley-Cox  
Dr Alan Selwyn  
Mrs Vanessa Young  
Dr Monica Saksenajoye  
Mrs Jenny Baeva-Renshaw  
Mrs Rachael Lankshear

The EMIS National User Group (NUG) is run by a committee of dedicated and enthusiastic people, all involved in Primary Medical Care in one form or another. Trustees are elected at the Annual General Meeting each year. A third of the committee of the NUG stand for election each year. Any member of the NUG may put themselves forward for election. Officers are elected by the committee and re-elected each year.

The NUG committee members are based throughout the UK. There are usually 4 full Committee meetings held during the year and 4 meetings of each of the four subcommittees (Education, Watchdog, User Driven Developments and Conference).

The EMIS NUG has an office based in Gateshead, Tyne and Wear which employs one member of staff. It is the office's responsibility to ensure smooth running of the User Group and to provide support to the committee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



Dr Alan Selwyn  
**Trustee**

30 June 2022

# **THE EMIS NATIONAL USER GROUP**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The trustees, who are also the directors of The EMIS National User Group for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# THE EMIS NATIONAL USER GROUP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE EMIS NATIONAL USER GROUP

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I report to the trustees on my examination of the financial statements of The EMIS National User Group (the charity) for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

#### **Rebecca Davison, ACA**

12 Bessemer Court, Hownsgill Ind Park  
Consett  
Co Durham  
DH8 7BL

Dated: 30 June 2022

# THE EMIS NATIONAL USER GROUP

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>	<b>Notes</b>		
Charitable activities	3	117,567	133,228
Other trading activities	4	-	42,184
Investments	5	162	227
<b>Total income</b>		<u>117,729</u>	<u>175,639</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	120,450	126,998
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(2,721)	48,641
Fund balances at 1 January 2021		688,931	640,290
<b>Fund balances at 31 December 2021</b>		<u>686,210</u>	<u>688,931</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# THE EMIS NATIONAL USER GROUP

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		628		154
Investments	11		2		2
			<u>630</u>		<u>156</u>
<b>Current assets</b>					
Debtors	12	137,913		135,754	
Cash at bank and in hand		579,524		571,487	
		<u>717,437</u>		<u>707,241</u>	
<b>Creditors: amounts falling due within one year</b>	13	(31,857)		(18,466)	
Net current assets			685,580		688,775
<b>Total assets less current liabilities</b>			<u>686,210</u>		<u>688,931</u>
<b>Income funds</b>					
Unrestricted funds			686,210		688,931
			<u>686,210</u>		<u>688,931</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 June 2022

Dr Alan Selwyn  
Trustee

Company registration number 03640679

# THE EMIS NATIONAL USER GROUP

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		8,534		97,675
<b>Investing activities</b>					
Purchase of tangible fixed assets		(659)		-	
Investment income received		162		227	
<b>Net cash (used in)/generated from investing activities</b>					
			(497)		227
<b>Net cash used in financing activities</b>					
			-		-
<b>Net increase in cash and cash equivalents</b>					
			8,037		97,902
Cash and cash equivalents at beginning of year			571,487		473,585
<b>Cash and cash equivalents at end of year</b>			<u>579,524</u>		<u>571,487</u>

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 1 Accounting policies

##### Charity information

The EMIS National User Group is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 25, Enterprise House, Team Valley Trading Estate, Gateshead, NE11 0SR.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs included central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% to 33% Straight Line
-----------------------	--------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Individual fixed assets costing £100 are capitalised.

##### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### 1 Accounting policies

(Continued)

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Charitable activities

	Publications and Subscriptions 2021 £	Training and Education 2020 £	Publications and Subscriptions 2020 £	Total 2020 £
Subscriptions	117,567	-	123,228	123,228
Other income	-	5,000	5,000	10,000
	<u>117,567</u>	<u>5,000</u>	<u>128,228</u>	<u>133,228</u>

### 4 Other trading activities

	Total 2021 £	Unrestricted funds 2020 £
Donations due from EMIS NUG Services Limited	-	42,184
	<u>-</u>	<u>42,184</u>

### 5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	162	227
	<u>162</u>	<u>227</u>

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

	Training and Education	Pubs & Subs	Total 2021	Training and Education	Pubs & Subs	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Website expenditure	-	2,160	2,160	-	2,160	2,160
Accommodation and room hire	-	-	-	3,371	-	3,371
Post and stationery	-	6,622	6,622	-	5,071	5,071
Speakers fees	-	-	-	1,250	-	1,250
Article fees	-	2,800	2,800	-	4,000	4,000
Printing and formatting	-	9,437	9,437	-	10,040	10,040
conference consultancy	7,957	-	7,957	9,663	-	9,663
External education project	10,279	-	10,279	3,625	-	3,625
Event collateral	950	-	950	16,784	-	16,784
	<u>19,186</u>	<u>21,019</u>	<u>40,205</u>	<u>34,693</u>	<u>21,271</u>	<u>55,964</u>
Share of support costs (see note 7)	15,117	35,274	50,391	13,512	31,527	45,039
Share of governance costs (see note 7)	8,956	20,898	29,854	7,799	18,196	25,995
	<u>43,259</u>	<u>77,191</u>	<u>120,450</u>	<u>56,004</u>	<u>70,994</u>	<u>126,998</u>

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	29,554	7,388	36,942	26,358	6,590	32,948
Depreciation	130	55	185	211	90	301
Outsourced administration	7,818	1,955	9,773	6,250	1,562	7,812
Establishment costs	10,231	4,385	14,616	10,067	4,315	14,382
Office costs	2,342	983	3,325	1,840	789	2,629
Travel	-	783	783	-	790	790
Meeting expenses	-	4,750	4,750	-	3,002	3,002
Bank charges	316	135	451	313	134	447
Professional fees	-	9,420	9,420	-	8,723	8,723
	<u>50,391</u>	<u>29,854</u>	<u>80,245</u>	<u>45,039</u>	<u>25,995</u>	<u>71,034</u>
Analysed between Charitable activities	<u>50,391</u>	<u>29,854</u>	<u>80,245</u>	<u>45,039</u>	<u>25,995</u>	<u>71,034</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £696 travelling expenses (2020- were reimbursed £5,249 ).

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	35,021	30,429
Social security costs	-	781
Other pension costs	1,921	1,738
	<u>36,942</u>	<u>32,948</u>

There were no employees whose annual remuneration was more than £60,000.

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2021	19,484
Additions	659
	<u>          </u>
At 31 December 2021	20,143
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 January 2021	19,330
Depreciation charged in the year	185
	<u>          </u>
At 31 December 2021	19,515
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2021	628
	<u>          </u>
At 31 December 2020	154
	<u>          </u>

### 11 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 January 2021 & 31 December 2021	2
	<u>          </u>
<b>Carrying amount</b>	
At 31 December 2021	2
	<u>          </u>
At 31 December 2020	2
	<u>          </u>

	Notes	2021 £	2020 £
Other investments comprise:			
Investments in subsidiaries	15	2	2
		<u>          </u>	<u>          </u>

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	-	915
Amounts owed by subsidiary undertakings	129,639	129,639
Other debtors	5,162	2,457
Prepayments and accrued income	3,112	2,743
	<u>137,913</u>	<u>135,754</u>

### 13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	14,487	1,546
Other creditors	15,750	15,300
Accruals and deferred income	1,620	1,620
	<u>31,857</u>	<u>18,466</u>

### 14 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	<b>Donations receivable from EMIS NUG Services Limited</b>	
	2021	2020
	£	£
EMIS NUG Services Limited	-	42,184
	<u>-</u>	<u>42,184</u>

### 15 Subsidiaries

These financial statements are separate charity financial statements for The EMIS National User Group.

