

THE EMIS NATIONAL USER GROUP

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31
DECEMBER 2013**

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS For the Year Ended 31 December 2013

Company information	1
Trustees' report	2 - 4
Trustees' responsibilities in relation to the financial statements	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

THE EMIS NATIONAL USER GROUP

COMPANY INFORMATION

For the Year Ended 31 December 2013

CHARITY REGISTRATION NUMBER: 1072834

COMPANY REGISTRATION NUMBER: 3640679

REGISTERED OFFICE: Suite 15 Enterprise House
Kingsway North
Team Valley
GATESHEAD
NE11 0SR

TRUSTEES:

Dr D Evans	(resigned 3 October 2013)
M Falshaw	
Dr C Frith	(resigned 13 July 2013)
Dr A Hutton	
T Kerr	(resigned 3 October 2013)
Dr G Schrecker	
Dr H Ur-Rub	
M Caulfield	(resigned 3 October 2013)
Dr K Burns	
Dr J Duke	
Professor J Hippisley-Cox	
M Disberry	
G Evans	(appointed 3 October 2013)
M Walton	(appointed 3 October 2013)
J Slator	(appointed 3 October 2013)
P Maddy	(appointed 3 October 2013)

SECRETARY: P Maddy

BANKERS: HSBC plc
15 Main street
Bentham
LANCASTER
LA2 7LG

ACCOUNTANT: McCready Page
511 Durham Road
Low Fell
Gateshead
Tyne & Wear
NE9 5EY

THE EMIS NATIONAL USER GROUP

REPORT OF THE TRUSTEES

For the Year Ended 31 December 2013

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 all over the UK, meeting face to face five or six times per year to discuss NUG activities. A huge amount of discussion and work goes on in between the meetings by email and Skype. Despite the challenges of their busy lives all members play an active role, using their individual skills and knowledge to provide support and service to all members. New trustees each bring their own skills to the charity, but are given support and guidance by the existing trustees.

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

Subsidiary

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

OBJECTIVES AND ACTIVITIES

Objectives

The EMIS NUG is a non-profit making organization. The principal objective of the company is that of enabling users of the EMIS (Egton Medical Information Systems) clinical computer systems to improve their use of health informatics and their computer systems in order to help improve patient health care in the primary care setting. To achieve this we provide advice, mediation, training and educational materials. Technical support of the EMIS system is supplied by EMIS Limited.

Activities and Achievements

Conferences

We hold a major annual conference over 2.5 days with up to 4 streams of presentations. There are also exhibitors of related software & hardware.

In 2013 the conference was at a new venue, the East Midlands Conference Centre, in the grounds of the University of Nottingham. We had changed the pricing of the conference and ran a full programme supporting the latest version of the EMIS system, EMIS Web. It was popular and successful.

In total there were 376 delegates who attended the majority of whom were at a basic and intermediate level of system use. For half it was their first time at conference. 75% of respondents to the post-conference survey said that they would attend again.

We hope to build on this success next year.

We jointly ran a day roadshow in Scotland which was very successful. There were three streams of lectures and discussions which were very well attended. We are keen to continue to support Scottish, Welsh and hopefully Northern Irish users who have slightly different systems and needs to the main English core membership.

Assisting Users in Individual Problems with the Company

We often field complaints from members unable to make relevant contact with EMIS regarding particular problems they are experiencing with their systems. One of our roles has become that of assisting the member to make an appropriate contact, often requiring the background use of our own contacts within EMIS.

THE EMIS NATIONAL USER GROUP

REPORT OF THE TRUSTEES

For the Year Ended 31 December 2013

Watchdog Role

This important subcommittee monitors the support and other aspects of EMIS' services, to highlight and, where possible, resolve issues in the interest of improving the lot of the user members.

System Developments

This group works jointly with the Watchdog, meeting EMIS directors to feed in user requests for both minor & major developments. There is a separate group for Scottish developments on which the National User Group has representation.

Magazine and Website

Members benefit from our quarterly magazine "EMISUser", lively discussion forums and the NUG website. We have continued to develop the website with access to the educational resources, including training videos, which we have to offer. The site is now interactive with users encouraged to leave comments and feedback to articles. We are further exploring social media with a Twitter stream and Facebook page.

NUG Committee

The EMIS NUG Committee members continue to show their commitment and enthusiasm by attendance at the NUG committee meetings. These have had good representation throughout the year. Committee members are involved in the various sub-committees, developing these to ensure increased benefits and service for the membership. We are aware that committee meetings are vital but increasingly costly part of our work. It is proposed that meetings be regularly located in London which is the cheapest location for all members to travels to (when considered collectively). We are also reducing the number of meetings to 4 per year with the executive meeting before each to focus the time when we are all together to be most productive. Some of the money saved will be used to provide subcommittee meetings that we feel are more productive.

