

# ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)

England & Wales · Charity number 1002424

## Details

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Other names	ENURESIS RESOURCE AND INFORMATION CENTRE, E R I C, EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CON, ERIC, ERIC, The Children's Bowel and Bladder Charity
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02580579</a>
Registered	1991-04-02
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	36 Old School House Kingswood Foundation Estate Britannia Road Kingswood Bristol BS15 8DB
Phone	0333 220 8927
Email	<a href="mailto:info@eric.org.uk">info@eric.org.uk</a>
Website	<a href="http://www.eric.org.uk">www.eric.org.uk</a>

## Activities

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**Objects:** The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges. The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

**Activities:** ERIC provides expert support, information, education and understanding to children, young people and their families, enabling parents, carers and professionals across health, early years and schools to help them establish good bowel and bladder health.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Australia
- Ireland
- Netherlands
- New Zealand
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,071,245	£955,405	£432,167	20
2024-03-31	£814,327	£801,087	£316,327	20
2023-03-31	£720,579	£707,491	£303,087	18
2022-03-31	£614,770	£584,228	£289,999	15
2021-03-31	£571,677	£487,057	£259,457	14

## Trustees

Name	Role	Appointed
<b>Wendy Thompson</b>	Chair	2021-04-27
Alison Wileman		2023-08-01
Dr Jideofor Menakaya		2022-01-27
Jennifer Rouse		2023-04-18
Jessica Westlake		2023-08-01
Justine Abbott		2025-01-28
LAURA FLEMING		2023-10-31
Zoe Warren		2023-08-01

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**

England & Wales - Charity number 1002424

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# Accounts

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Company no. 02580579  
Charity no. 1002424

**ERIC (Education and Resources for  
Improving Childhood Continence)**  
**Report and Audited Financial Statements**  
**31 March 2025**

## ERIC (Education and Resources for Improving Childhood Continence)

### Reference and administrative details

For the year ended 31 March 2025

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**Company number** 02580579

**Charity number** 1002424

**Registered office and operational address** 36 Old School House  
Britannia Road  
Kingswood  
Bristol  
BS15 8DB

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

W Thompson, Chair

J Westlake, Treasurer

J Abbott (appointed 28 January 2025)

Dr E M Fleming (resigned 28 January 2025)

L Fleming

Dr J Menakaya

J Rouse

Z Warren (appointed 1 August 2023)

A Wileman (appointed 1 August 2023)

**Chief executive officer** J Rayner (resigned 13 March 2025)  
S Wicks (appointed 13 March 2025)

**Bankers** National Westminster Bank Plc  
40 Queens Road  
Clifton  
Bristol  
BS8 1RF

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

**Auditors** Godfrey Wilson Limited  
Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Vision and Mission**

ERIC is the only charity in the UK that is dedicated to children and young people's bladder and bowel conditions. There are more than 1.5 million children and young people in the UK affected by a bowel or bladder condition - one in nine children in the UK and at least three children in each school classroom. Sadly, many children suffer in silence for many years before their families find the right help.

ERIC's vision, set out in the charity's strategic plan for 2024-2027, is for children and young people everywhere to enjoy good bladder and bowel health.

Our mission is to get everyone talking openly about good bladder and bowel health; to empower children and carers with support, information and resources; to contribute to research and policy development and to deliver the best education and advice to all those working with families.

This activity is in support of achieving ERIC's charitable objects, amended by agreement with the Charity Commission in July 2020 which are for:

- The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges; and
- The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives.

#### **Chair of trustees - review**

Welcome to our annual report covering the financial year 2024/2025.

Our care and support have never been more important: the number of children living with a bowel or bladder condition continues to grow and we remain ambitious to expand the range of services we offer. 2024/2025 was a successful year as we continued to work to meet the need nationally while adapting our services and our organisation to respond better to future demands.

Siân Wicks joined the organisation as CEO in February 2025, following the retirement of Juliette Rayner, who leaves a fantastic legacy of care, kindness, and collaboration.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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ERIC is an outward looking organisation that works closely with others in the children's health, education and social care spaces. There couldn't be a more pressing time for interventions to take place. Demand is so high that ERIC needs to collaborate, innovate, and expand our reach to improve outcomes for children and young people, and we are excited to drive this mission forward. Much has been achieved this year, with more babies and children helped, more families supported, and with new collaborations and partnerships formed. We have achieved the Helpline Standards Accreditation 2025 and also been awarded accreditation from the Patient Information Forum (PIF). These two accreditations provide reassurance that we provide high quality advice and information that is quality checked, evidenced based and reliable.

Our achievements have only been possible through the dedication of our staff and volunteers, and the generosity of all our wonderful supporters and partners. We are incredibly grateful to be a part of this amazing community of care.

#### **Looking ahead**

We have a clear strategy and a clear set of priorities for 2025 and beyond. Our focus is on meeting demand and on income generation and sustainability, to ensure we can continue to meet the needs of babies, children, young people and families for future years.

#### **The ERIC Team**

2024 saw the retirement of ERIC's long-standing CEO Juliette Rayner, who had worked tirelessly for ERIC for over ten years. She was replaced by Sian Wicks, a highly experienced healthcare professional with considerable expertise in charity leadership and governance.

To support the incoming CEO, a new operations department was created, with Joe Evans as Operations Director, to cover finance, digital systems, HR and premises.

There were no other significant changes to the overall staffing structure during 2024-25.

ERIC has a clear focus on the wellbeing of our people and continues to support hybrid working and home working, which has been a highly effective tool for recruitment, cost-saving and working efficiency. ERIC now has staff and volunteers across the country, in Scotland, Wales, Cumbria, Essex and more.

#### **Family Services**

##### **Helpline**

The Helpline received consistently high numbers of calls and online form submissions, with press coverage and the launch of the Toilet Train campaign leading to surges in requests for support. The team worked tirelessly to manage demand, providing direct support to 6,417 families via the Helpline and 1,894 families through our free information webinars during 2024-2025.

As the team has grown and demand increases, a new role of Helpline Team Lead was introduced to oversee the day to day running of the Helpline and allow the Head of Family Services to concentrate on delivering the strategic work planned.

The ERIC Helpline team were proud to achieve the Helplines Standard certification in January 2025, which recognises and endorses the high quality of service provided by the ERIC Helpline and is a robust framework within which to operate. The Helplines Standard ensures that we are meeting the needs of the families we support and providing a quality assured, consistently high standard of service.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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##### **Other projects**

Potty Training continued to be a key focus in line with ERIC's 2024-2027 strategy, and a new Potty Training webinar was launched in October 2024, with the highest attendee numbers of any Family Services webinar so far.

Alongside this, the Potty Training Heroes project was devised and developed, and we began recruitment and training of a team of volunteers who will provide peer support and signposting for families with potty training queries via a new webchat service. We plan to build on this work in the future by offering follow up calls with the same volunteer.

ERIC Family Services were pleased to pilot a new Constipation Support Project with Cornwall ICB, with a primary objective of providing early intervention for parents and carers of children diagnosed with constipation who would otherwise join a long waiting list for the children's continence service.

We supported Deaf Awareness week 2025 by producing a series of short, signed videos. We continue to offer BSL video calls as a way of providing support to parents.

Quality Assurance reviews took place during 2024-2025, examining the clinical accuracy and general standard of services offered to families, as well as operational procedures within the team.

A greater emphasis has been placed on team cohesion and relationships over the last two years and the value this can have on staff and volunteer wellbeing. The team met in London for a day, to discuss a key part of the ERIC Strategy and to get to know each other better. For a large team, all working from home, an opportunity to meet in person provides benefits and connections beyond that which online meetings can offer. All staff and volunteers agree that the Family Service team are friendly, caring and supportive of not only the families they help but also of each other.

Whilst in the past the Family Service team has endeavoured to reach more families by offering a regular schedule of free to access webinars which have always been well attended, it is important to keep up to date and consider the changing ways that people prefer to receive information. Webinars can be lengthy and the timing of these can mean some families just can't attend the full session. Podcasts tend to be shorter, more easily accessible and we have the option to release video recordings of the podcasts in a longer version. As a result, the team have recorded a suite of podcasts, covering subjects including potty training and poo withholding. Although these have not long been released, the streaming rate has already exceeded expectations.

Thanks to funding from the National Lottery, we were able to provide outreach services at Family Hubs in deprived areas of Cumbria. With a focus on helping families to identify constipation and support potty training, we joined with Early Years workers in the community meeting families and supporting their potty-training journey as well as raising awareness of healthy bladders and bowels. This attracted press coverage which in turn helps to further raise awareness. Our focus now is to ensure that we can sustain the service following the end of the National Lottery project.

Work began on developing new resources and updating others to support family services and families. The schools section of the website was redesigned and updated. New medications and urinary tract infection factsheets were drafted.

Family services staff also presented about constipation and toilet anxiety at a national mental health and incontinence conference in March 2025.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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##### **Communications and digital engagement**

In 2024 our approach to communications and digital engagement shifted significantly, as we implemented new practices and processes to boost ERIC's visibility and promote our work more effectively.

We launched several successful campaigns over the year, including All Aboard the Toilet Train, a new online intervention offering support for children starting school who are not yet toilet trained. In 2024, 2,677 families signed up to board the Toilet Train across the eight-week campaign into the summer holidays. This year, the campaign passed 1,500 sign-ups within the first fortnight of launch and will run for much longer.

We also launched the Voices for Change Report in collaboration with Health Innovation West of England. This report was based on research conducted by ERIC's Young Champions, a group of 11 – 18-year-olds across the UK with lived experience of bowel and bladder conditions. The report was widely covered in the media, with one of our Young Champions appearing alongside our CEO Sian Wicks on BBC Radio Five Live to discuss the findings.

A greater emphasis on external PR saw ERIC featured more prominently in the media, including appearances on BBC Breakfast, ITV's Loose Women, BBC Radio Four, the Guardian, Mail Online and many others.

Subsequently, the website saw a 108% increase in visitors, attracting 1.6 million visitors this year (from 769,387 31 March 2023 - 31 March 2024, to 1,602,951 31 Mar 2024 - 31 Mar 2025).

We also increased engagement across social media, with our Facebook reach up 35% (from 507,309 in 2023 – 2024 to 689,482 in 2024 – 2025), Instagram reach up 300% (from 11,543 in 2023 – 2024 to 46,890 in 2024 – 2025) and followers on LinkedIn up 55% (from 409 in June 2024 to 709 today).

ERIC also achieved accreditation from PIF (Patient Information Forum), the UK's only assessed quality mark for print and online health and care information. To become a 'trusted information creator,' ERIC had to undergo an assessment showing it met 10 key criteria. This quality mark is a quick and easy way for people to be assured our information is reliable, evidence-based and trustworthy.

Our internal production processes have seen significant improvements, with new processes for creating content to ensure quality, accuracy and cost effectiveness. We're working hard to make our content more accessible by providing video and audio content on key topics. To that end, we have created a new suite of podcasts (including video and audio versions of each), which are now being used across the website, Spotify, and in external media communications and presentations. These were created on a very small budget, as we were able to secure the recording studio free of charge and used a local freelance creator to film and edit them.

In addition, we have undertaken a thorough review of our email marketing, working with the Operations department to clean up the database, ensuring our processes are GDPR compliant, and segmenting contacts into relevant stakeholder groups. We're now in the process of overhauling our approach to CRM, ensuring all our external communications are targeted, relevant and engaging for the audiences we serve.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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Finally, our Communications & Engagement team have taken on more of a commercial focus this year, supporting the increase of new revenue streams by effectively promoting our eLearning and training offerings, and working closely with the Commercial and Shop team to produce sponsored content and promote Shop products in new and innovative ways across our platforms.

#### **Commercial Services & Education**

The Commercial Services and Education department made a number of significant changes in 2024/2025 which have established firm foundations for growth. Outsourcing the shop was a critical move to establish the next phase of growth. This was a huge undertaking that has seen an increase in income and allowed the team to focus on driving income by reviewing data analytics or supporting the Training team.

#### Training

The Training team have worked tirelessly to ensure that every webinar or face to face training session is of a high quality and evidence based. There have been a number of improvements made to all platforms to ensure that the technology supports the growth. In addition, we recruited a new member of the training team in January which has allowed more training to be delivered. The Trading and Training Manager has worked with the ERIC Nurses to review content and ensure that ERICs messaging is evidence based. New Clinicians have been onboarded resulting in greater capacity and the development of new courses. The team delivered 127 webinars for healthcare professionals and early years staff and 13 webinars for families. 99% of healthcare professionals and early years staff say they feel more confident in their practice as a result of attending ERIC training.

#### E-learning

ERIC's first e-learning course was launched at the ERIC conference in October 2024. This was an immediate success, with over 2900 places booked by the end of the financial year. Demand has continued to grow throughout the year with number of NHS trusts and early years settings booking places for entire departments.

#### Shop

Since outsourcing the shop in October 2024 there has been a shift towards automated processes, which has streamlined the work of the shop and increased efficiency. There have been 5332 online orders in 2024/2025.

We have removed a number of products from our range that have been selling less well, bringing efficiencies in purchasing and storage. The shop team continue to add new products that support the needs of our consumers.

The shop team have been working closely with the communications team to ensure that ERIC's social media output includes coverage of shop products that are appropriate to topics under discussion. The benefits of this can clearly be seen in the analytical data around click through rates and visits to relevant product pages. This level of detailed analysis and understanding of consumer habits is a new way of working for ERIC and will be a critical development in the future growth of the shop. We're also seeing another positive outcome of the increased customer engagement that social media work has developed, in the form of an increasing number of customer reviews and comments.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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##### NHS Alarm service

This service, in which ERIC provides bedwetting alarms for NHS trusts which are posted directly to families and reconditioned for re-use, continues to do well. We are supporting six services with good feedback from both clinicians and families. We are in discussion with three more large NHS trusts and anticipate that they will sign up to the service in 2025.

##### **ERIC Conference**

Plans are underway for the ERIC biannual conference in 2026, which will take place at the Grand Hotel in Bristol on 12th October 2026. The Trading and Training Manager is working with internal stakeholders to shape the programme, and advertising will begin during the autumn of 2025.

##### **Collaboration and Partnership**

ERIC continues to build and foster partnerships in several sectors, all of which make strong contributions to our work in supporting children and families.

##### **Corporate Partnerships**

In 2024-2025, our key corporate partners included Malem, Kimberley Clark (Dry Nites), Clinisupplies, Ferring, Essity, (Cushelle / Tena) and Ontex. We are incredibly grateful for their support.

We have also excited to announce new legal partnerships with Slater & Gordon and Irwin Mitchell, which we hope will improve access to legal services for our services users.

##### **Collaborations**

In 2024-2025 ERIC worked with Bristol City Council, Cumberland Council and NHS Cornwall and Isles of Scilly, developing new training resources for early years workers, supporting Family Hubs, and piloting a project supporting children with constipation. We hope to continue these very fruitful partnerships, and we are currently looking at ways to deepen our engagement and partnership working with local authorities and Family Hubs.

##### **Research projects**

In the last year ERIC has collaborated with a number of universities as a research project partner, including Liverpool John Moore University, Manchester University, The University of Kent, UWE Bristol and Health Innovation West of England. We look forward to continuing these partnerships and extending our involvement with research.

##### **Organisational Development**

During 2024-2025, a new Digital Strategy was adopted, to guide ERIC's work in this area in 2024-2027. Nearly all of ERIC's interactions with service users and professionals are carried out via digital media, and the strategy sets out clear plans to improve the efficiency and effectiveness of ERICs digital communications, database, website etc. As part of this strategy, an e-learning system was developed, with the first e-learning course launched in October 2024. Further courses will be added in 2025-2026.

Alongside this, ongoing improvements were made to recruitment and HR systems, with increasing use of ERIC's online HR platform to manage staff and volunteer recruitment; asset register; staff training; etc.

Ongoing improvements were also made to ERIC's Salesforce CRM database, to improve management of email contact consent, Gift Aid records, segmented communications for service users and professionals, and the user interface for Helpline advisors.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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#### **Fundraising**

##### **Grants**

In 2024-2025 ERIC received 42 grants totalling £251,366. The charity expresses sincere thanks to all our funders, without whom our work would not be possible.