Details of the charity's subsidiaries at 31 December 2021 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
EMIS NUG Services Limited	England	Trading activities of Charity	Ordinary	100.00	

# THE EMIS NATIONAL USER GROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

---

<b>16 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
(Deficit)/surplus for the year	(2,721)	48,641
Adjustments for:		
Investment income recognised in statement of financial activities	(162)	(227)
Depreciation and impairment of tangible fixed assets	185	301
Movements in working capital:		
(Increase)/decrease in debtors	(2,159)	84,241
Increase/(decrease) in creditors	13,391	(35,281)
<b>Cash generated from operations</b>	<b>8,534</b>	<b>97,675</b>

<b>17 Analysis of changes in net funds</b>		
The charity had no debt during the year.		

**THE EMIS NATIONAL USER GROUP**

England & Wales - Charity number 1072834

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# Accounts

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**THE EMIS NATIONAL USER GROUP**

**(A company limited by guarantee)**

**Annual Report and Financial Statements**

**Year ending 31 December 2020**

**Charity number: 1072834**  
**Company number: 03640679**

## The EMIS National User Group

### Contents

	<b>Page</b>
Message from our Chair	1
Report of the trustees	2-6
Report of the Independent Examiner	7
Statement of Financial Activities	8
Balance Sheet	9
Statement of Cash Flows	10
Notes to the accounts	11-17

**Welcome to our annual report for the year**

Chair introduction to the accounts

Welcome to our annual report for 2020. We hope you and your organisations are keeping safe and well. The last 18 months have seen extraordinary change in all of our lives. I think it is fair to say that this last year has been like no other that we have ever experienced. Whether it has been work-related pressure, family matters, financial difficulties, bereavement or sickness – COVID has affected us all. However, I would like to reassure you that the NUG staff and committee are working on behalf of its members to fulfil the charity's objects and provide the best service we can for our members.

This is our second virtual AGM with the first one being held in September 2020.

In line with our charitable objects we have continued to produce a range of educational and training resources via our quarterly members' magazine and via conference presentations and we are investigating how to improve and extend the delivery of our educational tools that are accessed via our members' area of the website.

Due to COVID we unfortunately had to cancel our 2020 Annual Conference. Following the success of the York location in 2019, which received such positive feedback, we had planned to hold the event again there in 2020. Lorraine Witherspoon, Group Manager and I spent a great deal of time looking at a range of venues in York to make the event even bigger and better than 2019. However, like so many other organisations we had to then investigate the possibility of an online event and therefore, I am pleased to say we held our first online virtual Conference in September 2020. It was a very different experience and I missed the interaction with our members and loyal sponsor/exhibitor supporters. Hopefully we will be able to host a face to face event again in 2022 and with this in mind we are currently in discussions with venues in York again and hope to see as many of you there as possible. We will be posting updates in our magazine.

Lastly, I want to thank all our members for their continued support and I want to express my thanks for the support of Lorraine, Yvonne Quinn and the Committee.

Best wishes

V J Young  
Chair

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015). The organisation is a Public Benefit Entity within the definitions of s34 FRS 102.

### **Objectives and activities for the public benefit**

The EMIS National User Group (NUG) is a registered charity with stated objects *"to aid the relief of suffering and cure illness by continuous research into matters relating to the causation, prevention, diagnosis and treatment of illness and disease, in particular by collecting, collating and exchanging information with users of EMIS computer software or other interested members of the public"*.

Our work this year has been slowed considerably because of the Covid-19 pandemic and all this has meant for healthcare. Attention has been focussed on providing direct medical care and delivering the vaccination programme and has meant many of the functions of the NUG have necessarily taken a back seat.

We did continue, albeit at an understandably less intense level this year, to deal with many of the charitable objects detailed in the last year's report and which inevitably focussed on the Covid-19 pandemic. These included dealing with the provision of Covid-19 data to follow spread through the community and the effect on health service provision, risk assessment of patients with Covid-19, safety alerts within EMIS, recording test results and vaccinations and engagement with other organisations at national and local levels to further these work-streams. We also dealt with the implications of the national emergency Information Governance changes for the pandemic.

We continued to use the website, quarterly magazine and social media to engage with our members to further our educational objects. We discussed the scoping of an outsourced educational package for our members and aim to implement this during the coming year. We held a one-day virtual conference as we could not go ahead with the planned live meeting.