Membership and Market Research

We continue to be concerned about falling membership numbers (membership income is a significant part of our income). There has been a fall from 1449 in 2012 to 1400 members in 2013. It is a concern that despite the success of the conference this falling membership may reflect actual, or perceived, unmet need so we are surveying members to get their reflections on the benefits of membership of the user group and plan to develop an email newsletter in addition to the magazine to promote our resources and activities.

In the coming year we are working closer with EMIS to recruit new members who transfer from other software to EMIS web and those who are upgrading to the new version.

FINANCIAL REVIEW

Principal Funding Sources

The charity obtains the majority of its funding from carrying out its charitable activities. This year, the annual conference and member subscriptions again generated most of the charity's income.

Reserves

The company has adequate reserves and in coming years is planning to deploy monies as described below. The company tries to keep sufficient monies in reserve to enable it to continue its work for eight months, should funding sources dry up. In addition membership income is still reducing.

PLANS FOR FUTURE PERIODS

As mentioned above our plans for new activities (and therefore use of our funds) include:
Continuing to develop the new website to make the content more available to users
Develop new ways of communicating with practices, particularly via an email newsletter.

We aim to increase the educational content on the website to keep the resources relevant and appropriate to the current users.

We are currently discussing a project to ensure a comprehensive education site for EMIS web (the latest software version.) It is proposed that this would be lead a project lead paid to ensure delivery of the objectives.

THE EMIS NATIONAL USER GROUP

REPORT OF THE TRUSTEES

For the Year Ended 31 December 2013

This is all in line with our overall aim of improving patient care by better use of IT systems in Primary Care.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 12 July 2014 and signed on its behalf by:

Dr K Burns

THE EMIS NATIONAL USER GROUP

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS For the Year Ended 31 December 2013

The trustees (who are also directors of The EMIS National User Group for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the 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 incoming resources and application of resources, including income and expenditure, of the charitable company for that period. 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that 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 EMIS NATIONAL USER GROUP

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

For the Year Ended 31 December 2013

I report on the accounts of the company for the year ended 31 December 2013, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under s. 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

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

Basis of independent examiner's report

My examination was carried out in accordance with the Charity Commission's General Directions. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts which accord with the accounting records, 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 accounts to be reached.

Fiona E Laughlin FCA
F.E. Laughlin Ltd
Chartered Accountants

23 The Crescent
Whitley Bay
Tyne and Wear
NE26 2JG

Date: 5 June 2014

THE EMIS NATIONAL USER GROUP

STATEMENT OF FINANCIAL ACTIVITIES For the Year Ended 31 December 2013

	Note	Unrestricted Funds £	Total Funds 31/12/13 £	Total Funds 31/12/12 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	93,190	93,190	82,254
Investment income	3	2,809	2,809	756
Incoming resources from charitable activities	4	245,178	245,178	234,446
Total incoming resources		<u>341,177</u>	<u>341,177</u>	<u>317,456</u>
Resources expended				
Charitable activities	5	241,202	241,202	238,487
Governance costs	5	45,423	45,423	49,458
Total resources expended		<u>286,625</u>	<u>286,625</u>	<u>287,945</u>
Net movements in funds		54,552	54,552	29,511
Reconciliation of funds				
Total funds brought forward		<u>362,264</u>	<u>362,264</u>	<u>332,753</u>
Total funds carried forward		<u><u>416,816</u></u>	<u><u>416,816</u></u>	<u><u>362,264</u></u>

The notes on pages 9 to 18 form an integral part of these financial statements.

THE EMIS NATIONAL USER GROUP

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 December 2013

		31/12/13		31/12/12	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		2,471		5,635
Investments	11		<u>2</u>		<u>2</u>
			2,473		5,637
Current assets					
Debtors	12	136,830		81,716	
Cash at bank and in hand		<u>296,620</u>		<u>296,254</u>	
		433,450		377,970	
Creditors: Amounts falling due within one year	13	<u>(19,107)</u>		<u>(21,343)</u>	
Net current assets			<u>414,343</u>		<u>356,627</u>
Net assets			<u>416,816</u>		<u>362,264</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>416,816</u>		<u>362,264</u>
Total charity funds			<u>416,816</u>		<u>362,264</u>

For the financial year ended 31 December 2013, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the Board on 12 July 2014 and signed on its behalf by:

Dr K Burns

The notes on pages 9 to 18 form an integral part of these financial statements.

THE EMIS NATIONAL USER GROUP

BALANCE SHEET

For the Year Ended 31 December 2013

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006.