During the year, ERIC's largest funders (grants of £5,000 or more) were:

- The Boots Charitable Trust;
- The Peter Stebbings Memorial Trust;
- The Michael Cornish Charitable Trust;
- The John James Foundation;
- The Constance Travis Charitable Trust;
- The St James Place Charitable Foundation;
- The Basil Samuel Charitable Trust;
- The Masonic Charitable Trust; and
- The National Lottery Community Fund.

##### **Individual donations and legacies**

Our Communications & Engagement team have worked hard to build individual giving income at ERIC, which is an area that hasn't previously been a major focus.

Our 2024 Christmas Appeal raised £41,261, an increase of 317% on the previous year, thanks to an impactful campaign featuring real life stories of children supported by ERIC, a BBC Radio 4 Appeal and support from TV star Mollie Pearce, who has a stoma herself.

We're investing in good quality content and case studies that demonstrate the value of what ERIC delivers. Over the coming year we are working closely with our Grants & Trust Fundraiser and the Finance Team to contribute to a new income generation strategy, which will include a greater focus on individual giving.

##### **GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details about the adoption of the going concern can be found in the Accounting Policies.

##### **FINANCIAL REVIEW**

Eric's total income for 2024-2025 was £1,071k. This was the first year in which the charity achieved an income of over £1m. However, this income included significant legacies, totalling £109k, as well as grant income from the National Lottery for a project which ends in June 2025. Income is therefore expected to fall back somewhat in 2025-2026.

However, new income streams are emerging including e-learning, which brought in income of £21.9k in 2024-2025, and which is expected to earn significantly more in future years as more courses are created.

Total expenditure for the year was £955k of which £498k was spent on salaries and employment costs.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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The charity made a net surplus of £116k for the year, leaving unrestricted reserves of £352k at 31 March 2025. The Trustees took the decision to move £100k of the unrestricted reserves to a designated fund, intended to provide a financial buffer to help manage the transition away from National Lottery funding in June 2025. This designated fund will allow the charity to maintain staffing and service levels while alternative income streams are developed.

#### **RESERVES POLICY**

##### **Reserve Policy Statement April 2025**

ERIC has a reserves policy that is annually reviewed by the trustees. For 2024-2025 the trustees agreed a target reserves level of four months' operating costs plus an allowance for additional costs that would be incurred in the event of the charity closing. The reserves target was calculated at £234,520. The majority of the charity's unrestricted reserves are held in a high-interest account with Scottish Widows.

At the close of 2024-2025 the trustees reviewed the reserves target, based on updated costs and revised estimates of redundancy and other costs that would be incurred in the event of the charity closing. A new reserves target for 2025-2026 was set at £260,307, based again on four months' fixed costs plus an allowance for winding-up costs.

#### **MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association the charity has the power to invest in any way that the trustees see fit.

#### **RISK MANAGEMENT**

Strategic, business and operational risks are contained within ERIC's organisational risk assessment. An updated version of this risk assessment is reviewed by the board of trustees at each of their quarterly meetings, to ensure that the document properly reflects current and future risks; that all mitigating actions identified in the risk assessment are being actioned and are on target for completion; and that residual risks are at an acceptable level with no further mitigating actions needed.

The risk assessment process is also connected to ERIC's strategic planning process, with longer-term risks addressed within strategy planning.

#### **FUNDRAISING**

ERIC received grants from a range of trusts and foundations during the year. The charity uses a freelance fundraising consultant to research potential funding opportunities and to write applications to funders. The fundraising consultant works closely with the CEO and the Operations Director, who monitor their work to ensure that:

- The terms of any grant funding are understood and accurately recorded and communicated to staff, including restrictions on spending and reporting requirements.
- Outgoing grant applications are accurate and honest in their representation of ERIC's work and financial position.
- Applications are not made to any funders who values don't align with those of the charity.
- The grant fundraising process is in line with relevant regulations and legislation.

ERIC also received donations from individuals during the year, and the charity is very grateful for the support given by these donors.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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ERIC doesn't use professional fundraisers to support fundraising from individual donors, with all work being carried out by salaried staff. All fundraising work aimed at individual donors adheres to ERIC's Safeguarding Policy, Data Protection Policy and Privacy Policy.

In accordance with these policies, ERIC's database system is configured to ensure that consent for contact by email, letter and phone is accurately recorded and updated, and that any individual is readily able to exercise all of their rights under current data protection legislation and regulations.

In order to protect vulnerable individuals, ERIC does not under any circumstances directly approach people who have had no prior contact with the charity in order to solicit individual donations, by any means including face-to-face, email or via direct messages using social media.

During the year, no complaints were received regarding ERIC's fundraising activities.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT CONSTITUTION**

ERIC was established on 4 November 1988 under the auspices of the Children's Society and was registered as an independent charity by the Charity Commission with effect from 1 April 1991, Charity number 1002424. ERIC was registered as a Company Limited by Guarantee on 7 February 1991, Company registration number 2580579. ERIC's registered office is 36 Old School House, Britannia Road, Bristol, BS15 8DB.

The charity is governed by its Memorandum and Articles of Association. At the year-end, there were seven trustees of whom all are directors of the charity. The trustees form the Board of Trustees. The paid employees who form the staff team report to the Board of Trustees via the CEO. The staff team is responsible for carrying out all areas of the charity's activities.

### **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

New trustees are recruited by open advertisement in line with the charity's policy on equal opportunities or co-opted to fill specialist roles e.g. people with medical or marketing experience. They are formally voted in at the next Annual General Meeting.

### **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees are given an induction pack and are encouraged to undertake external training events where these will facilitate the undertaking of their role. All trustees are given opportunities for training on new regulations or changes within the voluntary sector.

### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity and meets at least four times a year. Where appropriate Trustees have a designated responsibility for areas e.g. safeguarding, finance, HR, legal issues. The Chair stood down from the board in October 2023 and a new Chair was voted in unanimously by the trustees at the AGM.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

**For the year ended 31 March 2025**

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#### **PAY AND REMUNERATION**

The pay and remuneration of senior management staff is set by the trustees, with regard to the following:

- Periodic benchmarking exercises, using sample jobs advertised by charities of a similar size and structure, for roles with similar responsibilities and requirements in terms of experience and qualifications.
- Ongoing budget and forecast figures, to ensure that the staff structure and salary levels are affordable and sustainable.
- Review of national inflation rates, to inform an annual inflation-related pay rise for all staff.

#### **PLANS FOR FUTURE PERIODS**

We go into the year ahead with clear priorities for the development of our family services, embracing digital solutions to support professional audiences and families, as well as benefit the charity's internal operations.

We will continue to work to meet the increasing demand for support for children and families facing bowel and bladder issues.

#### **This coming year...**

We continue to be outward focused, finding opportunities to raise awareness of the impact of bowel and bladder conditions on the health and wellbeing of children, young people and their families.

It is vital that good bowel and bladder health from birth is recognised and included as a key milestone in childhood development, across public health, primary health, the early years sector, primary schools and with parents.

We're working hard to ensure the children's workforce across health, public health, social care and early years have the skills and knowledge they need to assess, treat, manage and signpost families to appropriate support and intervention.

We also want to make sure that ERIC is sustainable in many different ways. We want to be financially sustainable so that we can always continue to deliver our vital services. We want to be environmentally friendly, leading the way in identifying affordable and environmental initiatives for the benefit of families, health services and the planet.

We want to strive to always improve. We want the support that we provide to be underpinned by continuous learning, development, innovation and improvement.

#### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2025**

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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 charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 September 2025 and signed on their behalf by



Wendy Thompson - Chair

## **Independent auditors' report**

**To the members of**

### **ERIC (Education and Resources for Improving Childhood Continence)**

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#### **Opinion**

We have audited the financial statements of ERIC (Education and Resources for Improving Childhood Continence) (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Independent auditors' report**

### **To the members of**

#### **ERIC (Education and Resources for Improving Childhood Continence)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Other matter**

The financial statements for the year ended 31 March 2024 were not audited because the charity was below the statutory audit threshold.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Independent auditors' report**

**To the members of**

### **ERIC (Education and Resources for Improving Childhood Continence)**

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#### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

## **Independent auditors' report**

**To the members of**

### **ERIC (Education and Resources for Improving Childhood Continence)**

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A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

*William Guy Blake*

Date: 25 September 2025

**William Guy Blake ACA  
(Senior Statutory Auditor)**

For and on behalf of:

**GODFREY WILSON LIMITED**

Chartered accountants and statutory auditors  
5th Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

**ERIC (Education and Resources for Improving Childhood Continence)****Statement of financial activities (incorporating an income and expenditure account)****For the year ended 31 March 2025**

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations and legacies	3	246,466	294,871	<b>541,337</b>	382,495
Charitable activities	4	-	513,473	<b>513,473</b>	426,257
Other trading activities	5	-	13,333	<b>13,333</b>	2,476
Investments		-	3,102	<b>3,102</b>	3,099
<b>Total income</b>		<u>246,466</u>	<u>824,779</u>	<b><u>1,071,245</u></b>	<u>814,327</u>
<b>Expenditure on:</b>					
Raising funds		-	65,060	<b>65,060</b>	76,510
Charitable activities		<u>230,394</u>	<u>659,951</u>	<b><u>890,345</u></b>	<u>724,577</u>
<b>Total expenditure</b>	7	<u>230,394</u>	<u>725,011</u>	<b><u>955,405</u></b>	<u>801,087</u>
<b>Net income and net movement in funds</b>	8	16,072	99,768	<b>115,840</b>	13,240
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>63,649</u>	<u>252,678</u>	<b><u>316,327</u></b>	<u>303,087</u>
<b>Total funds carried forward</b>		<u><u>79,721</u></u>	<u><u>352,446</u></u>	<b><u><u>432,167</u></u></b>	<u><u>316,327</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

## ERIC (Education and Resources for Improving Childhood Continence)

### Balance sheet

As at 31 March 2025

	Note	£	2025 £	2024 £
<b>Fixed assets</b>				
Tangible assets	11		174	406
<b>Current assets</b>				
Stock	12	71,909		49,898
Debtors	13	70,197		40,707
Cash at bank and in hand		<u>384,970</u>		<u>294,638</u>
		<b>527,076</b>		385,243
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<u>(95,083)</u>		<u>(69,322)</u>
<b>Net current assets</b>			<b>431,993</b>	<b>315,921</b>
<b>Net assets</b>	16		<b><u>432,167</u></b>	<b><u>316,327</u></b>
<b>Funds</b>	17			
Restricted funds			79,721	63,649
Unrestricted funds				
Designated funds			100,000	-
General funds			<u>252,446</u>	<u>252,678</u>
<b>Total charity funds</b>			<b><u>432,167</u></b>	<b><u>316,327</u></b>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 25 September 2025 and signed on their behalf by



Wendy Thompson - Chair

## ERIC (Education and Resources for Improving Childhood Continence)

### Statement of cash flows

For the year ended 31 March 2025

	2025 £	2024 £
<b>Cash used in operating activities:</b>		
Net movement in funds	<b>115,840</b>	13,240
Adjustments for:		
Depreciation charges	<b>232</b>	1,958
Dividends, interest and rents from investments	<b>(3,102)</b>	(3,099)
Increase in stock	<b>(22,011)</b>	(16,773)
(Increase) / decrease in debtors	<b>(29,490)</b>	12,514
Increase / (decrease) in creditors	<b>25,761</b>	1,007
<b>Net cash provided by operating activities</b>	<b>87,230</b>	8,847
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	<b>3,102</b>	3,099
<b>Net cash provided by investing activities</b>	<b>3,102</b>	3,099
<b>Increase in cash and cash equivalents in the year</b>	<b>90,332</b>	11,946
Cash and cash equivalents at the beginning of the year	<b>294,638</b>	282,692
<b>Cash and cash equivalents at the end of the year</b>	<b>384,970</b>	294,638

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Notes to the financial statements**

**For the year ended 31 March 2025**

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#### **1. Accounting policies**

##### **a) Basis of preparation and general information**

ERIC (Education and Resources for Improving Childhood Continence) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

ERIC is a charitable company limited by guarantee registered in England and Wales. The registered office address is 36 Old School House, Britannia Road, Kingswood, Bristol, BS15 8DB.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training is deferred until criteria for income recognition are met.

##### **d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **e) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. In the prior year these costs were allocated between cost of raising funds and charitable activities based on the proportion of income generated by each activity. The trustees have reviewed this basis and in the current year these costs have been allocated between cost of raising funds and charitable activities based on the proportion of direct costs generated by each activity.

	2025	2024
Raising funds	7%	21%
Charitable activities	93%	79%

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
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Items of equipment are capitalised where the purchase price exceeds £500.

##### j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2025

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#### 1. Accounting policies (continued)

##### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

##### o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

##### q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
<b>Income from:</b>			
Donations and legacies	235,235	147,260	382,495
Charitable activities	-	426,257	426,257
Other trading activities	-	2,476	2,476
Investments	-	3,099	3,099
<b>Total income</b>	<b>235,235</b>	<b>579,092</b>	<b>814,327</b>
<b>Expenditure on:</b>			
Raising funds	-	76,510	76,510
Charitable activities	228,123	496,454	724,577
<b>Total expenditure</b>	<b>228,123</b>	<b>572,964</b>	<b>801,087</b>
<b>Net income and net movement in funds</b>	<b>7,112</b>	<b>6,128</b>	<b>13,240</b>

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Grants	246,466	4,900	251,366
Donations	-	175,097	175,097
Legacies	-	108,874	108,874
Gift in kind*	-	6,000	6,000
<b>Total income from donations and legacies</b>	<b>246,466</b>	<b>294,871</b>	<b>541,337</b>

Prior period comparative:

	Restricted £	Unrestricted £	2024 Total £
Grants	230,235	15,392	245,627
Donations	5,000	125,868	130,868
Gift in kind*	-	6,000	6,000
<b>Total income from donations and legacies</b>	<b>235,235</b>	<b>147,260</b>	<b>382,495</b>

\*Gifts in kind are stock donated by suppliers for ERIC to resell.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2025

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#### 4. Income from charitable activities

	<b>2025</b>	2024
	<b>Total</b>	Total
	£	£
Corporate	-	925
Contract	<b>7,975</b>	11,905
Shop	<b>326,366</b>	296,954
Training	<b>179,132</b>	116,473
<b>Total income from charitable activities</b>	<b><u>513,473</u></b>	<b><u>426,257</u></b>

All income from charitable activities in the current and prior period was unrestricted.

#### 5. Income from other trading activities

	<b>2025</b>	2024
	<b>Total</b>	Total
	£	£
Trading income	-	2,476
Sponsorship	<b>13,333</b>	-
<b>Total income from other trading activities</b>	<b><u>13,333</u></b>	<b><u>2,476</u></b>

All income from other trading activities in the current and prior period was unrestricted.

#### 6. Government grants

The charitable company receives government grants, defined as funding from National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £151,336 (2024: £120,351). There are no unfulfilled conditions or contingencies attaching to these grants.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2025

#### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2025 Total £	Raising funds £	Charitable activities £	Support and governance £	2024 Total £
Staff costs (note 9)	26,636	298,411	173,180	<b>498,227</b>	5,583	257,750	143,330	406,663
Shop	-	218,739	-	<b>218,739</b>	-	202,334	-	202,334
Training	-	36,701	-	<b>36,701</b>	-	33,023	-	33,023
Family services	-	6,222	-	<b>6,222</b>	-	30,717	-	30,717
Fundraising	18,216	-	-	<b>18,216</b>	21,136	-	-	21,136
Administration	-	-	15,653	<b>15,653</b>	-	-	6,789	6,789
Premises	-	-	21,240	<b>21,240</b>	-	-	22,490	22,490
IT and digital	-	2,800	34,769	<b>37,569</b>	105	-	28,341	28,446
Office	-	469	12,840	<b>13,309</b>	-	367	18,590	18,957
Professional fees	-	43,450	24,071	<b>67,521</b>	-	426	12,015	12,441
Other staff costs	-	35	9,405	<b>9,440</b>	-	898	6,079	6,977
Bank and finance	-	6,968	5,368	<b>12,336</b>	-	6,845	2,311	9,156
Depreciation	-	-	232	<b>232</b>	-	1,958	-	1,958
<b>Sub-total</b>	<b>44,852</b>	<b>613,795</b>	<b>296,758</b>	<b>955,405</b>	<b>26,824</b>	<b>534,318</b>	<b>239,945</b>	<b>801,087</b>
Allocation of support and governance costs	<u>20,208</u>	<u>276,550</u>	<u>(296,758)</u>	<u>-</u>	<u>49,686</u>	<u>190,259</u>	<u>(239,945)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>65,060</u></b>	<b><u>890,345</u></b>	<b><u>-</u></b>	<b><u>955,405</u></b>	<b><u>76,510</u></b>	<b><u>724,577</u></b>	<b><u>-</u></b>	<b><u>801,087</u></b>

Total governance costs were £9,000 (2024: £4,550).

