

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

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# THE EMIS NATIONAL USER GROUP

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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 £
	Notes		
<b><u>Income from:</u></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	<u>120,450</u>	<u>126,998</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(2,721)	48,641
Fund balances at 1 January 2021		<u>688,931</u>	<u>640,290</u>
<b>Fund balances at 31 December 2021</b>		<u><u>686,210</u></u>	<u><u>688,931</u></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

	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>			579,524		571,487

# 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
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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

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### 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

	Publication s and Subscriptio ns 2021 £	Training and Education 2020 £	Publication s and Subscriptio ns 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
	19,186	21,019	40,205	34,693	21,271	55,964
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
	43,259	77,191	120,450	56,004	70,994	126,998

# 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
	<hr/>
At 31 December 2021	20,143
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2021	19,330
Depreciation charged in the year	185
	<hr/>
At 31 December 2021	19,515
	<hr/>
<b>Carrying amount</b>	
At 31 December 2021	628
	<hr/>
At 31 December 2020	154
	<hr/>

### 11 Fixed asset investments

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

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

# 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:

	Donations receivable from EMIS NUG Services Limited	
	2021	2020
	£	£
EMIS NUG Services Limited	-	42,184

### 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

16	Cash generated from operations	2021 £	2020 £
	(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>
17	<b>Analysis of changes in net funds</b>		
	The charity had no debt during the year.		