Consolidation

The company is part of a small group. The company has taken advantage of the exemption provided by Section 399 Companies Act 2006 and has not prepared group accounts.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

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.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to 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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include 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 asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

THE EMIS NATIONAL USER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued

For the Year Ended 31 December 2013

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25% straight line basis
Fixtures and fittings	10% straight line basis
Fixtures and fittings	33% straight line basis

Investments

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

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Pensions

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

Grants

Grants of a revenue nature are credited to income so as to match them with expenditure to which they relate.

2 VOLUNTARY INCOME

	Unrestricted Funds £	Total Funds 31/12/13 £	Total Funds 31/12/12 £
Donations and legacies			
Donations from EMIS NUG Services Ltd	93,190	93,190	82,254

3 INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 31/12/13 £	Total Funds 31/12/12 £
Investment income			
Interest on cash deposits	2,809	2,809	756

THE EMIS NATIONAL USER GROUP

NOTES TO THE FINANCIAL STATEMENTS - continued
For the Year Ended 31 December 2013

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Total Funds 31/12/13	Total Funds 31/12/12
	£	£	£
Training and education			
Conference income	<u>90,376</u>	<u>90,376</u>	<u>81,357</u>
Publications and subscriptions			
Subscriptions	154,802	154,802	153,089
Grants receivable	<u>-</u>	<u>-</u>	<u>-</u>
	<u>154,802</u>	<u>154,802</u>	<u>153,089</u>
	<u>245,178</u>	<u>245,178</u>	<u>234,446</u>

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued
For the Year Ended 31 December 2013

5 TOTAL RESOURCES EXPENDED

	Training and Education £	Publications and subscriptions £	Governance £	Total 31/12/13 £	Total 31/12/12 £
Direct costs					
Website expenditure	-	5,697	-	5,697	12,637
Accommodation and room hire	89,825	-	-	89,825	83,814
Post and stationery	-	3,546	-	3,546	5,735
Speakers fees	4,850	-	-	4,850	4,325
Article fees	-	4,500	-	4,500	3,986
Printing and formatting	-	14,905	-	14,905	12,363
Conference consultancy	28,320	-	-	28,320	25,606
Watchdog and other meeting costs	-	500	-	500	228
Market research	2,800	-	-	2,800	-
Video tutorials	2,650	-	-	2,650	-
	<u>128,445</u>	<u>29,148</u>	<u>-</u>	<u>157,593</u>	<u>148,694</u>
Support costs					
Employment costs	28,691	23,952	-	52,643	54,026
Rent	5,368	4,481	-	9,849	8,934
Rates	431	360	-	791	480
Light, heat and power	691	576	-	1,267	1,050
Insurance	697	582	-	1,279	1,174
Premises costs	1,225	1,023	-	2,248	2,471
Telephone and fax	931	778	-	1,709	1,959
Computer software and maintenance costs	1,359	1,134	-	2,493	5,577
Postage	213	177	-	390	2,426
Stationery	87	73	-	160	99

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued
For the Year Ended 31 December 2013

	Training and Education £	Publications and subscriptions £	Governance £	Total 31/12/13 £	Total 31/12/12 £
Support costs					
Sundry expenses	479	399	-	878	884
Cleaning	695	580	-	1,275	1,175
Travel and subsistence	1,479	1,235	-	2,714	4,906
Committee meeting expenses	-	-	34,728	34,728	35,772
Training	228	190	-	418	-
Accountancy fees	-	-	722	722	2,213
Independent examiner's fee	-	-	600	600	410
Bookkeeping fees	-	-	8,550	8,550	11,063
Professional fees	-	-	823	823	-
Bank charges	359	299	-	658	2,060
Bank interest payable	-	-	-	-	45
Depreciation of fixtures and fittings	2,450	2,045	-	4,495	2,527
Loss on disposal of assets	186	156	-	342	-
	<u>45,569</u>	<u>38,040</u>	<u>45,423</u>	<u>129,032</u>	<u>139,251</u>
	<u>174,014</u>	<u>67,188</u>	<u>45,423</u>	<u>286,625</u>	<u>287,945</u>

The support costs have been split between training and education, and publications and subscriptions in the following percentages:

Training and education - 54.63% (2012 - 51.77%)

Publications and subscriptions - 45.37% (2012 - 48.23%)

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued For the Year Ended 31 December 2013

6 TRUSTEES REMUNERATION AND EXPENSES

The Trustees received remuneration as follows during the year:

Mr M Caulfield - £7,500 (2012 - £10,000)

The company also paid pension contributions on their behalf of:

Mr M Caulfield - £960 (2012 - £nil)

The company obtained permission from the Charity Commission to change its Articles of Association and Memorandum in order to permit this payment. The Trustees consider that this payment is reasonable due to the increasing workload the chairman undertakes, together with the need for him to take time out of his full time job.