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2025

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#### 8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Depreciation	232	1,958
Operating lease payments	14,802	13,590
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditor's remuneration:		
▪ Audit (excluding VAT)	9,000	Nil
▪ Independent examination (excluding VAT)	Nil	3,050
	<u>          </u>	<u>          </u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

#### 9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	450,572	369,782
Social security costs	31,688	22,187
Pension costs	15,967	14,694
	<u>          </u>	<u>          </u>
	<u>498,227</u>	<u>406,663</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £69,039 (2024: £62,518).

	2025 No.	2024 No.
Average head count:		
Full-time	1	1
Part-time	20	19
	<u>          </u>	<u>          </u>
	<u>21</u>	<u>20</u>

#### 10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

11. Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 April 2024 and at 31 March 2025	<u>11,439</u>
<b>Depreciation</b>	
At 1 April 2024	11,033
Charge for the year	<u>232</u>
At 31 March 2025	<u>11,265</u>
<b>Net book value</b>	
<b>At 31 March 2025</b>	<u><u>174</u></u>
At 31 March 2024	<u><u>406</u></u>

12. Stock

	2025 £	2024 £
Merchandise	<u>71,909</u>	<u>49,898</u>

13. Debtors

	2025 £	2024 £
Trade debtors	40,816	38,569
Prepayments	<u>29,381</u>	<u>2,138</u>
	<u><u>70,197</u></u>	<u><u>40,707</u></u>

14. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	35,592	29,384
Accruals	10,800	3,600
Other taxation and social security	19,341	8,432
Deferred income (see note 15)	19,004	23,675
Other creditors	<u>10,346</u>	<u>4,231</u>
	<u><u>95,083</u></u>	<u><u>69,322</u></u>

**ERIC (Education and Resources for Improving Childhood Continence)**

**Notes to the financial statements**

**For the year ended 31 March 2025**

**15. Deferred income**

	<b>2025</b>	2024
	£	£
At 1 April 2024	<b>23,675</b>	33,135
Deferred during the year	<b>19,004</b>	23,675
Released during the year	<b>(23,675)</b>	(33,135)
At 31 March 2025	<b><u>19,004</u></b>	<u>23,675</u>

Deferred income relates to training invoiced in advance of delivery.

**16. Analysis of net assets between funds**

	Restricted funds £	Designated funds £	General funds £	<b>Total funds £</b>
Tangible fixed assets	-	-	174	<b>174</b>
Current assets	79,721	100,000	347,355	<b>527,076</b>
Current liabilities	-	-	(95,083)	<b>(95,083)</b>
<b>Net assets at 31 March 2025</b>	<b><u>79,721</u></b>	<b><u>100,000</u></b>	<b><u>252,446</u></b>	<b><u>432,167</u></b>
<b>Prior period comparative</b>	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	406	406
Current assets	63,649	-	321,594	385,243
Current liabilities	-	-	(69,322)	(69,322)
<b>Net assets at 31 March 2024</b>	<b><u>63,649</u></b>	<b><u>-</u></b>	<b><u>252,678</u></b>	<b><u>316,327</u></b>

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2025

#### 17. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
<b>Restricted funds</b>					
Information and Helpline	5,743	92,350	(83,675)	-	<b>14,418</b>
National Lottery Community Fund	57,906	141,211	(146,719)	-	<b>52,398</b>
Lets Go Potty	-	12,905	-	-	<b>12,905</b>
<b>Total restricted funds</b>	<b>63,649</b>	<b>246,466</b>	<b>(230,394)</b>	<b>-</b>	<b>79,721</b>
<b>Unrestricted funds</b>					
<i>Designated fund:</i>					
Helpline	-	-	-	100,000	<b>100,000</b>
General funds	252,678	824,779	(725,011)	(100,000)	<b>252,446</b>
<b>Total unrestricted funds</b>	<b>252,678</b>	<b>824,779</b>	<b>(725,011)</b>	<b>-</b>	<b>352,446</b>
<b>Total funds</b>	<b>316,327</b>	<b>1,071,245</b>	<b>(955,405)</b>	<b>-</b>	<b>432,167</b>

#### Purposes of restricted funds

**Information and Helpline** Grants towards providing direct one-to-one support from our telephone and email helpline.

**National Lottery  
Community Fund** Fund towards the Helpline for three years, with the first grant payment being received in July 2022. A dedicated restricted fund was created to handle all income and expenditure related to this funding.

**Lets Go Potty** Funding to support our new Lets Go Potty pilot scheme.

#### Purposes of designated funds

**Helpline** This designated fund has been created to maintain staffing and service levels for the Helpline when National Lottery funding ends in June 2025, whilst alternative income streams are developed.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2025

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#### 17. Movements in funds (continued)

##### Prior period comparative

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Restricted funds</b>					
Information and Helpline	2,848	114,884	(111,989)	-	5,743
National Lottery Community Fund	<u>53,689</u>	<u>120,351</u>	<u>(116,134)</u>	<u>-</u>	<u>57,906</u>
<b>Total restricted funds</b>	<u>56,537</u>	<u>235,235</u>	<u>(228,123)</u>	<u>-</u>	<u>63,649</u>
<b>Unrestricted funds</b>					
General funds	<u>246,550</u>	<u>579,092</u>	<u>(572,964)</u>	<u>-</u>	<u>252,678</u>
<b>Total unrestricted funds</b>	<u>246,550</u>	<u>579,092</u>	<u>(572,964)</u>	<u>-</u>	<u>252,678</u>
<b>Total funds</b>	<u><u>303,087</u></u>	<u><u>814,327</u></u>	<u><u>(801,087)</u></u>	<u><u>-</u></u>	<u><u>316,327</u></u>

#### 18. Related party transactions

There were no related party transactions in the current or prior period.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**

England & Wales - Charity number 1002424

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# Accounts

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Company no. 02580579  
Charity no. 1002424

**ERIC (Education and Resources for  
Improving Childhood Continence)**  
**Report and Unaudited Financial  
Statements**  
**31 March 2024**

## ERIC (Education and Resources for Improving Childhood Continence)

### Reference and administrative details

For the year ended 31 March 2024

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<b>Company number</b>	02580579
<b>Charity number</b>	1002424
<b>Registered office and operational address</b>	36 Old School House Britannia Road Kingswood Bristol BS15 8DB
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: W Thompson, Chair J Westlake, Treasurer (appointed 1 August 2023) Dr E M Fleming (appointed 31 October 2023) L Fleming (resigned 30 June 2023) C Lindsay Dr J Menakaya L G Montgomery (resigned 31 October 2023) J Rouse (appointed 18 April 2023) K L Tomlin (resigned 1 July 2023) Z Warren (appointed 1 August 2023) A Wileman (appointed 1 August 2023)
<b>Chief executive officer</b>	J Rayner
<b>Bankers</b>	National Westminster Bank Plc 40 Queens Road Clifton Bristol BS8 1RF  Triodos Bank Deanery Road Bristol BS1 5AS
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Policies and Objectives**

ERIC is the only charity in the UK and internationally, dedicated to children and young people's bladder and bowel conditions. There are more than 1.5 million children and young people in the UK affected by a bowel or bladder condition, that's 1 in 12 children in the UK and at least 2 children in each school classroom. Sadly, many children suffer in silence for many years before their families find the right help. It is ERIC's mission to get everyone talking openly about good bladder and bowel health; to empower children and carers with support, information and resources; to contribute to research and policy development and to deliver the best education and advice to all those working with families.

This activity is in support of achieving ERIC's charitable objects, amended by agreement with the Charity Commission in July 2020 which are for:

- The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges; and
- The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

ERIC's vision until March 2024 was for all children and young people to live a healthy and happy life regardless of any bladder or bowel issue. During ERIC's strategic planning for 2024-27 we have evolved the vision to 'children and young people everywhere enjoy good bladder and bowel health'.

ERIC's mission is to get everyone talking openly about good bladder and bowel health; to empower children and carers with support, information and resources; to contribute to research and policy development and to deliver the best education and advice to all those working with families.

This is important as when a child has difficulty controlling their bowel or bladder, it can leave families isolated and unable to talk. Bowel and bladder problems such as bedwetting, constipation, soiling or wetting is embarrassing and can ruin a child or teenager's life, affecting their education, friendships, confidence & self-esteem.

#### **The ERIC Team**

Over the past year staff and volunteer numbers have remained stable. We recruited an additional communications and content officer to support the huge demand for digital articles, blogs and social media. At the end of the year we had two vacant senior leadership posts due to retirement and one member of the team moving on after nine years with ERIC. Recruitment in underway for a Head of Communication & Engagement and a Head of Commercial Services & Education.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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As at 31 March 2024, there were a total of 18 staff (1 full-time and 17 part-time) making 14 FTE's. The team was supported by a growing and dedicated band of regular volunteers, standing at 10 people contributing more than 2,285 hours between them during the year. Clinical guidance and support is provided by ERIC's Paediatric Advisory Committee.

#### **ERIC Family Services**

Demand for ERIC's services has continued to rise during 2023-24. There are a number of reasons for this including the ongoing impact of COVID-19 on children's delayed development and struggling to become school ready, challenges within the NHS including the short supply of health visitors and school nurses, barriers for families in accessing GP appointments and general disarray across many children's community bladder & bowel services has added to the pressure on our services. More positively, we have worked hard to raise awareness of services to families which has also contributed to increased contacts.

Year two of ERIC's funding from the National Lottery Reaching Communities Fund has enabled us to continue to increase our capacity to support families and by the final quarter of this report period we were responding to just short of 1 in 2 calls to the helpline rather than 1 in 4 as was the situation in the previous year. This is even more impressive as the number of contacts has increased to 4,658, an increase of 35% on the previous year.

In line with ERIC's priorities for families, the team has continued to provide new ways to engage with communities, for example creating short awareness videos for social media using British Sign Language and creating new webinars for families including Toileting for Additional Needs. We are proud to have supported a further 2,269 families via fifteen free access webinars throughout the year. This brings the total number of families supported to just under 7,000, demonstrating the impact of the lottery funding which has enabled us to focus on our effectiveness.

In November 2023 we implemented a new cloud-based phone system which is integrated with Salesforce, our CRM database, saving time and increasing efficiency. This system and integration allows for a far superior level of reporting and monitoring to ensure service remains at a high standard and providing insights into user groups.

The COVID driven change in working practices and upgraded systems mean that all Helpline advisors work from home. A Team Day in the spring for all Family services Staff and Volunteers, focused on priorities set out in the 2024-2027 strategy, wellbeing and promoting cohesion and positive relationships among the team. This aligns with ERIC's values and our goal to build a resilient and agile organisation that will thrive into the future.

#### **Increasing our reach and raising awareness of our resources**

ERIC is a small charity with a national reach and big ambition. This year we made positive progress towards increasing our network across the communities we serve and promoting our message of good bladder and bowel health more widely.

The ERIC website received 1.3 million visits over the year. This is an increase of 58% on the previous year (834,307). The majority of visits (792k) this year came from organic search, and a further 370k direct (63k came from referrals, 51k from paid search and 51k from organic social media).

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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The most popular pages were as follows:

1. Homepage (278k visits)
2. Potty training: how to start & best age to potty train (250k visits)
3. Constipation in children: symptoms, causes and relief (136k)
4. Stool withholding: why & how to stop a child holding poo (122k)
5. Bedwetting – reasons and how to stop it (109k)

Our social media reach has increased substantially over the past year, thanks to innovative new content and strategic partnerships with key brands and organisations.

On Facebook our reach this year was 576k (up almost 300% from 148k the previous year). There were notable peaks in reach in April, May and September 2023.

On Instagram our reach this year was 15.8k (up around 350% from 3.5k the previous year). The peaks were reached in April, October, January and February.

On LinkedIn we now have a growing community of 511 followers, primarily made up of healthcare professionals.

As part of our commitment to improving accessibility of our resources, this year ERIC undertook a project to translate 5 advice sheets into a range of other languages, including Polish, Romanian, Spanish, Portuguese, Punjabi, and Urdu. This was widely shared on social media and by local authorities and health visitors across their communities.

We also undertook a review of our online advice sheets and resources, updating several and adding two new ones to meet the needs of our service users

A partnership with toilet paper brand Cushelle saw ERIC messaging and QR codes printed on their products in stores, and across their social media, prompting customers to visit the ERIC website for more information on healthy bladders and bowels.

We also nurtured relationships with key media partners including Journal of Community Nursing, Nursing Times and Nursery World, where we have published several advice-driven articles throughout the year to raise awareness of ERIC's services and resources among healthcare professionals and early years practitioners.

In addition to online outreach, our team have made significant efforts to bring the ERIC message to communities in person, attending events at museums, Children's Centres and educational settings.

ERIC also made significant progress in its bid to achieve PIF (Patient Information Forum) accreditation. This will further cement our status as a trusted source of health information for patients, carers, the public and healthcare professionals.

#### **ERIC Commercial Services & Education**

ERIC's commercial activity continues to play an important part in generating income for the charity, comprising 54% of ERIC's total income in 2023/24 a 25% increase on net income based on the previous year. A pleasing trajectory despite fluctuations in team capacity at various times throughout the year, as well as additional work generated by the planning the ERIC conference for 2024 and facilitation of a series of new webinars for the Family Services team as part of our core objectives.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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Additional focus on further expansion of services with the intention of recruiting a Head of Commercial Services and Education alongside reorganisation of the existing team to include a Training and Shop Manager will enable further growth and an increased revenue stream.

#### Training

Our online training continues to be popular with an increasing number of NHS Trusts booking directly for webinars to be delivered in house as well as an increase in the number of Individual HCPs attending our webinars.

- Specialist children's bladder & bowel health training was delivered 90 times to 2,890 healthcare professionals across the UK, a 30% increase on the previous year with 99% rating it as excellent or good;
- The Training team managed the 'bookings, set up and feedback' for 15 Family Service webinars for 3,460 parents who attended;
- Training with Early Years Practitioners has been delivered to 366 people, an increase of 126% on the previous year. With 100% of attendees rating their workshops as excellent or good. We anticipate that the eLearning module that is in development will significantly improve our overall revenue stream and our ability to engage with this target audience; and
- 19 webinars were delivered to parents in partnership with organisations and charities reaching 1,119 parents and carers attended sessions to support vulnerable children with SEN.

During 2024-25 we will continue to build on our existing offering, as well as rolling out the new Early Years eLearning training which focuses on supporting HCP's and parents and families with toilet readiness.

#### Shop

Our online shop is now established on the e-commerce platform, Shopify. This has enabled us to provide a smoother shopping experience for our online customers, who are able to browse across the site more easily than our previous e-shop and is a more efficient platform for our staff to manage all 7,035 orders that were placed between 1 April 2023 and 31 March 2024.

#### Alarm Hire

We launched a bedwetting alarm hire service during 2023. This provides a service for Clinicians in the NHS to refer their families to ERIC to loan an alarm. The benefit to them is that the logistics of sending out and getting the alarms back is managed by the ERIC shop team. They get a monthly update on their stock. Payment terms are agreed at the outset, we set up a contract agreement and purchase order for the year that is billed against monthly. This is proving to be a very popular service and income stream for ERIC that we anticipate will grow through 2024/25.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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#### **Collaboration and Partnership**

ERIC strives to work collaboratively at a local, regional and national level to maximise efforts to raise awareness, influence policy and improve quality of services. Of note in during 2023-24 was:

- Collaboration with Bristol City Council Early Years Team to develop an Online Potty Training Course for early years practitioners which is an important project to support earlier toilet training. The training is due to be launched in summer 2024;
- ERIC's CEO is joint chair, (along with Bladder & Bowel UK) of the Paediatric Continence Forum (PCF), an independent national group, which was established to increase political awareness and improve NHS services for children and young people who have issues with their bladder and/or bowel health and continence;
- ERIC's CEO Chairs the Children & Paediatric Workstream of the NHS England led Bowel and Bladder National Project. The overall project has paused while NHSE consider priorities however the Children's Workstream has continued and we have been scoping a pilot project with the Cornwall and Isles of Scilly supporting early intervention to treat and manage constipation thus reducing referrals to the community continence service; and
- With international research partners involved in the DryNites research studying the effect of wearing absorbent pants on the spontaneous resolution of paediatric nocturnal enuresis, ERIC's CEO presented at the International Children's Continence Society Conference in Brazil and the European Society for Paediatric Urology in Naples earlier this year.

