

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

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

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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.

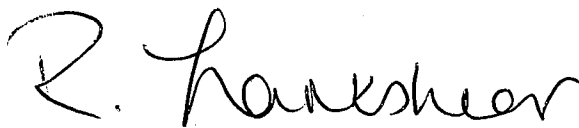
The NUG is supported by EMIS Users working in practices across the UK. We work hard to meet our charitable objectives alongside supporting members as they strive to offer excellent care to patients. We look forward to announcing more details of our charitable efforts which are now ready to share after 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, appearing to read 'R. Lankshear', written in a cursive style.

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 then 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

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

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

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


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

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

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
	78,386	109,207	187,593	128,228

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
	282,286	53,784	336,070	120,450

6 Staff costs and remuneration of key management

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

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
	51,905	43,138	95,043	80,245

8 Tangible fixed assets

	Fixtures & Equipment £
Cost	
At 1 January 2022	<u>20,143</u>
At 31 December 2022	<u>20,143</u>
Depreciation	
At 1 January 2022	19,515
Charge for year	<u>222</u>
At 31 December 2022	<u>19,737</u>
Net Book Value	
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>	<u>-</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	686,210	316,787	336,070	666,927
General				

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.