The 14 trustees received expenses of £34,728 (2012 - £35,353) representing the reimbursement of the meeting expenses, locum costs and similar costs incurred by Trustees whilst undertaking their trustee duties. At the year end Trustees were owed expenses of £622 (2012 - £287) in respect of these expenses.

7 NET INCOME

Net income is stated after charging:

	31/12/13	31/12/13
	£	£
Depreciation of tangible fixed assets	<u>4,495</u>	<u>2,527</u>

8 EMPLOYEES REMUNERATION

The average number of persons employed by the charity (including trustees) during the year was as follows:

	31/12/13	31/12/12
	£	£
Charitable activities	<u>2</u>	<u>2</u>

The aggregate payroll costs of these persons were as follows:

	31/12/13	31/12/12
	£	£
Wages and salaries	42,658	47,248
Social security	2,989	3,107
Other pension costs	<u>6,996</u>	<u>271</u>
	<u>52,643</u>	<u>50,626</u>

No employee received emoluments of more than £60,000 during the year (2012 - No. 0).

9 TAXATION

The company is a registered charity and is, therefore, exempt from taxation on income and gains.

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued
For the Year Ended 31 December 2013

10 **TANGIBLE FIXED ASSETS**

	Fixtures, fittings and equipment £
Cost	
As at 1 January 2013	38,928
Additions	1,873
Disposals	(18,016)
As at 31 December 2013	<u>22,785</u>
Depreciation	
As at 1 January 2013	33,293
Charge for the year	4,495
Eliminated on disposal	(17,474)
As at 31 December 2013	<u>20,314</u>
Net book value	
As at 31 December 2013	<u>2,471</u>
As at 31 December 2012	<u>5,635</u>

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued
For the Year Ended 31 December 2013

11 INVESTMENTS HELD AS FIXED ASSETS

	Investments in group and associated undertakings £
Market value	
As at 1 January 2013 and 31 December 2013	<u>2</u>
Net book value	
As at 31 December 2013	<u>2</u>
As at 31 December 2012	<u><u>2</u></u>

All investment assets were held in the UK.

The charity holds more than 20% of the share capital of the following company:

	Country of incorporation	Principal activity	Class	%
Subsidiary undertakings				
EMIS NUG Services Limited	England	Trading activities of The EMIS National User Group	Ordinary	100
			Capital and reserves £	Profit/(Loss) for the period £
Subsidiary undertakings				
EMIS NUG Services Limited			<u>2</u>	<u>-</u>

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued For the Year Ended 31 December 2013

12 DEBTORS

	31/12/13	31/12/12
	£	£
Trade debtors	29,016	4,729
Other debtors	99,981	66,296
Taxation and social security	5,879	1,795
Prepayments and accrued income	1,954	8,896
	<u>136,830</u>	<u>81,716</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/13	31/12/12
	£	£
Trade creditors	5,757	7,818
Other creditors	11,850	11,000
Accruals and deferred income	1,500	2,525
	<u>19,107</u>	<u>21,343</u>

14 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.

15 OPERATING LEASE COMMITMENTS

As at 31 December 2013 the charity had annual commitments under non-cancellable operating leases as follows:

Operating leases which expire:

	Land and Buildings	
	31/12/13	31/12/12
	£	£
Within one year	-	-
Within two and five years	8,392	8,396
	<u>8,392</u>	<u>8,396</u>

16 PENSION SCHEME

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £6,996 (2012 - £271).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

THE EMIS NATIONAL USER GROUP

CONTENTS OF THE FINANCIAL STATEMENTS - continued For the Year Ended 31 December 2013

17 RELATED PARTIES

Controlling entity

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

Related party transactions

The EMIS National User Group owns 100% of the share capital of EMIS NUG Services Limited. At the year end the company was owed £99,981 (2012 - £66,296) by EMIS NUG Services Limited.

18 ANALYSIS OF FUNDS

	At 1 January 2013 £	Incoming resources £	Resources expended £	At 31 December 2013 £
General Funds				
Unrestricted income fund	<u>362,264</u>	<u>341,177</u>	<u>286,625</u>	<u>416,816</u>

19 NET ASSETS BY FUND

	Unrestricted Funds £	Total Funds 31/12/13 £	Total Funds 31/12/12 £
Tangible assets	2,471	2,471	5,635
Investments	2	2	2
Current assets	433,450	433,450	377,970
Creditors: Amounts falling due within one year	<u>(19,107)</u>	<u>(19,107)</u>	<u>(21,343)</u>
Net assets	<u>416,816</u>	<u>416,816</u>	<u>362,264</u>