Research collaborations during the year included:

- University of Southampton - A curriculum of information needs of parents of children with chronic constipation: a qualitative study engaging parents and professionals;
- University of Bristol - MRC Mental Health and Incontinence; and
- University of Manchester - MRC-NIHR Node on Rare Early Onset Lower Urinary Tract Disorders (REOLUT) Study.

#### **Organisational Development**

Through the year ERIC continued to develop and improve its database systems, with the aims of increasing staff efficiency and reducing costs; improving management of personal data; and improving the experience for service users and other stakeholders. This has meant steady investment of staff resources and the use of some external contractors.

In line with ERIC's strategic plan for 2024-27 a digital transformation strategy is now in place and we are scoping the work packages needed to develop a new online platform for digital services, which will include e-learning; online training; and services for parents, carers and young people.

#### **Fundraising**

ERIC's fundraising model in engaging a skilled fundraising consultant has continued to work well, securing repeat grants as well as securing support from new funders and we have a solid plan in place to generate the funds needed to maintain the level of grant income into 2024-25.

We are delighted to have secured multi-year corporate partnership funding from Cushelle and Velvet toilet paper brands. Their packaging includes the ERIC logo along with messaging to promote good bladder and bowel health in children. Single year funding from DryNites to support messaging about how products can support the management of bedwetting have also helped to boost funding for this year.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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The support of Trusts, Foundations and corporate partners continues to be an integral source of support for delivering ERIC's services. We are enormously grateful to all the organisations that have supported our work for many years and were delighted to secure new grants and donations too.

#### **GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details about the adoption of the going concern can be found in the Accounting Policies.

#### **FINANCIAL REVIEW**

##### **Income**

Total income for the year was £814k (2023: £721k). 37% of income was generated from Trading, 14% from Training & Conference and 49% from Fundraising and other activities (2023: 36%, 21% and 43% respectively).

##### **Expenditure**

Total expenditure for the year was £801k (2023: £707k). 25% of expenditure was for Trading stock, 65% was for other charitable activities, and 10% for fundraising expenditure (2023: 24%, 68% and 8% respectively).

##### **Summary**

A net surplus of £13k (2023: £13k) was recorded.

#### **RESERVES POLICY**

##### **Reserve Policy Statement April 2024**

For 2023-24 the trustees agreed a target reserves level of four months' operating costs (including wind up costs), currently set at £211,209. This figure was reviewed by trustees on a quarterly basis. The cash balances of the charity are currently invested in a fixed rate account with Scottish Widows.

ERIC has a reserves policy that is annually reviewed by the trustees. For 2024-25 the trustees agreed a target reserves level of four months' operating costs plus an allowance for additional costs that would be incurred in the event of the charity closing. The reserves target was calculated at £238,108.

#### **MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association the charity has the power to invest in any way that the trustees see fit.

#### **RISK MANAGEMENT**

Strategic, business and operational risks are contained within ERIC's organisational risk assessment. An updated version of this risk assessment is reviewed by the board of trustees at each of their quarterly meetings, to ensure that the document properly reflects current and future risks; that all mitigating actions identified in the risk assessment are being actioned and are on target for completion; and that residual risks are at an acceptable level with no further mitigating actions needed.

The risk assessment process is also connected to ERIC's strategic planning process, with longer-term risks addressed within strategy planning.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

**For the year ended 31 March 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **CONSTITUTION**

ERIC was established on 4 November 1988 under the auspices of the Children's Society and was registered as an independent charity by the Charity Commission with effect from 1 April 1991, Charity number 1002424. ERIC was registered as a Company Limited by Guarantee on 7 February 1991, Company registration number 2580579. ERIC's registered office is 36 Old School House, Britannia Road, Bristol, BS15 8DB.

The charity is governed by its Memorandum and Articles of Association. At the year-end, there were seven trustees of whom all are directors of the charity. The trustees form the Board of Trustees. The paid employees who form the staff team report to the Board of Trustees via the CEO. The staff team is responsible for carrying out all areas of the charity's activities.

##### **METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

New trustees are recruited by open advertisement in line with the charity's policy on equal opportunities or co-opted to fill specialist roles e.g. people with medical or marketing experience. They are formally voted in at the next Annual General Meeting.

##### **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees are given an induction pack and are encouraged to undertake external training events where these will facilitate the undertaking of their role. All trustees are given opportunities for training on new regulations or changes within the voluntary sector.

##### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity and meets at least four times a year. Where appropriate Trustees have a designated responsibility for areas e.g. safeguarding, finance, HR, legal issues. The Chair stood down from the board in October 2023 and a new Chair was voted in unanimously by the trustees at the AGM.

##### **PLANS FOR FUTURE PERIODS**

In September 2023 we held a strategic planning day, involving trustees, members of ERIC's professional advisory committee, staff and volunteers. It was an opportunity to reflect on achievements and impact as well as engage in meaningful discuss about the future. The full strategy is available on the ERIC website [https://eric.org.uk/wp-content/uploads/2024/08/ERIC-Strategy-2024\\_2027\\_FINAL.pdf](https://eric.org.uk/wp-content/uploads/2024/08/ERIC-Strategy-2024_2027_FINAL.pdf). In summary four strategic aims were agreed (see below) and delivery plans developed detailing key activity for the next 3 years:

##### Strategic Aims

1. Good bladder and bowel health from birth is recognised and included as a key milestone in childhood development, across public health, primary health, the early years sector, primary schools and with parents.
2. Children, young people and their families can access the information, advice and support they need to meet their bladder and bowel care needs.
3. The children's workforce across health, public health, social care and early years, have the skills and knowledge they need to assess, treat, manage and sign post families to appropriate support and intervention.
4. To lead the way in identifying affordable and environmental initiatives for the benefit of families, health services and the planet.

## **ERIC (Education and Resources for Improving Childhood Continence)**

### **Report of the trustees**

**For the year ended 31 March 2024**

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#### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 October 2024 and signed on their behalf by



Wendy Thompson - Chair

## **Independent examiner's report**

**To the trustees of**

### **ERIC (Education and Resources for Improving Childhood Continence)**

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I report to the trustees on my examination of the accounts of ERIC (Education and Resources for Improving Childhood Continence) (the charitable company) for the year ended 31 March 2024, which are set out on pages 11 to 24.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*William Guy Blake*

Date: 29 October 2024

**William Guy Blake ACA**

**Member of the ICAEW**

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

**ERIC (Education and Resources for Improving Childhood Continence)**

**Statement of financial activities** *(incorporating an income and expenditure account)*

**For the year ended 31 March 2024**

	Note	Restricted £	Unrestricted £	<b>2024 Total £</b>	Restated 2023 Total £
<b>Income from:</b>					
Donations and legacies	3	235,235	147,260	<b>382,495</b>	276,954
Charitable activities	4	-	426,257	<b>426,257</b>	425,588
Other trading activities	5	-	2,476	<b>2,476</b>	17,328
Investments		-	3,099	<b>3,099</b>	709
<b>Total income</b>		<u>235,235</u>	<u>579,092</u>	<u><b>814,327</b></u>	<u>720,579</u>
<b>Expenditure on:</b>					
Raising funds		-	76,510	<b>76,510</b>	56,557
Charitable activities		<u>228,123</u>	<u>496,454</u>	<u><b>724,577</b></u>	<u>650,934</u>
<b>Total expenditure</b>	7	<u>228,123</u>	<u>572,964</u>	<u><b>801,087</b></u>	<u>707,491</u>
<b>Net income and net movement in funds</b>		7,112	6,128	<b>13,240</b>	13,088
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>56,537</u>	<u>246,550</u>	<u><b>303,087</b></u>	<u>289,999</u>
<b>Total funds carried forward</b>		<u><u>63,649</u></u>	<u><u>252,678</u></u>	<u><u><b>316,327</b></u></u>	<u><u>303,087</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the accounts.

Prior period expenditure has been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of expenditure and do not affect total expenditure nor net income.

## ERIC (Education and Resources for Improving Childhood Continence)

### Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
<b>Fixed assets</b>				
Tangible assets	11		<b>406</b>	2,364
<b>Current assets</b>				
Stock	12	<b>49,898</b>		33,125
Debtors	13	<b>40,707</b>		53,221
Cash at bank and in hand		<b>294,638</b>		282,692
		<b>385,243</b>		369,038
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<b>(69,322)</b>		(68,315)
<b>Net current assets</b>			<b>315,921</b>	300,723
<b>Net assets</b>	16		<b>316,327</b>	303,087
<b>Funds</b>	17			
Restricted funds			<b>63,649</b>	56,537
Unrestricted funds				
General funds			<b>252,678</b>	246,550
<b>Total charity funds</b>			<b>316,327</b>	303,087

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 29 October 2024 and signed on their behalf by



Wendy Thompson - Chair

## ERIC (Education and Resources for Improving Childhood Continence)

### Statement of cash flows

For the year ended 31 March 2024

	2024 £	2023 £
<b>Cash used in operating activities:</b>		
Net movement in funds	13,240	13,088
Adjustments for:		
Depreciation charges	1,958	3,333
Dividends, interest and rents from investments	(3,099)	(709)
Increase in stock	(16,773)	(17,134)
Decrease in debtors	12,514	31,498
Increase / (decrease) in creditors	1,007	(19,688)
<b>Net cash provided by operating activities</b>	<u>8,847</u>	<u>10,388</u>
<b>Cash flows from investing activities:</b>		
Dividends, interest and rents from investments	3,099	709
Purchase of tangible fixed assets	-	(697)
<b>Net cash provided by investing activities</b>	<u>3,099</u>	<u>12</u>
<b>Increase in cash and cash equivalents in the year</b>	<b>11,946</b>	<b>10,400</b>
Cash and cash equivalents at the beginning of the year	<u>282,692</u>	<u>272,292</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>294,638</u></u>	<u><u>282,692</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 1. Accounting policies

##### a) Basis of preparation

ERIC is a charitable company limited by guarantee registered in England and Wales. The registered office address is 36 Old School House, Britannia Road, Kingswood, Bristol, BS15 8DB.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ERIC (Education and Resources for Improving Childhood Continence) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of training is deferred until criteria for income recognition are met.

##### d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2024

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#### 1. Accounting policies (continued)

##### e) Donated services and facilities (continued)

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of income generated by each activity as follows:

	2024	2023
Raising funds	21%	16%
Charitable activities	79%	84%

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years straight line
--------------------	-----------------------

Items of equipment are capitalised where the purchase price exceeds £500.

##### j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 1. Accounting policies (continued)

##### k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

##### o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

##### q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
<b>Income from:</b>			
Donations and legacies	159,465	117,489	276,954
Charitable activities	-	425,588	425,588
Other trading activities	-	17,328	17,328
Investments	-	709	709
<b>Total income</b>	<b>159,465</b>	<b>561,114</b>	<b>720,579</b>
<b>Expenditure on:</b>			
Raising funds	-	56,557	56,557
Charitable activities	129,187	521,747	650,934
<b>Total expenditure</b>	<b>129,187</b>	<b>578,304</b>	<b>707,491</b>
<b>Net income / (expenditure)</b>	<b>30,278</b>	<b>(17,190)</b>	<b>13,088</b>
Transfers between funds	4,544	(4,544)	-
<b>Net movement in funds</b>	<b>34,822</b>	<b>(21,734)</b>	<b>13,088</b>

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Grants	230,235	15,392	<b>245,627</b>
Donations	5,000	125,868	<b>130,868</b>
Gift in kind	-	6,000	<b>6,000</b>
<b>Total income from donations and legacies</b>	<b>235,235</b>	<b>147,260</b>	<b>382,495</b>

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Grants	159,086	7,150	166,236
Donations	379	110,339	110,718
<b>Total income from donations and legacies</b>	<b>159,465</b>	<b>117,489</b>	<b>276,954</b>

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2024

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#### 4. Income from charitable activities

	<b>2024</b>	2023
	<b>Total</b>	Total
	£	£
Corporate	<b>925</b>	3,500
Family services	-	33,469
Contract	<b>11,905</b>	90
Shop	<b>296,954</b>	240,039
Training	<b>116,473</b>	148,490
<b>Total income from charitable activities</b>	<b><u>426,257</u></b>	<b><u>425,588</u></b>

All income from charitable activities in the current and prior period was unrestricted.

#### 5. Income from other trading activities

	<b>2024</b>	2023
	<b>Total</b>	Total
	£	£
Trading income	<b><u>2,476</u></b>	<u>17,328</u>
<b>Total income from other trading activities</b>	<b><u>2,476</u></b>	<b><u>17,328</u></b>

All income from other trading activities in the current and prior period was unrestricted.

#### 6. Government grants

The charitable company receives government grants, defined as funding from National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £120,351 (2023: £97,053). There are no unfulfilled conditions or contingencies attaching to these grants.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	<b>2024 Total</b> £	Raising funds £	Charitable activities £	Support and governance £	Restated 2023 Total £
Staff costs (note 9)	5,583	257,750	143,330	<b>406,663</b>	18,240	254,056	91,616	363,912
Shop	-	202,334	-	<b>202,334</b>	-	167,834	-	167,834
Training	-	33,023	-	<b>33,023</b>	-	46,404	-	46,404
Family services	-	30,717	-	<b>30,717</b>	-	6,708	-	6,708
Fundraising	21,136	-	-	<b>21,136</b>	10,256	-	-	10,256
Administration	-	-	6,789	<b>6,789</b>	-	-	2,306	2,306
Corporate	-	-	-	-	-	38	-	38
Premises	-	-	22,490	<b>22,490</b>	-	-	16,852	16,852
IT and digital	105	-	28,341	<b>28,446</b>	180	14,062	33,562	47,804
Office	-	367	18,590	<b>18,957</b>	-	-	13,264	13,264
Professional fees	-	426	12,015	<b>12,441</b>	-	769	10,359	11,128
Other staff costs	-	898	6,079	<b>6,977</b>	-	3,188	4,280	7,468
Bank and finance	-	6,845	2,311	<b>9,156</b>	-	6,935	1,377	8,312
Depreciation	-	1,958	-	<b>1,958</b>	-	3,333	-	3,333
Governance	-	-	-	-	-	-	345	345
Taxes	-	-	-	-	-	-	200	200
Miscellaneous	-	-	-	-	-	1,327	-	1,327
<b>Sub-total</b>	<b>26,824</b>	<b>534,318</b>	<b>239,945</b>	<b>801,087</b>	<b>28,676</b>	<b>504,654</b>	<b>174,161</b>	<b>707,491</b>
Allocation of support and governance costs	49,686	190,259	(239,945)	-	27,881	146,280	(174,161)	-
<b>Total expenditure</b>	<b>76,510</b>	<b>724,577</b>	<b>-</b>	<b>801,087</b>	<b>56,557</b>	<b>650,934</b>	<b>-</b>	<b>707,491</b>

Total governance costs were £4,550 (2023: £5,121).

Expenditure allocations have been re-stated to better reflect the requirements of the SORP and to increase clarity for the reader. The restatement is purely between categories and has not affected total expenditure.

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 8. Net movement in funds

This is stated after charging:

	2024	2023
	£	£
Depreciation	1,958	3,333
Operating lease payments	13,590	12,579
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	3,050	3,350
▪ Other services	Nil	3,095
	<u>          </u>	<u>          </u>

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

#### 9. Staff costs and numbers

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	369,782	328,459
Social security costs	22,187	20,643
Pension costs	14,694	14,810
	<u>          </u>	<u>          </u>
	<u>406,663</u>	<u>363,912</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £62,518 (2023: £61,111).

