

**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**

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

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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 over the printed name.

Chair

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

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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**

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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.

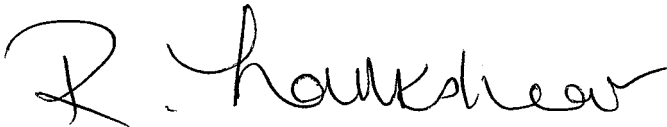
The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets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

**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 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**

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	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**

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	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>			<b>497,137</b>		<b>666,519</b>
<b>Total net assets</b>			<b>497,596</b>		<b>666,927</b>
<b>The funds of the charity</b>					
Unrestricted funds			<u>497,596</u>		<u>666,927</u>
<b>Total charity funds</b>	12		<b>497,596</b>		<b>666,927</b>

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**

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

**9 Investments**

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

<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	2	-



**10 Debtors**

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

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

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

**12 Total charity funds**

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

**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.