### **NUG Committee Activity**

We had two resignations this year, Dr Dustyn Saint and Ms Tessa McCooey who had recently joined. The committee wishes to thank, in particular, the considerable input from Dr Saint.

The following Committee members are Trustees: Ms Vanessa Young remained Chair, Dr Alan Selwyn Treasurer, Prof Julia Hippisley-Cox, Dr Mike Walton, Dr Monica Saskena-Joye, Rachael Lankspear and Jenny Baeva (the latter two being voted onto the committee last year).

The Group Manager is Ms Lorraine Witherspoon and the Trustees wish to record their thanks for her efficient and knowledgeable management of the Charity and Organisation and thanks also to Ms Yvonne Quinn who has efficiently assisted her as Office Secretary.

We were only able to hold three committee meetings this year due to Trustee availability, one face to face and two online via Zoom.

Subcommittees include Watchdog and User Driven Requirements, Education and Conference.

High quality and popular quarterly magazines have been produced by the Group Manager and Chair.

The Conference Committee is largely the responsibility of the Group Manager and the Chair with financial oversight from the Treasurer.

Due to the pandemic we had to cancel our booking for the York Racecourse and elected to hold an online event. We scoped this and identified a number of providers, formed a shortlist and eventually selected Launch Interactions using the SpotMe Conference App and an external video editor to prepare the presentations. The conference was free of charge for all delegates. We set a target of 500 delegates and achieved 566 on the day (642 total registration on the app in total). We provided 14 educational presentations over two streams. Feedback from the delegates was generally good and the presentations were of a high standard. They remained live on the App for 6 months and we made them available afterward to members on our website. The conference was sponsored by 4 organisations at different levels and a further 11 exhibitors manned virtual stands. Feedback from them was generally poor – they attracted few visitors and the technical facilities provided (breakout rooms etc) were too hard to use and didn't offer value for money. There was obviously a lot of learning and refinement to do on all sides, not least the technical provision; the market is clearly at a formative stage.

Most conferences this year had to either cancel or move online. Whilst there are clear advantages in providing an online experience - and we attracted many who would not have attended a live event - many missed the 'buzz' and social interaction of the live event. The exhibitors certainly did (though this event saved them travel, overnight accommodation, setting up stands and printing material and in many cases they pick up little actual business at a live event). The conference app. tried to replicate the interactive elements but was not successful, though it appeared to be one of the more function-rich such apps.

It was a good learning experience for us and it is likely we shall consider a 'hybrid' option in the future, certainly if the pandemic continues. It was hard work, mainly for myself and Lorraine and I thank her for her staunch support.

An online raffle raised £290 for Alzheimer's Society.

The Education & Research Sub-Committee has been considering the employment of an outside organisation to construct an educational programme for our members, as the pool of Trustees is too small to adequately plan and implement such a project. This will be actioned in the coming year. After looking at some options to engage with an external health charity, we discussed with Alzheimer's Society whether EMIS NUG could be involved in a research project to help improve patient care and carer information. We'll be pursuing this over the next few months.

The NUG Facebook page for User Driven Requests continues to provide some excellent suggestions coming from members which we fed through to the UDR Subcommittee. We have taken forward many of these to discuss with EMIS and some will enter their development roadmap.

We held 4 quarterly review meetings with EMIS at which we discussed The User Driven Requests and Watchdog issues. We continued to work with EMIS to develop improvements to reflect the needs of users to further the charitable objectives. We also programmed monthly teleconference catch-ups with EMIS.

The Watchdog Subcommittee dealing with unresolved system problems reviewed all the outstanding issues and planned with EMIS to create a tracking database which would make a more efficient system for raising and monitoring these. Dr Mike Walton continues to lead the Watchdog Subcommittee.

### **Subsidiary**

EMIS NUG has one subsidiary, EMIS NUG Services Limited, which undertakes the trading activities of the charity.