	2024	2023
	No.	No.
Average head count:		
Full-time	1	1
Part-time	19	17
	<u>          </u>	<u>          </u>
	<u>20</u>	<u>18</u>

#### 10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2024

11. Tangible fixed assets

	<b>Total £</b>
<b>Cost</b>	
At 1 April 2023 and at 31 March 2024	<u>11,439</u>
<b>Depreciation</b>	
At 1 April 2023	<b>9,075</b>
Charge for the year	<u>1,958</u>
At 31 March 2024	<u>11,033</u>
<b>Net book value At 31 March 2024</b>	<u><u>406</u></u>
At 31 March 2023	<u><u>2,364</u></u>

12. Stock

	<b>2024 £</b>	2023 £
Merchandise	<u>49,898</u>	<u>33,125</u>

13. Debtors

	<b>2024 £</b>	2023 £
Trade debtors	<b>38,569</b>	46,360
Prepayments and accrued income	<b>2,138</b>	3,565
Other debtors	<u>-</u>	<u>3,296</u>
	<u><b>40,707</b></u>	<u>53,221</u>

14. Creditors : amounts due within 1 year

	<b>2024 £</b>	2023 £
Trade creditors	<b>29,384</b>	17,210
Accruals	<b>3,600</b>	3,850
Other taxation and social security	<b>8,432</b>	8,106
Deferred income (see note 15)	<b>23,675</b>	33,135
Other creditors	<u>4,231</u>	<u>6,014</u>
	<u><b>69,322</b></u>	<u>68,315</u>

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2024

#### 15. Deferred income

	2024 £	2023 £
At 1 April 2023	33,135	50,722
Deferred during the year	23,675	33,135
Released during the year	<u>(33,135)</u>	<u>(50,722)</u>
At 31 March 2024	<u><u>23,675</u></u>	<u><u>33,135</u></u>

Deferred income relates to training invoiced in advance of delivery.

#### 16. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	406	406
Current assets	63,649	321,594	385,243
Current liabilities	<u>-</u>	<u>(69,322)</u>	<u>(69,322)</u>
<b>Net assets at 31 March 2024</b>	<u><u>63,649</u></u>	<u><u>252,678</u></u>	<u><u>316,327</u></u>
<b>Prior period comparative</b>			
	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	2,364	2,364
Current assets	56,537	312,501	369,038
Current liabilities	<u>-</u>	<u>(68,315)</u>	<u>(68,315)</u>
<b>Net assets at 31 March 2023</b>	<u><u>56,537</u></u>	<u><u>246,550</u></u>	<u><u>303,087</u></u>

## ERIC (Education and Resources for Improving Childhood Continence)

### Notes to the financial statements

For the year ended 31 March 2024

#### 17. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Restricted funds</b>					
Information and Helpline	2,848	114,884	(111,989)	-	5,743
National Lottery Community Fund	53,689	120,351	(116,134)	-	57,906
<b>Total restricted funds</b>	<b>56,537</b>	<b>235,235</b>	<b>(228,123)</b>	<b>-</b>	<b>63,649</b>
<b>Unrestricted funds</b>					
General funds	246,550	579,092	(572,964)	-	252,678
<b>Total unrestricted funds</b>	<b>246,550</b>	<b>579,092</b>	<b>(572,964)</b>	<b>-</b>	<b>252,678</b>
<b>Total funds</b>	<b>303,087</b>	<b>814,327</b>	<b>(801,087)</b>	<b>-</b>	<b>316,327</b>

#### Purposes of restricted funds

##### Information and Helpline

Grants towards providing direct one-to-one support from our telephone and email helpline.

##### National Lottery Community Fund

Fund towards the Helpline for three years, with the first grant payment being received in July 2022. A dedicated restricted fund was created to handle all income and expenditure related to this funding.

#### Prior period comparative

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Information and Helpline	21,715	62,412	(85,823)	4,544	2,848
National Lottery Community Fund	-	97,053	(43,364)	-	53,689
<b>Total restricted funds</b>	<b>21,715</b>	<b>159,465</b>	<b>(129,187)</b>	<b>4,544</b>	<b>56,537</b>
<b>Unrestricted funds</b>					
Designated funds	102,830	-	(63,858)	(38,972)	-
General funds	165,454	561,114	(514,446)	34,428	246,550
<b>Total unrestricted funds</b>	<b>268,284</b>	<b>561,114</b>	<b>(578,304)</b>	<b>(4,544)</b>	<b>246,550</b>
<b>Total funds</b>	<b>289,999</b>	<b>720,579</b>	<b>(707,491)</b>	<b>-</b>	<b>303,087</b>

**ERIC (Education and Resources for Improving Childhood Continence)**

**Notes to the financial statements**

**For the year ended 31 March 2024**

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**18. Related party transactions**

There were no related party transactions in the current or prior period.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**

England & Wales - Charity number 1002424

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# Accounts

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD  
CONTINENCE)**

**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Trustees</b>	L G Montgomery, Chair W Thompson, Vice Chair Dr E M Fleming Dr J Menakaya J Rouse (appointed 18 April 2023) J Westlake, Treasurer (appointed 1 August 2023) Z Warren (appointed 1 August 2023) A Wileman (appointed 1 August 2023) K L Tomlin (resigned 1 November 2022) C Lindsay (resigned 1 August 2023)
<b>Company registered number</b>	02580579
<b>Charity registered number</b>	1002424
<b>Registered office</b>	36 Old School House Britannia Road Kingswood Bristol BS15 8DB
<b>Patrons</b>	Dr Penny Dobson MBE
<b>President</b>	Dr Anne Wright, Lead Consultant, Children's Bladder Service, Evelina Hospital, Guy's and St Thomas' NHS Foundation Trust
<b>Accountants</b>	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
<b>Bankers</b>	National Westminster Bank Plc 40 Queens Road Clifton Bristol BS8 1RF  Triodos Bank Deanery Road Bristol BS1 5AS
<b>Chief Executive Officer</b>	J Rayner

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of ERIC (Education and Resources for Improving Childhood Continence) (the company) for the year ended 31 March 2023. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**POLICIES AND OBJECTIVES**

ERIC is the only charity in the UK and internationally, dedicated to children and young people's bladder and bowel conditions. There are more than 900,000 young people in the UK affected by a bowel or bladder problem, that's at least 2 children in each school classroom across the UK. Sadly, many children suffer in silence for many years before their families find the right help. It is ERIC's mission to get everyone talking openly about good bladder and bowel health; to empower children and carers with support, information and resources; to contribute to research and policy development and to deliver the best education and advice to all those working with families.

This activity is in support of achieving ERIC's charitable objects, amended by agreement with the Charity Commission in July 2020 which are for:

- The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges.
- The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

ERIC's vision is for all children and young people to live a healthy and happy life regardless of any bladder or bowel issue.

ERIC's mission is to get everyone talking openly about good bladder and bowel health; to empower children and carers with support, information and resources; to contribute to research and policy development and to deliver the best education and advice to all those working with families.

This is important as when a child has difficulty controlling their bowel or bladder, it can leave families isolated and unable to talk. Bowel and bladder problems such as bedwetting, constipation, soiling or wetting is embarrassing and can ruin a child or teenager's life, affecting their education, friendships, confidence & self-esteem.

**The ERIC Team**

Over the past year staff and volunteer numbers have grown which is largely due to the National Lottery awarding a three-year grant to support the development of ERIC's services for families.

As at 31 March 2023, there were a total of 18 staff (1 full-time and 17 part-time) making 13 FTE's. The team was supported by a growing and dedicated band of regular volunteers, standing at 10 people contributing approximately 100 hours per month. Clinical guidance and support is provided by ERIC's Paediatric Advisory Committee.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**ERIC Family Services**

Demand for ERIC's services has continued to rise over the past year. This is primarily due to the ongoing impact of COVID on children's delayed development and struggling to become school ready. Challenges within the NHS including the short supply of health visitors and school nurses, barriers for families in accessing GP appointments and general disarray across many children's community bladder & bowel services has added to the pressure on our services.

To bring about a step change in ERIC's services, we applied to the National Lottery Reaching Communities Fund and in June 2022, we were awarded £371,870 over three years to:

- increase our capacity to support families, enabling everyone that comes to us to be able to access support (we currently only respond to 1 in 4 calls made to our Helpline)
- develop service delivery so it is more accessible, inclusive, responds to families' needs and engages communities that experience health inequalities.

Our approach has included establishing a volunteering programme. Led by a new co-ordinator, we have recruited specialist nurses to give their time on the Helpline, and by end of March 2023 we had reached 29 hours per week of volunteer time.

Alongside this our Helpline staff team has grown in order to support this increased demand and develop new ways of engaging with our communities.

For example free-to-access, monthly webinars were introduced in January 2023 and have attracted almost 900 parent/carers to sign up to attend. 100% of parents/carers who completed a survey at the end of these webinars told us they now understand more about their child's condition.

In line with our priority to make family services accessible to all, we introduced Language line during 2022 enabling Helpline callers whose first language is not English a way of engaging directly with an advisor. We also offer video calls using British Sign Language. Although numbers using the new services are currently low, the feedback has been extremely positive.

Throughout 2022-23, we've continued to improve systems that help us to respond to contact from parents and carers. Integration between our telephone system and salesforce database allows the Helpline team to work securely and confidentially from home anywhere in the country.

The difference we make to those we speak to is extremely positive and at the end of March 2023 users who gave feedback directly after a call told us:

- 98% of callers said that we understood their needs well.
- 82% of callers said they felt we gave them a strategy for tackling the problem they contacted us about.
- 98% said they would recommend our Helpline to others.

We are keen to demonstrate longer term impact so contact parents and carers again three months after their initial contact. At that point:

- 90% of respondents said that their child's issue was either resolved, improved, or being effectively managed.
- 62% felt more able to manage the day-to-day challenges of managing their child's condition.
- 72% said contacting us had made a positive impact on their family life.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Increasing our reach and raising awareness of our resources**

This year we launched our new website, to provide an improved, easier to navigate site for the families and professionals that use our information and resources.

We undertook a review of all our resources and consulted our community about their preferences for how they want to access our information and support.

This has resulted in a simpler site, which is easier to use on mobile devices and contains information in a far broader range of formats, including more video, podcasts, easy-read and easy-print resources.

Acknowledging the heavy demand on our telephone and email Helpline, we have trialled new ways to provide information and support on our website and across our social media channels, so that more families can access direct support from us, outside of our main 1-2-1 service.

- Our Helpline team has hosted monthly free webinars on different topics that more than 900 families have signed up to attend.
- Our advisors have hosted live sessions on Facebook on topics such as how to encourage children to drink more.
- Our advisors have created more short form videos for social media and our website, with information about treatment and management of common bowel and bladder conditions, broken down into bite-size chunks.
- Our podcast series continues to be popular with the episodes attracting over 2,700 downloads this year.
- Our animation Bedwetting Detective was viewed over 4,700 times and Pooper Highway has been watched 5,289 times
- We published a new easy-read e-book for parents and carers to read with younger children, called 'A Wee and Poo Adventure Story'.

Our community on our main social media channels has grown, with our Facebook community growing by 2,228 followers and a rise of 374 followers on Instagram.

We have continued to collaborate with other organisations engaging with families, offering our expert input and contributions to their online materials in order to increase the number of people we reach. For example, we are proud to have worked with BBC's Tiny Happy People project, sharing our tips and expertise on potty training.

As restrictions imposed by COVID began to be relaxed, our team was able to start getting out and about again, attending events and raising awareness of our work and the support we can offer to families and their children.

In October, our friendly Wee and Poo Mascots went on a trip to the wonderful Think Tank Science Museum in Birmingham. Their mission was to help families and their children understand more about what healthy wee and poo looks like. Our staff & volunteers spoke to families and gave out handy wee and poo checker charts, with simple advice and tips about how to keep children's bowels and bladders healthy!

In February 2023 we were delighted to be invited to the annual Loo of the Year Awards and have the chance to talk about how important it is for schools to have clean, well designed toilets that children and young people feel happy to use.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**ERIC Education & Enterprise**

ERIC's commercial activity continues to play an important part in generating income for the charity, comprising 57% of ERIC's total income in 2022-23.

Our move to delivering training online during COVID has continued to be the preferred way forward for the vast majority of NHS Trusts, with only one face to face training taking place during the year. Specialist children's bladder & bowel health training was delivered to almost 2200 healthcare professionals across the UK and beyond with 99% rating it as excellent or good.

Training with early years practitioners has been more limited taken up by 162 people. 100% of those attended rated their workshops as excellent or good. Although feedback has been fantastic, we were conscious that take up was low. This led to consultation with the sector about what they needed and a pilot eLearning module is being developed.

The focus of ERIC's biennial Children's Paediatric Conference was '*Equality and Inclusion: Making sure no child is left out or left behind*'. Another first for ERIC was to deliver a hybrid conference, which resulted in 340 delegates attending from the UK and internationally and the biggest attendance ever seen! Overall 99% of the in person delegates rated the conference excellent or good whereas just 90% of online delegates felt the same.

During 2023-24 we plan to focus more on the impact of ERIC's training, demonstrating the difference it makes to confidence and competence of clinical practice.

This year we re-launched our online shop on a new e-commerce platform, Shopify. This has enabled us to provide a smoother shopping experience for our online customers, who are able to browse across the site more easily than our previous e-shop and is a more efficient platform for our staff to manage.

With new features such as Live Chat and an in-built reviews function, we have been able to communicate with our customers more easily and get useful insights about our service and the products we stock.

Despite the difficult financial landscape, sales from our shop have grown steadily over the year and we are building new relationships with suppliers of more tested and trusted products to sell to parents and carers.

**Collaboration and Partnership**

ERIC strives to work collaboratively at a local, regional and national level to maximise efforts to raise awareness, influence policy and improve quality of services. Of note in during 2022-23 was:

- A successful joint application with the University of the West of England (UWE) to secure a partnership PhD student to conduct research into good bladder and bowel health from birth, and to examine the culture impacting potty training information and support. Health promotion, early intervention and prevention of bladder continues to be a key focus for ERIC and it is hoped that the PhD research will result in a framework to guide the children's workforce to apply a consistent and evidence based approach to toilet training.
- ERIC's CEO Chairs the Children & Paediatric Workstream of the NHS England led Bowel and Bladder National Project. A significant output from the project was the NHSE publication in March 2023 of the new national primary care clinical pathway for constipation in children. ERIC's CEO led the project with major contributions from the ERIC Team in delivering resources and new guidelines.
- Became an accredited clinical trial site enabling ERIC to contribute to international research studying the effect of wearing absorbent pants on the spontaneous resolution of paediatric nocturnal enuresis. ERIC's CEO will join the research team at the International Children's Continence Society Conference in Brazil later this year to present the findings.
- In July 2022 we were part of a successful collaboration with the University of Southampton to be awarded NIHR funding for an online survey and interview study to examine parents/carers experiences of self-managing their child's constipation. This work is currently underway and on target to complete in 2024.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Organisational Development**

In March 2022 the Trustees approved the creation of a designated fund for organisational development, and £102,380 was moved from Unrestricted funds into the new designated fund. The purpose of the fund was to enable ERIC to invest in digital services, staff training and database development, so as to improve the quality of services on offer and to enable more people to access those services.

The intention has been to use external consultants and subcontractors to carry out significant amounts of work, and a budget had been set accordingly at the start of 2022-23. However, as the year progressed it became apparent that the great majority of the planned work could be carried out in-house without the need for external support; as a result, the planned work was completed for considerably less cost than had been anticipated. Through 2022-23, a total of £51,565 was spent on organisational development from this fund. The balance of £50,814 was transferred back to unrestricted funds at 31st March 2023, and the designated fund was closed.

The work completed included a revised and updated website with additional information and resources; significant changes to ERIC's database system; integration of database and other online systems; and a programme of staff training.

**Fundraising**

During the early part of the year, ERIC lost both of our longstanding fundraisers, which created a challenge as we were unable to recruit into either post. This presented an opportunity to look differently at how we effectively raise funds through grants and donations and we are delighted to have secured part-time fundraising consultants time, which is proving to be a good return on investment. We have also combined our individual fundraiser role with a communications and engagement role, which is also reaping dividends so far, improving our relationships with donors and encouraging community fundraising.

The support of Trusts, Foundations and corporate partners continues to be an integral source of support for delivering ERIC's services. We are enormously grateful to all the organisations that have supported our work for many years and were delighted to secure new grants and donations from Trusts who have supported us for the first time, enabling children and young people to overcome and manage distressing, life-ruining continence conditions.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details about the adoption of the going concern basis can be found in the Accounting Policies.

