

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

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

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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 'R' and a clear, legible name.

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 is 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 McCooley
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**

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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



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**

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

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

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

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

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

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	2024	2023
	£	£	£	£
Conference income	13,617	-	13,617	134,844
Subscriptions	-	97,065	97,065	103,875
Other income	-	-	-	-
	13,617	97,065	110,682	238,719

3 Income from commercial trading operations

	Unrestricted £	2024 £	2023 £
Donations due from EMIS NUG Services	79,471	79,471	23,251

4 Investment income

	Unrestricted £	2024 £	2023 £
Interest from cash deposits	4,651	4,651	3,127

5 Charitable activities

	Training and Education	Publications and subscriptions	2024	2023
	£	£	£	£
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
	282,323	98,287	380,610	434,428

6 Staff costs and remuneration of key management

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

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
	80,896	40,430	121,326	134,011

8 Tangible fixed assets

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

9 Investments

	2024 £	2023 £
EMIS NUG Services Limited 2 Ordinary shares of £1	2	2

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	2	-

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
	£	£	£	£
Unrestricted	497,596	194,804	380,610	311,790
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 (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.