### **Financial review**

The accounts show a surplus for the year amounting to £48,641 compared with £82,074 in 2019. Bank balances were £571,487, an increase from £473,585 in 2019. Expenditure on committee activities was much reduced due to the pandemic on top of the changes previously made. The office continued to be run efficiently. The Trustees are very pleased with the financial performance. Unrestricted charity funds now stand at £688,931 and discussions have continued to be held about using more funds in schemes to further the charitable objects, particularly in an external educational project and working with a charity.

### **Reserves policy**

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to 12 months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to fulfil paid member's membership benefits and ensure that support and governance costs are covered.

The balance held as unrestricted funds at 31 December was £688,931, of which £688,777 are regarded as free reserves, after allowing for funds tied up in tangible fixed assets. 12 months' costs are anticipated to be around £410,000 (normal year costings – we face a very uncertain next 12 months). The current level of reserves is therefore higher than is needed but contingency for redundancy costs, commitments beyond 12 months and unforeseen expenses would justify the current level.

We shall review this during the year and have discussed ways to use the excess funds for the benefits of members and to further the objects of the charity.

### **Governance**

The charity is a company limited by guarantee; its governing document is its "Memorandum and Articles of Association".

The EMIS National User Group (NUG) is run by a committee of dedicated and enthusiastic people, all involved in Primary Medical Care in one form or another. Trustees are elected at the Annual General Meeting each year. A third of the committee of the NUG stand for election each year. Any member of the NUG may put themselves forward for election. Officers are elected by the committee and re-elected each year.

The NUG committee members are based throughout the UK. There are usually 4 full Committee meetings held during the year and 4 meetings of each of the four subcommittees (Education, Watchdog, User Driven Developments and Conference).

The EMIS NUG has an office based in Gateshead, Tyne and Wear which employs one member of staff. It is the office's responsibility to ensure smooth running of the User Group and to provide support to the committee.

### **Risk Management**

An annual assessment is made of our investment policy to ensure that the charity's funds are secure and available to meet current and future educational and operational needs. Other risks to the charity have been identified and reviewed on an on-going basis, and appropriate action taken. This has included ensuring appropriate insurance cover and ensuring a general health and safety risk assessment has been undertaken at any premises used by our members or staff.

### **Reference and administrative information**

#### **Company number**

03640679

#### **Charity number**

1072834

#### **Trustees**

J Hippisley-Cox

M Walton

Resigned 1 June 2021

A Selwyn

V Young

D Saint

Resigned 30 January 2020

M Saksena-Joye

J Baeva-Renshaw

Appointed 28 September 2020

R Lankshear

Appointed 28 September 2020

#### **Principal office**

Unit 25 Enterprise House, Kingsway North, Team Valley, Gateshead NE11 0SR

#### **Independent Examiner**

Mai L C Mak BSc FCA, Kinnair and Company Ltd, Aston House, Redburn Road, Newcastle upon Tyne NE5 1NB

**Trustees' responsibilities in relation to the financial statements**

The trustees are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the trustees

**A Selwyn**

**16 September 2021**

**Report of the Independent Examiner to the trustees of The Emis National User Group**

I report on the financial statements of The Emis National User Group for the year ended 31 December 2020 which are set out on pages 8 to 17.

**Respective responsibility of trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011(the 2011 Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act) and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
  - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**Mai L C Mak BSc FCA**  
Kinnair and Company Ltd  
Chartered Accountants  
Aston House  
Redburn Road  
Newcastle upon Tyne NE5 1NB

24 September 2021

**The EMIS National User Group  
Statement of Financial Activities  
Year ended 31 December 2020**

**8**

	<b>Notes</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>
<b>Income</b>			
Charitable activities	<b>2</b>	<b>133,228</b>	265,639
Commercial trading operations	<b>3</b>	<b>42,184</b>	96,289
Investment income	<b>4</b>	<b>227</b>	404
<b>Total income</b>		<b>175,639</b>	<b>362,332</b>
<b>Expenditure on:</b>			
Charitable activities	<b>5</b>	<b>126,998</b>	280,258
<b>Total expenditure</b>		<b>126,998</b>	<b>280,258</b>
<b>Net income/(expenditure) and net movement in funds</b>		<b>48,641</b>	<b>82,074</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward		<b>640,290</b>	558,216
<b>Total funds carried forward</b>		<b>688,931</b>	<b>640,290</b>