**FINANCIAL REVIEW**

**Income**

Total income for the year was £720,579. 2% of income was generated from Trading, 39% from Training & Conference and 59% from Fundraising and other activities.

**Expenditure**

Total expenditure for the year was £707,491. 36% of expenditure was for Trading stock, 56% was for other charitable activities, and 8% for fundraising expenditure.

**Summary**

A net surplus of £13,088 was recorded.

**RESERVES POLICY**

**Reserve Policy Statement April 2023**

ERIC has a reserves policy that is reviewed annually by the trustees. For 2023/24 the trustees agreed a target reserves level of four months' operating costs (including wind up costs), currently set at £211,209. This figure is reviewed by trustees on a quarterly basis. The cash balances of the charity are currently invested in a fixed rate account with Scottish Widows.

In 2022-23 the Reserves Policy included a target of three months' operating costs including wind-up costs, which was set at £158,244. The charity operated with at least this level of unrestricted reserves throughout 2022-23."

**MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association the charity has the power to invest in any way that the trustees see fit.

**RISK MANAGEMENT**

Strategic, business and operational risks are contained within ERIC's organisational risk assessment. An updated version of this risk assessment is reviewed by the board of trustees at each of their quarterly meeting, to ensure that the document properly reflects current and future risks; that all mitigating actions identified in the risk assessment are being actioned and are on target for completion; and that residual risks are at an acceptable level with no further mitigating actions needed.

The risk assessment process is also connected to ERIC's strategic planning process, with longer-term risks addressed within strategy planning.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

ERIC was established on 4 November 1988 under the auspices of the Children's Society and was registered as an independent charity by the Charity Commission with effect from 1 April 1991, Charity number 1002424. ERIC was registered as a Company Limited by Guarantee on 7 February 1991, Company registration number 2580579. ERIC's registered office is 36 Old School House, Britannia Road, Bristol, BS15 8DB.

The charity is governed by its Memorandum and Articles of Association. At the year-end, there were six trustees of whom all are directors of the charity. The trustees form the Board of Trustees. The paid employees who form the staff team report to the Board of Trustees via the Director. The staff team is responsible for carrying out all areas of the charity's activities.

**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

New trustees are recruited by open advertisement in line with the charity's policy on equal opportunities or co-opted to fill specialist roles e.g. people with medical or marketing experience. They are formally voted in at the next Annual General Meeting.

**POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees are given an induction pack and are encouraged to undertake external training events where these will facilitate the undertaking of their role. All trustees are given opportunities for training on new regulations or changes within the voluntary sector.

**ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity and meets at least four times a year. Where appropriate Trustees have a designated responsibility for areas e.g. safeguarding, finance, HR, legal issues. The Treasurer stood down from the board in October 2021 and trustees were actively looking to recruit a replacement. In the interim, the CEO and Finance Manager, both of whom are experienced in charity finance took a strategic overview as well as managing day to day finances. A new Treasurer Trustee was appointed to the board in August 2023.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023**

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**PLANS FOR FUTURE PERIODS**

ERIC starts the 2023/24 financial year in a strong position. As reported, the designated fund was used to support organisational development, improve IT hardware and digital processes. This has resulted in efficiencies and importantly, opened our eyes to what more can be achieved with sound investment in resources, enabling stronger service development and delivery. This and funding from the national lottery reaching communities fund has expedited the achievement of many activities within ERIC's three year strategic plan. As a result the Board agreed to review our strategy earlier than planned and a new three year strategic plan is expected to be launched in January 2024. Although the plan is in development there will be a focus in the following areas:

- Continued investment of surplus reserves in IT and technology which will support ERIC's continued innovation, growth and professionalism.
- ERIC has almost doubled in size over the past year, with more staff and volunteers recruited from across the UK. This emphasises the need for an increased focus on team development in the form of empowerment, skill development, well-being and retention.
- To empower children, young people and families with accessible support and information so that they feel in the best position to manage bladder and bowel conditions, we plan to increase opportunities to bring the voices of children, young people, parents and carers into the heart of everything we do at ERIC.
- ERIC's credibility as experts in the field of children's bladder & bowel health has grown exponentially over the past couple of years. This is evidenced by the shift from NHS, companies, universities and other third sector organisations wanting to collaborate with us. This provides a great platform to drive our aim to be positively influence of policy change and development.
- A priority for 2022/23 was to set up a separate social enterprise. We reflected on this and realised the potential to grow enterprise and income generation within the scope of ERIC's charitable objectives. This income stream will always be crucial to protect core costs and precious services for the children and families needing information, education and support.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**L G Montgomery**

Chair of Trustees (in the absence of a Treasurer)

Date: 31 October 2023

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ERIC (EDUCATION AND  
RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE) ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Chris Trantham FCA

**BISHOP FLEMING LLP**  
Chartered Accountants  
10 Temple Back  
Bristol  
BS1 6FL

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	159,465	117,489	276,954	246,787
Charitable activities	4	-	425,588	425,588	367,756
Other trading activities	5	-	17,328	17,328	-
Investments		-	709	709	227
<b>Total income</b>		<b>159,465</b>	<b>561,114</b>	<b>720,579</b>	<b>614,770</b>
<b>Expenditure on:</b>					
Raising funds	6	-	56,557	56,557	83,136
Charitable activities	7	129,187	521,747	650,934	501,092
<b>Total expenditure</b>		<b>129,187</b>	<b>578,304</b>	<b>707,491</b>	<b>584,228</b>
<b>Net income/(expenditure)</b>		<b>30,278</b>	<b>(17,190)</b>	<b>13,088</b>	<b>30,542</b>
Transfers between funds	15	4,544	(4,544)	-	-
<b>Net movement in funds</b>		<b>34,822</b>	<b>(21,734)</b>	<b>13,088</b>	<b>30,542</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		21,715	268,284	289,999	259,457
Net movement in funds		34,822	(21,734)	13,088	30,542
<b>Total funds carried forward</b>		<b>56,537</b>	<b>246,550</b>	<b>303,087</b>	<b>289,999</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 30 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REGISTERED NUMBER:02580579**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	<b>2,364</b>	5,000
		<u>2,364</u>	<u>5,000</u>
<b>Current assets</b>			
Stocks		<b>33,125</b>	15,991
Debtors	13	<b>53,221</b>	85,878
Cash at bank and in hand		<b>282,692</b>	272,292
		<u>369,038</u>	<u>374,161</u>
Creditors: amounts falling due within one year	14	<b>(68,315)</b>	(89,162)
<b>Net current assets</b>		<b>300,723</b>	284,999
<b>Total assets less current liabilities</b>		<b>303,087</b>	289,999
<b>Total net assets</b>		<b>303,087</b>	289,999
<b>Charity funds</b>			
Restricted funds	15	<b>56,537</b>	21,715
Unrestricted funds	15	<b>246,550</b>	268,284
<b>Total funds</b>		<b>303,087</b>	289,999

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REGISTERED NUMBER:02580579**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**L G Montgomery**

Date: 31 October 2023

The notes on pages 15 to 30 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>2023</b>	2022
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>10,388</b>	(8,405)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest received	<b>709</b>	227
Purchase of tangible fixed assets	<b>(697)</b>	(2,740)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) investing activities</b>	<b>12</b>	<b>(2,513)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>10,400</b>	<b>(10,918)</b>
Cash and cash equivalents at the beginning of the year	<b>272,292</b>	283,210
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>282,692</b>	272,292
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 30 form part of these financial statements

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1. GENERAL INFORMATION**

The charity is incorporated and its registered office is 36 Old School House, Britannia Road, Kingswood, Bristol, BS15 8DB.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ERIC (Education and Resources for Improving Childhood Continence) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.2 GOING CONCERN**

The charity has cash resources and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**2. ACCOUNTING POLICIES (continued)**

**2.3 INCOME**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**2. ACCOUNTING POLICIES (continued)**

**2.4 EXPENDITURE (CONTINUED)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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**2.7 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.8 DEBTORS**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**2. ACCOUNTING POLICIES (continued)**

**2.10 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 FINANCIAL INSTRUMENTS**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 PENSIONS**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.13 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
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**3. INCOME FROM GRANTS, DONATIONS AND LEGACIES**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Grants and Donations	159,465	117,489	<b>276,954</b>	246,787
TOTAL 2022	<u>88,450</u>	<u>158,337</u>	<u>246,787</u>	

Grants and donations (of £10,000 or more) have been received from the following organisations:-

National Lottery Community Fund (restricted) £97,053

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Corporate	3,500	<b>3,500</b>	-
Family Services	33,469	<b>33,469</b>	8,637
Other	90	<b>90</b>	2,980
Shop	240,039	<b>240,039</b>	233,305
Training	148,490	<b>148,490</b>	122,834
	<u>425,588</u>	<u>425,588</u>	<u>367,756</u>
TOTAL 2022	<u>367,756</u>	<u>367,756</u>	

**5. INCOME FROM OTHER TRADING ACTIVITIES**

**Income from non charitable trading activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Trading income	17,328	<b>17,328</b>	-

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. EXPENDITURE ON RAISING FUNDS**

**COSTS OF RAISING VOLUNTARY INCOME**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Activity costs	10,623	<b>10,623</b>	5,877
Bank and finance	219	<b>219</b>	-
Governance	55	<b>55</b>	-
IT and digital	5,519	<b>5,519</b>	-
Office costs	2,045	<b>2,045</b>	-
Taxes	32	<b>32</b>	-
Premises	2,681	<b>2,681</b>	-
Professional fees	1,683	<b>1,683</b>	-
Other staff costs	681	<b>681</b>	-
Wages and salaries	29,281	<b>29,281</b>	69,751
Social security costs	2,034	<b>2,034</b>	3,852
Contribution to defined contribution pension schemes	1,704	<b>1,704</b>	3,656
	<u>56,557</u>	<u><b>56,557</b></u>	<u>83,136</u>
TOTAL 2022	<u>83,136</u>	<u>83,136</u>	

In 2023 financial statements, administration expenses have been assigned across each charitable activity (including costs of raising voluntary income), whereas these were just shown within "Other" in 2022 financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Corporate	-	8,703	<b>8,703</b>	-
Family Services	128,050	36,668	<b>164,718</b>	176,330
Other	1,137	5,349	<b>6,486</b>	126,678
Shop	-	252,985	<b>252,985</b>	162,765
Training	-	154,184	<b>154,184</b>	35,319
Organisational Development	-	63,858	<b>63,858</b>	-
	<u>129,187</u>	<u>521,747</u>	<u><b>650,934</b></u>	<u>501,092</u>
TOTAL 2022	<u><u>88,559</u></u>	<u><u>412,533</u></u>	<u><u>501,092</u></u>	

**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Corporate	8,703	<b>8,703</b>	-
Family Services	164,718	<b>164,718</b>	176,330
Other	6,486	<b>6,486</b>	126,678
Shop	252,985	<b>252,985</b>	162,765
Training	154,184	<b>154,184</b>	35,319
Organisational Development	63,858	<b>63,858</b>	-
	<u>650,934</u>	<u><b>650,934</b></u>	<u>501,092</u>
TOTAL 2022	<u><u>501,092</u></u>	<u><u>501,092</u></u>	

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS**

	<b>Corporate 2023 £</b>	<b>Family Services 2023 £</b>	<b>Other 2023 £</b>	<b>Shop 2023 £</b>	<b>Training 2023 £</b>
Staff costs	4,274	141,154	1,660	54,553	88,209
Depreciation	-	-	3,333	-	-
Activity	146	7,149	42	168,562	46,869
Bank and finance	64	773	25	4,416	2,722
Governance	16	66	6	109	70
IT and digital	1,565	6,429	608	10,592	6,761
Office	615	2,549	239	4,269	2,656
Taxes	9	38	4	63	40
Premises	786	3,228	305	5,318	3,395
Professional fees	493	2,574	192	3,339	2,131
Other staff costs	200	820	78	1,351	862
Miscellaneous	535	(62)	(6)	413	469
	<u>8,703</u>	<u>164,718</u>	<u>6,486</u>	<u>252,985</u>	<u>154,184</u>
TOTAL 2022	<u>-</u>	<u>176,330</u>	<u>126,678</u>	<u>162,765</u>	<u>35,319</u>

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**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)**

**ANALYSIS OF DIRECT COSTS (continued)**

	<b>Organisational Development 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Staff costs	41,043	<b>330,893</b>	209,256
Depreciation	-	<b>3,333</b>	3,581
Activity	156	<b>222,924</b>	208,599
Bank and finance	93	<b>8,093</b>	5,836
Governance	23	<b>290</b>	-
IT and digital	16,330	<b>42,285</b>	29,032
Office	891	<b>11,219</b>	13,026
Taxes	14	<b>168</b>	-
Premises	1,139	<b>14,171</b>	14,670
Professional fees	715	<b>9,444</b>	8,001
Other staff costs	3,476	<b>6,787</b>	7,718
Miscellaneous	(22)	<b>1,327</b>	1,373
	<u>63,858</u>	<u><b>650,934</b></u>	<u>501,092</u>
TOTAL 2022	<u>-</u>	<u>501,092</u>	

Where expenditure is directly attributable to an activity, this has been allocated. Administration costs have been pro-rated based on turnover per activity.

In 2022 financial statements, "Training" was split between "Conference and training" and "Campaign activity expenditure".

In 2022 financial statements, "Corporate" was included within "Expenditure on Raising funds" on the face of the SOFA, but has been split out under "Expenditure on Charitable Activities" for 2023 financial statements.

In 2023 financial statements, "Organisational Development" is a new charitable activity, with expenditure coming from designated funds.

In 2023 financial statements, administration expenses have been assigned across each charitable activity, whereas these were just shown within "Other" in 2022 financial statements.

**9. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £3,350 (2022 - £2,150), and other services of £3,095 (2022 - £2,325).

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**10. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>328,459</b>	260,099
Social security costs	<b>20,643</b>	14,274
Contribution to defined contribution pension schemes	<b>14,810</b>	12,142
	<u><b>363,912</b></u>	<u>286,515</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2023</b>	2022
	No.	No.
Full-time	<b>1</b>	2
Part-time	<b>17</b>	13
	<u><b>18</b></u>	<u>15</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel received aggregate remuneration of £61,111 (2022 - £58,442).

**11. TRUSTEES' REMUNERATION AND EXPENSES**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**12. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST OR VALUATION</b>	
At 1 April 2022	<b>10,742</b>
Additions	<b>697</b>
At 31 March 2023	<b>11,439</b>
<b>DEPRECIATION</b>	
At 1 April 2022	<b>5,742</b>
Charge for the year	<b>3,333</b>
At 31 March 2023	<b>9,075</b>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<b>2,364</b>
At 31 March 2022	<b>5,000</b>

**13. DEBTORS**

	<b>2023 £</b>	2022 £
Trade debtors	<b>46,360</b>	63,458
Other debtors	<b>3,565</b>	4,656
Prepayments and accrued income	<b>3,296</b>	17,764
	<b>53,221</b>	85,878

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>17,210</b>	32,383
Other taxation and social security	<b>8,106</b>	3,056
Other creditors	<b>6,014</b>	426
Accruals and deferred income	<b>36,985</b>	53,297
	<u><b>68,315</b></u>	<u>89,162</u>
	<u><b>68,315</b></u>	<u>89,162</u>
	<b>2023</b>	2022
	£	£
Deferred income at 1 April	<b>50,722</b>	79,332
Resources deferred during the year	<b>33,135</b>	50,722
Amounts released from previous periods	<b>(50,722)</b>	(79,332)
	<u><b>33,135</b></u>	<u>50,722</u>
	<u><b>33,135</b></u>	<u>50,722</u>

Deferred income at the year end relates to income received in advance of the courses being delivered on or after 1 April 2023.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds - all funds	102,830	-	(63,858)	(38,972)	-
<b>GENERAL FUNDS</b>					
General Funds - all funds	165,454	561,114	(514,446)	34,428	246,550
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>268,284</b>	<b>561,114</b>	<b>(578,304)</b>	<b>(4,544)</b>	<b>246,550</b>
<b>RESTRICTED FUNDS</b>					
Information and Helpline	21,715	62,412	(85,823)	4,544	2,848
National Lottery Community Fund	-	97,053	(43,364)	-	53,689
	21,715	159,465	(129,187)	4,544	56,537
<b>TOTAL OF FUNDS</b>	<b>289,999</b>	<b>720,579</b>	<b>(707,491)</b>	<b>-</b>	<b>303,087</b>

Information and Helpline fund was established with grants towards providing direct one-to-one support from our telephone and email helpline.

In spring 2022 the National Lottery Community Fund agreed to fund ERIC's Helpline for three years, with the first grant payment being received in July 2022. A dedicated Restricted Fund was created to handle all income and expenditure related to this funding.

The trustees agreed to create a designated fund at the start of 2022, to support organisational development including the development of ERIC's website and database systems. In January 2023 the objectives for this fund had largely been met and the trustees took the decision to merge the remaining balance into Unrestricted Funds and close the designated fund as of 31st March 2023.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds - all funds	-	-	-	102,830	102,830
<b>GENERAL FUNDS</b>					
General Funds - all funds	237,633	526,320	(495,669)	(102,830)	165,454
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>237,633</b>	<b>526,320</b>	<b>(495,669)</b>	<b>-</b>	<b>268,284</b>
<b>RESTRICTED FUNDS</b>					
Information and Helpline	21,824	88,450	(88,559)	-	21,715
<b>TOTAL OF FUNDS</b>	<b>259,457</b>	<b>614,770</b>	<b>(584,228)</b>	<b>-</b>	<b>289,999</b>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,364	<b>2,364</b>
Current assets	56,537	312,501	<b>369,038</b>
Creditors due within one year	-	(68,315)	<b>(68,315)</b>
<b>TOTAL</b>	<b>56,537</b>	<b>246,550</b>	<b>303,087</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,377	2,623	5,000
Current assets	19,338	354,823	374,161
Creditors due within one year	-	(89,162)	(89,162)
<b>TOTAL</b>	<b>21,715</b>	<b>268,284</b>	<b>289,999</b>

**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING  
ACTIVITIES**

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<b>13,088</b>	30,542
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>3,333</b>	3,581
Dividends, interests and rents from investments	<b>(709)</b>	(227)
Decrease/(increase) in stocks	<b>(17,134)</b>	4,976
Decrease/(increase) in debtors	<b>31,498</b>	(24,215)
Decrease in creditors	<b>(19,688)</b>	(23,062)
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	<b>10,388</b>	(8,405)

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(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**18. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2023</b>	2022
	£	£
Cash in hand	<b>282,692</b>	272,292
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>282,692</b>	272,292

**19. ANALYSIS OF CHANGES IN NET DEBT**

	<b>At 1 April 2022</b>	<b>Cash flows</b>	<b>At 31 March 2023</b>
	£	£	£
Cash at bank and in hand	<b>272,292</b>	<b>10,400</b>	<b>282,692</b>
	<b>272,292</b>	<b>10,400</b>	<b>282,692</b>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**

England & Wales - Charity number 1002424

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# Accounts

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD  
CONTINENCE)**

**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	L G Montgomery, Chair Dr E M Fleming D J Gordon (resigned 28 October 2021) C Lindsay J W Cains, Treasurer (resigned 28 October 2021) K L Tomlin W Thompson (appointed 27 April 2021) J Menakaya (appointed 25 January 2022)
<b>Company registered number</b>	02580579
<b>Charity registered number</b>	1002424
<b>Registered office</b>	36 Old School House Britannia Road Kingswood Bristol BS15 8DB
<b>Patrons</b>	Dr Penny Dobson MBE
<b>President</b>	Dr Anne Wright, Lead Consultant, Children's Bladder Service, Evelina Hospital, Guy's and St Thomas' NHS Foundation Trust
<b>Accountants</b>	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
<b>Bankers</b>	National Westminster Bank Plc 40 Queens Road Clifton Bristol BS8 1RF  Triodos Bank Deanery Road Bristol BS1 5AS
<b>Chief Executive Officer</b>	J Rayner

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of ERIC (Education and Resources for Improving Childhood Continence) (the company) for the year ended 31 March 2022. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) (effective 1 January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**POLICIES AND OBJECTIVES**

The principal activity of ERIC is to raise awareness, provide information and support to all children and parents on the problems of childhood bedwetting, daytime wetting and soiling and potty training, and to educate and support health, social care, early years and education professionals. In July 2020, the following resolution was agreed and passed by trustees: The Charity Commission gave formal consent under s.198(2)(a) of the Charities Act 2011 to amend the objects to read:

The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges.

The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

ERIC's three-year strategy (April 2021-24) sets out ERIC's vision: For all children and young people to live a healthy and happy life regardless of any bladder or bowel issue they may face. The Aims and Objectives are guided by annual delivery plans which are regularly reviewed by ERIC's Senior Leadership Team and Trustees.

ERIC is the only charity dedicated to children and young people's bladder and bowel conditions in the UK. ERIC is a member of the Paediatric Continence Forum, a campaigning group of health professionals and patient representatives that engages with the Government and policymakers to raise awareness of childhood bladder and bowel problems and to improve NHS services in this area of child health. We are also members of the NHS England led Bowel and Bladder National Project, the Health Conditions in Schools Alliance and the Bristol Health partner led Bladder & Bowel Confidence Health Integration Team.

**Personnel**

As at 31 March 2022, there were 15 staff (two full-time & 13 part-time). The staff team was supported throughout the year by 8 regular volunteers and with clinical guidance and support from members of ERIC's professional advisory committee.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**REVIEW OF THE YEAR'S ACTIVITIES**

The following report has been structured around ERIC's four main strategic goals:

**1. Empower children, young people and families with accessible support and information so that they feel in the best position to manage bladder and bowel conditions.**

With NHS services still stretched following the pandemic, the demand for ERIC's services remains extremely high. Analysis of call data has highlighted that we are only answering 1 in every 4 calls to our helpline. We have plans to address this in the coming year (see plans for the future section below) by increasing our capacity to answer these missed calls and reach more people with our family services. Feedback from helpline users immediately after contacting us demonstrates:

- 99% of callers said that we understood their needs well
- 85% of callers said they felt we gave them a strategy for tackling the problem they contacted us about
- 99% said they would recommend our Helpline to others

(Based on 611 completed surveys Apr 21-Mar 22)

We also gather feedback three months after the initial contact is made, to measure longer term impact:

- 90% of respondents said that their child's issue was either resolved, improved, or being effectively managed
- 65% felt more able to manage the day-to-day challenges of managing their child's condition
- 70% said contacting us had made a positive impact on their family life

(Based on 451 completed surveys Apr 21-Mar 22)

With support from the Garfield Weston Foundation, we continued to develop the helpline, with the addition of a Family Services Manager. This has enabled a stronger focus on team support and development along with piloting new services for families including a series of webinars for parents and carers to enable them to access additional support and resources.

Throughout the year, with support from an expert volunteer, the team worked towards helpline accreditation to endorse the quality of the Helpline Service, providing reassurance and confidence to callers of the respected framework that ERIC's helpline works within.

In Feb 2022, the ERIC helpline was awarded **Helplines Partnership Accreditation Standard** by the Helplines Partnership - the national membership body.

The Helplines Standard is a nationally recognised quality standard which defines and accredits best practice in helpline work to meet service users' needs. There is a set of criteria that we had to meet to demonstrate our ability to deliver the highest quality service. This involved submitting documentary evidence, a virtual assessment meeting and 'listening-in' to the team in operation to test their skills in delivering tailored information, emotional support, practical advice, and a listening ear. The Helplines Partnership assessor found much to praise our helpline for in their summary report including:

- Helpline planning is strongly focused on meeting the needs of callers.
- A clear commitment to continuous development to meet emerging needs.
- Strong communication across all departments of the organisation and a strong focus on safeguarding throughout the service.
- Helpline advisors consistently displayed a comprehensive range of contact handling behaviours and demonstrated high levels of knowledge and expertise. Their dedication and commitment to offering a high-quality service was clearly evident.
- Service user feedback shows an overwhelmingly positive response with 85% of respondents reporting that contacting ERIC had made a positive difference to their family's life and 100% happy to recommend ERIC to others.
- Volunteers spoken to as part of the assessment process reported feeling valued in their roles and full members of the helpline team.
- Training programme for helpline advisors is comprehensive and appropriate.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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Traffic to the ERIC website continues to grow with over 3 million pages of our website viewed from April 21 – March 22 by 897K users. This represents a 10% increase in users on the previous year. We've also received encouraging viewing figures for video content including two 'Bedwetting Live' Q&A events hosted on Facebook for World Bedwetting Day in May 2021 each being watched over 1K times within Facebook and 3.4K views of part one of our potty training workshop on YouTube.

We are committed to reducing language barriers to using our resources. In January 2022, we launched a translate feature which can be applied across the ERIC website with 18 different languages currently available with the ability to add more in line with demand. Clinicians frequently get in touch to request resources in other languages for the communities they are supporting. Over the last 6 months, over 15K texts have been translated with an average of 300 people a month using this service. Later in 2022 we also plan to introduce Language Line interpretation service and a British Sign Language facility with the aim of providing a more inclusive service.

The ERIC Engaged project was funded by the National Lottery Awards for All programme. The project is a peer to peer support group for parents and carers in the wider Bristol area, whose children experience bladder or bowel conditions. During the pandemic, the project moved online and there was an attempt this year to revert to the planned face-to-face 'meet ups.' We found that parents were more comfortable with the online sessions and accessing a closed Facebook group where they knew they could post messages of encouragement to others as well as seeking support for themselves and their families.

Year 1 of the ERIC Teens project was launched in summer 2021. Delayed due to Covid, we were under time pressures from our funder to complete by April 2022. Participation People, an expert youth organisation facilitated the project, recruiting the young people and supporting them to identify and co-create the resources and support they felt other young people would want to access. They now call themselves the ERIC Young Champions and in June 2022 we will be supporting them to takeover ERIC's social media channels to promote their work during World Continence Week and support them in writing an application for continuation funding for the next phase of the project.

**2. Maintain ERIC Enterprises as the number one provider of children's bowel and bladder learning & development and supplier of continence products.**

ERIC's priority for 2021/22 was to build on the existing range of learning and development opportunities for professional audiences. ERIC's first ever virtual Roadshow, which took place in November 2021 was a good example of this. The format was a series of short online, interactive workshops ranging from 1 to 2 hours long. Our aim was to cover new topics or broaden the outlook of participants by questioning and challenging certain aspects of children's continence care. The event was received extremely well with all the 150 attendees rating it as 'good' or 'excellent'.

Demand for ERIC's regular training webinars continued to grow, with more than 100 events being delivered over the year. Around 70% of these were to healthcare professionals and 30% to early years and education professionals. The income generated is an important segment of ERIC's funding streams and we were delighted that the income achieved was double what was budgeted. In order to meet continued demand, the team recruited another training officer and a fourth freelance trainer came into the fold.

To date, face to face training has not resumed since the pandemic began. The team is continuing to grow their knowledge around Zoom technology to make training as interactive as possible – even supporting another charity to help them get started delivering Zoom webinars. Overall, we feel that we now have a formula for online training with 100% of healthcare professionals rating training as good or excellent and 97% of early years & education professionals with the same rating.

We are now looking forward to our challenges for 2022 which include delivering ERIC's first hybrid conference in October 2022 and offering a new range of one-off courses on topical subjects.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**ERIC's Online Shop**

Selling children's continence products continues to generate surplus funds towards ongoing core costs, with bedwetting alarms the still main product sold in the shop both to the NHS and to parents directly.

This year we have migrated our shop to a new e-commerce platform, which has delivered an improved shopping experience for online customers and will enable ERIC to diversify our product range, carry out more focussed online marketing, and grow our retail income stream.

Income from online shop sales has been stable for several years and 2021-22 continued that pattern with total income of £229.9k, against £235.5k in 2020-21. However, given the challenging economic circumstances nationally and competition from other websites including Amazon and others, we are pleased to have maintained our market share.

For 2022-23 we are planning to expand wholesale sales to a wider range of institutional customers to include non-NHS businesses, charities and other organisations, and to offer a wider range of products to both wholesale and retail customers.

**3. Work collaboratively at a local, regional and national level to maximise efforts to raise awareness, influence policy and improve quality of services.**

Collaboration during the year has gone from strength to strength. ERIC's CEO continues to lead the children and young people's workstream of the NHSE-led National Bladder & Bowel project. This has resulted in the ERIC Team co-creating new resources identified as needed by families and professionals, which are also in line with ERIC priorities. The focus during this period has been on children and young people with learning disabilities and autism. New resources included a factsheet on Sensory needs and toileting which has been accessed over 10K times on the ERIC website and received high levels of engagement when shared on social media. In March 2022, we launched a new website content area on withholding - an issue we estimate 75% of calls to our helpline are about particularly in children under 5 years.

ERIC's CEO continues as vice-Chair of the national Paediatric Continence Forum and through this work has engaged with HPIG, the Health Policy Influencing Group, part of the National Children's bureau. The group has achieved great success in campaigning for babies, children and young people to be recognised as a special group within the new Integrated Care Systems and this has been included in the new Health & Social Care Bill.

At a more local level, in July 2021, a new app called 'CONFidence' was launched by BABCON HIT (Bladder & Bowel Confidence Health Integration Team), led by Bristol Health Partners. This is for anyone who experiences bladder or bowel leakage, or carers for a young person who does. ERIC contributed our expertise to the app's content creation alongside many other expert organisations. The app went on to receive a Nursing Times Award in November 2021 in the Continence Promotion and Care category. Also with Bristol Health Partners, ERIC has contributed to the EPICCC-19 study – Exploring Perspectives of the Impact on Continence Care of COVID 19.

ERIC regularly partners on academic research with universities. Currently ERIC is supporting medical students from the Universities of Warwick, Bristol and Leeds with research into various aspects of children's continence. All the projects are intended to drive up standards and encourage innovative approaches in paediatric continence care, policy and practice. Students have been invited to submit poster presentations at ERIC's conference in October 2022.

**4. Build a resilient and agile organisation that will thrive into the future.**

**Organisational Development**

Through 2021-22 a range of organisational development work was carried out, with the aim of increasing ERIC's capacity to deliver services and improving the charity's efficiency, to achieve higher levels of service delivery relative to expenditure. Work carried out in 2021-22 included development of a new finance system based on the Quickbooks platform; integration of the online shop with the finance system and CRM database to reduce staff time needed for data entry; development of the new online shop; and detailed financial and operational planning for growth and organisational change.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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At the end of the financial year the board approved the creation of a designated fund, as set out in 'Reserves' below, to enable this organisational development work to continue and expand in 2022-23. This will include website development; extensive work on the CRM database; further digital integration; staff training and professional development; and the creation of a social enterprise to manage and expand our trading activities.

**Fundraising**

The support of Trusts and Foundations continues to be an integral source of support for delivering ERIC's services. We are enormously grateful to all the Trusts that have supported our work for many years and were delighted to secure new grants and donations from Trusts who have supported us for the first time, enabling children and young people to overcome and manage distressing, life-ruining continence conditions.

This has enabled us to deliver our front-line services including our Helpline and embark upon new projects such as online support events for families, our ERIC Young Champions project and begin our brand-new Volunteer Programme for our Helpline.

This year, in the final phase of a multi-year grant from the Garfield Weston Foundation, we have continued to develop our Helpline, to adapt and innovate the service in response to the huge increase in demand we are experiencing.

We have received welcome support from a handful of small family Trusts towards our Helpline project and Volunteer programme, which is again in response to the huge increase in demand we are experiencing from families across the UK.

We would like to extend our thanks to the National Lottery Community Fund – for granting continuation funding for our family support group, Engaged, which has been running in Bristol since the beginning of the pandemic. At the end of 2019 ERIC was awarded funding from the James Tudor Foundation and we appreciate their flexibility in allowing us to delay starting our 'Teens' work until such time that they were resettled following the pandemic. This delay was rewarded by a group of dedicated young people coming forward to get involved. ERIC Young Champions worked together to share their experiences and to raise awareness of the challenges they face living with a bowel or bladder condition.

We are hugely grateful for the support we have received in 2021/22 from individuals. Both new and existing supporters have been very generous in these challenging times. The number of individual supporters has continued to climb, making such a difference to the lives of so many children, young people and their families.

The number of shop customers and helpline callers who donated after using ERIC's services is similar to the previous financial year while the total amount donated by first-time donors has slightly decreased.