**The EMIS National User Group****9****Balance Sheet as at 31 December 2020**

	Notes	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	8		154		455
Investments	9		<u>2</u>		<u>2</u>
<b>Total fixed assets</b>			<b>156</b>		<b>457</b>
<b>Current assets</b>					
Debtors	10	135,754		219,995	
Cash at bank and in hand		<u>571,487</u>		<u>473,585</u>	
<b>Total current assets</b>		<b>707,241</b>		<b>693,580</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	11	<u>18,466</u>		<u>53,747</u>	
<b>Net current assets</b>			<b>688,775</b>		<b>639,833</b>
<b>Total net assets</b>			<b>688,931</b>		<b>640,290</b>
<b>The funds of the charity</b>					
Unrestricted funds			<u>688,931</u>		<u>640,290</u>
<b>Total charity funds</b>	12		<b>688,931</b>		<b>640,290</b>

For the year ended 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Trustees' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard 102.

**Approved by the Management Committee on 16 September 2021-and signed on its behalf by**

**A Selwyn**

**The EMIS National User Group  
Statement of Cash Flows  
Year ended 31 December 2020**

**10**

	<b>2020</b>	<i>2019</i>
	<b>£</b>	<i>£</i>
<b>Net movement in funds</b>	<b>48,641</b>	<i>82,074</i>
Add back		
Depreciation	<b>301</b>	<i>589</i>
<b>Deduct</b>		
Decrease (increase) in debtors	<b>84,241</b>	<i>24,106</i>
Increase (decrease) in creditors	<b><u>(35,281)</u></b>	<i><u>33,304</u></i>
<b>Net cash used in operating activities</b>	<b><u>97,902</u></b>	<i><u>140,073</u></i>
Cash flows from investing activities		
Purchase of fixed assets	<u>-</u>	<i><u>(441)</u></i>
<b>Net cash used by investing activities</b>	<b><u>-</u></b>	<i><u>(441)</u></i>
<b>Change in cash balances in year</b>	<b>97,902</b>	<i>139,632</i>
Bank and cash balances brought forward	<b><u>473,585</u></b>	<i><u>333,953</u></i>
<b>Bank and cash balances carried forward</b>	<b><u>571,487</u></b>	<i><u>473,585</u></i>

## 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

### Basis of preparation

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is recognised on a receivable basis.
- Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Support costs**

Support costs included central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas or per capita, staff costs by the time spent and other costs by their usage.

### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

### **Fixed assets investments**

Fixed assets investments are included at market value at the balance sheet date.

### **Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	10% to 33% Straight line
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### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to expenditure as they become payable in accordance with the rules of the scheme.

**2 Income from charitable activities**

	Training and Education	Publications and subscriptions	2020	2019
	£	£	£	£
Conference income	-	-	-	136,240
Subscriptions	-	123,228	123,228	128,855
Other income	5,000	5,000	10,000	544
	<b>5,000</b>	<b>128,228</b>	<b>133,228</b>	<b>265,639</b>

**3 Income from commercial trading operations**

	Unrestricted £	2020 £	2019 £
Donations due from EMIS NUG Services	42,184	42,184	96,289

**4 Investment income**

	Unrestricted £	2020 £	2019 £
Interest from cash deposits	227	227	404

**5 Charitable activities**

	Training and Education	Publications and subscriptions	2020	2019
	£	£	£	£
Website expenditure	-	2,160	2,160	2,960
Accommodation and room hire	3,371	-	3,371	90,599
Post and stationery	-	5,071	5,071	4,381
Speakers fees	1,250	-	1,250	2,800
Article fees	-	4,000	4,000	3,400
Printing and formatting	-	10,040	10,040	10,846
Conference consultancy	9,663	-	9,663	44,930
External education project	3,625	-	3,625	400
Event collateral	16,784	-	16,784	31,277
Governance - note 7	7,799	18,196	25,995	40,242
Support costs – note 7	13,512	31,527	45,039	48,423
	<b>56,004</b>	<b>70,994</b>	<b>126,998</b>	<b>280,258</b>

## 6 Staff costs and remuneration of key management

	2020	2019
	£	£
Salaries	30,429	36,714
Social security	781	882
Other pension costs	1,738	1,991
	<u>32,948</u>	<u>39,587</u>

The average number of employees during the year was 1 (2019 – 1) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and one senior manager. The total employment benefits including employer pension contributions of the key management personnel were £32,948 (2019 - £39,587).

## 7 Analysis of governance and support costs

The charity identifies the costs of its support functions. Costs are identified specifically for the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between Training and Education and Publications and subscriptions. The table below sets out the basis of apportionment and the analysis of support and governance costs.

	Basis	Support £	Governance £	Total £
Salaries	<i>Time</i>	24,968	6,242	31,210
Pension	<i>Time</i>	1,390	348	1,738
Outsourced administration	<i>Time</i>	6,250	1,562	7,812
Establishment costs	<i>Time</i>	10,067	4,315	14,382
Office costs	<i>Time</i>	1,840	789	2,629
Travel	<i>Governance</i>	-	790	790
Meeting expenses	<i>Governance</i>	-	3,002	3,002
Bank charges	<i>Time</i>	313	134	447
Professional fees	<i>Governance</i>	-	8,723	8,723
Depreciation	<i>Time</i>	211	90	301
		<u>45,039</u>	<u>25,995</u>	<u>71,034</u>

**8 Tangible fixed assets**

	<b>Fixtures &amp; Equipment £</b>
<b>Cost</b>	
At 1 January 2020	<u>19,484</u>
<b>At 31 December 2020</b>	<u>19,484</u>
<b>Depreciation</b>	
At 1 January 2020	19,029
Charge for year	<u>301</u>
<b>At 31 December 2020</b>	<u>19,330</u>
<b>Net Book Value</b>	
<b>At 31 December 2020</b>	<u>154</u>
<i>At 31 December 2019</i>	<u>455</u>

**9 Investments**

	<b>2020 £</b>	<b>2019 £</b>
EMIS NUG Services Limited 2 Ordinary shares of £1	<u>2</u>	<u>2</u>

<b>Undertaking</b>	<b>Country of Incorporation</b>	<b>Principal activity</b>	<b>Class</b>	<b>%</b>
EMIS NUG Services Limited	England	Trading activities of charity	Ordinary	100

<b>Undertaking</b>	<b>Capital and reserves £</b>	<b>Profit for year £</b>
EMIS NUG Services Limited	<u>2</u>	-

### 10 Debtors

	2020	2019
	£	£
Trade debtors	915	30,406
Amount due from subsidiary	129,639	187,455
Taxation	2,457	-
Prepayments	2,743	2,134
	<u>135,754</u>	<u>219,995</u>

### 11 Creditors: amounts falling due in one year

	2020	2019
	£	£
Trade creditors	1,546	32,696
Other creditors	15,300	14,850
Taxation and social security	-	4,921
Accruals	1,620	1,280
	<u>18,466</u>	<u>53,747</u>

### 12 Total charity funds

	At 1 January 2020	Income	Expenditure	At 31 December 2020
	£	£	£	£
<b>Unrestricted</b>				
General	640,290	175,639	126,998	688,931
				<u>688,931</u>

### 13 Members liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

**14 Trustees remuneration and expenses**

No remuneration was paid to trustees in the period.

Trustees (3) were paid expenses totalling £696 (2019 - £5,249). This was for travel expenses, locum costs and similar costs incurred by trustees when undertaking their trustee duties. At the year end trustees were owed £Nil.

**15 Pension scheme**

The charity operates a defined contribution pension scheme. The pension costs represent contributions payable to the scheme. The cost was 1,738 (2019 - £1,991).

**16 Related parties**

Controlling party

The charity is controlled by the trustees who are all directors of the company.

Subsidiary company

The charity owns 100% of the share capital of EMIS NUG Services Limited. At the year end the company was owed £129,639 (2019 - £187,455) by the subsidiary.