Our appeal in summer 2021 was our most successful and raised over £13,000 (increase of 30%). ERIC's Christmas appeal however raised £9,000, a decrease of 30% compared to last year's appeal. This was the first sign for us that the impact of increased living costs was beginning to affect how much supporters were able to give. In good news:

- 10% more supporters now donate via a regular direct debit or standing order compared to the previous financial year. The total amount donated in the last 12 months climbed by 23% to reach £16,000.
- Community fundraising continued to be low due to the limited opportunities forced by Covid. Despite this, 23 community fundraisers raised £5,200.
- An extra £13,500 was donated by long-standing supporters when they received the donor newsletters or other communications of gratitude.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details about the adoption of the going concern basis can be found in the Accounting Policies.

**FINANCIAL REVIEW**

**Income**

The charity continued to adapt to the changing environment created by the COVID-19 pandemic with some success. Income for the year was £614,770, an increase of £43,093 on 2020-21.

Training income in particular performed well, forming 20% of income compared with 13% in 2020-21. This was in part due to the move to extensive online training, which allowed the charity to provide training to a much wider range of organisations.

ERIC's online shop also performed well, with shop income forming 37% of total income compared to 31% in 2020-21.

**Expenditure**

Total expenditure for the year was £584,228. Of this, the cost of goods sold was 28% of the total, 58% was for other charitable activities, and 14% for fundraising expenditure.

**Summary**

The charity made a net surplus of £30,542 in 2021-22. This resulted in a closing balance sheet showing net assets of £289,999, comprising restricted funds of £21,715 and unrestricted funds of £268,284. The restricted funds were provided to support the ERIC Helpline.

The Trustees reviewed the reserves policy at the close of the year and approved a revised policy requiring unrestricted reserves of £158,244 (see 'Reserves Policy' below).

**RESERVES POLICY**

**Reserve Policy Statement April 2022**

ERIC has a reserves policy that is reviewed annually by the trustees. ERIC currently seeks to hold reserves of £158,244, which is sufficient to meet three months' operating costs including wind-up costs. This figure is reviewed by the trustees on a quarterly basis. The cash balances of the charity are currently invested in a fixed rate account with Scottish Widows.

The target level for reserves for 2021-22 was £138,033 and at the close of the 2021-22 financial year, ERIC held unrestricted reserves of £268,284. The actual unrestricted funds held at the year end were therefore considerably higher than the figure required by the reserves policy, and the Trustees agreed to create a Designated Fund of £102,830 for organisational development. This money will be used in 2022 to invest into digital systems and other organisational development to support the growth and improvement of the ERIC Helpline and other services.

**MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association the charity has the power to invest in any way that the trustees see fit.

**RISK MANAGEMENT**

Strategic, business and operational risks are contained within ERIC's risk assessment. The risk assessment is monitored by the board of trustees at their quarterly meeting and risks identified are promptly actioned. A full review of the risks that may apply to ERIC in 2022/23, along with the likelihood, impact and mitigating actions will be presented to the Trustees in July 2022.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

ERIC was established on 4 November 1988 under the auspices of the Children's Society and was registered as an independent charity by the Charity Commission with effect from 1 April 1991, Charity number 1002424. ERIC was registered as a Company Limited by Guarantee on 7 February 1991, Company registration number 2580579. ERIC's registered office is 36 Old School House, Britannia Road, Bristol, BS15 8DB.

The charity is governed by its Memorandum and Articles of Association. At the year-end, there were six trustees of whom all are directors of the charity. The trustees form the Board of Trustees. The paid employees who form the staff team report to the Board of Trustees via the Director. The staff team is responsible for carrying out all areas of the charity's activities.

**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

New trustees are recruited by open advertisement in line with the charity's policy on equal opportunities or co-opted to fill specialist roles e.g. people with medical or marketing experience. They are formally voted in at the next Annual General Meeting.

**POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees are given an induction pack and are encouraged to undertake external training events where these will facilitate the undertaking of their role. All trustees are given opportunities for training on new regulations or changes within the voluntary sector.

**ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity and meets at least four times a year. Where appropriate Trustees have a designated responsibility for areas e.g. safeguarding, finance, HR, legal issues. The Treasurer stood down from the board in October 2021 and trustees are actively looking to recruit a replacement. In the interim, the CEO and Finance Manager, both of whom are experienced in charity finance are taking a strategic overview as well as managing day to day finances. Robust systems are in place in readiness to brief an incoming treasurer.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

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**PLANS FOR FUTURE PERIODS**

ERIC starts the 2022/23 financial year in a strong position. We will continue to work to year two of our three year strategic plan, focussing on our strategic goals and priority actions. The following are worthy of particular note:

- Excess reserves placed in a designated fund will enable our efforts to invest in IT and technology which will support ERIC's continued growth and professionalism. In the current climate we are even more committed to retaining key staff and making ourselves an attractive employer, so developing and ERIC's culture, valuing our team as well as enabling them to feel empowered and engaged is an even higher priority.
- Our work to empower children, young people and families with accessible support and information so that they feel in the best position to manage bladder and bowel conditions has been given a fantastic boost due to the National Lottery Reaching Communities Fund awarding ERIC £358,000 over three years. This will transform ERIC's existing Helpline service to encompass a broader range of family services, increasing capacity to support families, so that everyone who reaches out to us to be able to access support. It will also allow us to develop service delivery to become more inclusive, respond to families' needs and engage communities which experience health inequalities (e.g. BAME families, looked after children).
- In partnership with the University of the West of England we have been successful in securing funding for a PhD student to work alongside ERIC for three years on the THRIVE project – looking at toileting health promotion in every early years opportunity. This creates a great opportunity for ERIC to lead our own research with the aim of raising the profile of the need to promote healthy bladders and bowels in babies and young children.
- We aim to set up a social enterprise entity so that ERIC has scope to broaden activities that will generate earned income for the charity. ERIC's new online shop platform and move to online training provide great opportunities for expansion and diversification and we are determined over time to ensure we can secure sufficient income to protect core services for the children and families needing information, education and support.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**L G Montgomery**  
Treasurer & Trustee  
Date:

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ERIC (EDUCATION AND  
RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE) ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Joseph Scaife FCA DChA

**BISHOP FLEMING LLP**  
Chartered Accountants  
10 Temple Back  
Bristol  
BS1 6FL

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	88,450	158,337	246,787	250,016
Charitable activities	4	-	367,756	367,756	254,655
Investments		-	227	227	208
Other income	5	-	-	-	66,798
<b>Total income</b>		<b>88,450</b>	<b>526,320</b>	<b>614,770</b>	<b>571,677</b>
<b>Expenditure on:</b>					
Raising funds	6	-	83,136	83,136	58,435
Charitable activities	7	88,559	412,533	501,092	428,622
<b>Total expenditure</b>		<b>88,559</b>	<b>495,669</b>	<b>584,228</b>	<b>487,057</b>
<b>Net movement in funds</b>		<b>(109)</b>	<b>30,651</b>	<b>30,542</b>	<b>84,620</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		21,824	237,633	259,457	174,837
Net movement in funds		(109)	30,651	30,542	84,620
<b>Total funds carried forward</b>		<b>21,715</b>	<b>268,284</b>	<b>289,999</b>	<b>259,457</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**REGISTERED NUMBER:02580579**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	<b>5,000</b>	5,841
		<u>5,000</u>	<u>5,841</u>
<b>Current assets</b>			
Stocks		15,991	20,967
Debtors	12	85,878	61,663
Cash at bank and in hand		272,292	283,210
		<u>374,161</u>	<u>365,840</u>
Creditors: amounts falling due within one year	13	(89,162)	(112,224)
<b>Net current assets</b>		<b>284,999</b>	253,616
<b>Total assets less current liabilities</b>		<b>289,999</b>	259,457
<b>Net assets excluding pension asset</b>		<b>289,999</b>	259,457
<b>Total net assets</b>		<b>289,999</b>	259,457
<b>Charity funds</b>			
Restricted funds	14	21,715	21,824
Unrestricted funds	14	268,284	237,633
<b>Total funds</b>		<b>289,999</b>	259,457

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)  
REGISTERED NUMBER:02580579**

**BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2022**

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The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**L G Montgomery**

Date:

The notes on pages 15 to 28 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(8,405)</b>	51,692
<b>Cash flows from investing activities</b>		
Bank interest received	<b>227</b>	208
Purchase of tangible fixed assets	<b>(2,740)</b>	(3,552)
<b>Net cash used in investing activities</b>	<b>(2,513)</b>	<b>(3,344)</b>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(10,918)</b>	<b>48,348</b>
Cash and cash equivalents at the beginning of the year	<b>283,210</b>	234,862
<b>Cash and cash equivalents at the end of the year</b>	<b>272,292</b>	283,210

The notes on pages 15 to 28 form part of these financial statements

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**1. GENERAL INFORMATION**

The charity is incorporated and its registered office is 36 Old School House, Britannia Road, Kingswood, Bristol, BS15 8DB.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ERIC (Education and Resources for Improving Childhood Continence) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.2 GOING CONCERN**

The charity has cash resources and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. ACCOUNTING POLICIES (continued)**

**2.3 INCOME**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. ACCOUNTING POLICIES (continued)**

**2.4 EXPENDITURE (CONTINUED)**

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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**2.7 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.8 DEBTORS**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**2. ACCOUNTING POLICIES (continued)**

**2.10 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 FINANCIAL INSTRUMENTS**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 PENSIONS**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.13 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. INCOME FROM DONATIONS AND LEGACIES**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Donations	88,450	158,337	<b>246,787</b>	250,016
TOTAL 2021	<u>130,286</u>	<u>119,730</u>	<u>250,016</u>	

Grants and donations (of £10,000 or more) have been received from the following organisations:-

Supporting the National Constipation Programme (unrestricted)	£35,000
Brook Trust (restricted)	£10,000

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Conference, training and family services income	134,451	<b>134,451</b>	76,739
Shop income	233,305	<b>233,305</b>	177,916
	<u>367,756</u>	<u><b>367,756</b></u>	<u>254,655</u>
TOTAL 2021	<u>254,655</u>	<u>254,655</u>	

**5. OTHER INCOMING RESOURCES**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Coronavirus Job Retention Scheme Grant and other COVID related grants	-	-	66,798
TOTAL 2021	<u>66,798</u>	<u>66,798</u>	

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. EXPENDITURE ON RAISING FUNDS**

**COSTS OF RAISING VOLUNTARY INCOME**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
General fundraising costs	5,877	<b>5,877</b>	815
Voluntary income - wages and salaries	69,751	<b>69,751</b>	51,559
Voluntary income - NI	3,852	<b>3,852</b>	3,271
Voluntary income - pension costs	3,656	<b>3,656</b>	2,790
	<u>83,136</u>	<u><b>83,136</b></u>	<u>58,435</u>
TOTAL 2021	<u>58,435</u>	<u>58,435</u>	

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Conference and training	-	26,977	<b>26,977</b>	35,610
Family services	-	176,330	<b>176,330</b>	60,577
Campaign activity expenditure	-	8,342	<b>8,342</b>	25,253
Other charitable expenditure	88,559	38,119	<b>126,678</b>	122,846
Shop	-	162,765	<b>162,765</b>	184,336
	<u>88,559</u>	<u>412,533</u>	<u><b>501,092</b></u>	<u>428,622</u>
TOTAL 2021	<u>131,619</u>	<u>297,003</u>	<u>428,622</u>	

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)**

**Summary by expenditure type**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Conference and training	-	-	26,977	<b>26,977</b>	35,610
Family services	176,330	-	-	<b>176,330</b>	60,577
Campaign activity expenditure	8,342	-	-	<b>8,342</b>	25,253
Other charitable expenditure	242	3,581	122,855	<b>126,678</b>	122,846
Shop	24,342	-	138,423	<b>162,765</b>	184,336
	<u>209,256</u>	<u>3,581</u>	<u>288,255</u>	<u><b>501,092</b></u>	<u>428,622</u>
<b>TOTAL 2021</b>	<u><u>193,977</u></u>	<u><u>1,855</u></u>	<u><u>232,790</u></u>	<u><u>428,622</u></u>	

**8. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £2,150 (2021 - £1,450).

Other financial services payable to the independent examiner amounts to £2,325 (2021 - £2,050).

**9. STAFF COSTS**

	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	<b>260,099</b>	229,069
Social security costs	<b>14,274</b>	11,041
Contribution to defined contribution pension schemes	<b>12,142</b>	11,487
	<u><b>286,515</b></u>	<u>251,597</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2022 No.</b>	<b>2021 No.</b>
Full-time	<b>2</b>	2
Part-time	<b>13</b>	12
	<u><b>15</b></u>	<u>14</u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**9. STAFF COSTS (CONTINUED)**

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel received aggregate remuneration of £58,442 (2021: £48,368).

**10. TRUSTEES' REMUNERATION AND EXPENSES**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST OR VALUATION</b>	
At 1 April 2021	<b>8,002</b>
Additions	<b>2,740</b>
At 31 March 2022	<b>10,742</b>
<b>DEPRECIATION</b>	
At 1 April 2021	<b>2,161</b>
Charge for the year	<b>3,581</b>
At 31 March 2022	<b>5,742</b>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<b>5,000</b>
At 31 March 2021	<b>5,841</b>

**12. DEBTORS**

	<b>2022 £</b>	2021 £
Trade debtors	<b>63,458</b>	58,962
Other debtors	<b>4,656</b>	-
Prepayments and accrued income	<b>17,764</b>	2,701
	<b>85,878</b>	61,663

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	£	£
Bank loans	-	15,000
Trade creditors	<b>32,383</b>	6,971
Other taxation and social security	<b>3,056</b>	8,172
Other creditors	<b>426</b>	999
Accruals and deferred income	<b>53,297</b>	81,082
	<hr/> <b>89,162</b> <hr/>	<hr/> 112,224 <hr/>
	<b>2022</b>	2021
	£	£
Deferred income at 1 April 2021	<b>79,332</b>	127,590
Resources deferred during the year	<b>50,722</b>	79,332
Amounts released from previous periods	<b>(79,332)</b>	(127,590)
	<hr/> <b>50,722</b> <hr/>	<hr/> 79,332 <hr/>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Designated Funds - all funds	-	-	-	102,830	102,830
<b>GENERAL FUNDS</b>					
General Funds - all funds	237,633	526,320	(495,669)	(102,830)	165,454
<b>TOTAL UNRESTRICTED FUNDS</b>	<b>237,633</b>	<b>526,320</b>	<b>(495,669)</b>	<b>-</b>	<b>268,284</b>
<b>RESTRICTED FUNDS</b>					
Information and Helpline	21,824	88,450	(88,559)	-	21,715
<b>TOTAL OF FUNDS</b>	<b>259,457</b>	<b>614,770</b>	<b>(584,228)</b>	<b>-</b>	<b>289,999</b>

Information and Helpline fund was established with grants towards providing direct one-to-one support from our telephone and email helpline.

The target level of reserves for 2021-22 was £138,033 and at the close of the 2021-22 financial year, ERIC held unrestricted reserves of £268,284. The actual unrestricted funds held at the year end were therefore considerably higher than the figure required by the reserves policy, and the Trustees agreed to create a Designated Fund of £102,830 for organisational development. This money will be used in 2022 to invest into digital systems and other organisational development to support the growth and improvement of the ERIC Helpline and other services.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**14. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	151,680	441,391	(355,438)	237,633
	<u>151,680</u>	<u>441,391</u>	<u>(355,438)</u>	<u>237,633</u>
<b>RESTRICTED FUNDS</b>				
Information and Helpline	19,540	130,286	(128,002)	21,824
Early Intervention Project	3,617	-	(3,617)	-
	<u>23,157</u>	<u>130,286</u>	<u>(131,619)</u>	<u>21,824</u>
	<u>23,157</u>	<u>130,286</u>	<u>(131,619)</u>	<u>21,824</u>
<b>TOTAL OF FUNDS</b>	<u>174,837</u>	<u>571,677</u>	<u>(487,057)</u>	<u>259,457</u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,377	2,623	5,000
Current assets	19,338	354,823	374,161
Creditors due within one year	-	(89,162)	(89,162)
<b>TOTAL</b>	<b>21,715</b>	<b>268,284</b>	<b>289,999</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,377	3,464	5,841
Current assets	19,447	346,393	365,840
Creditors due within one year	-	(112,224)	(112,224)
<b>TOTAL</b>	<b>21,824</b>	<b>237,633</b>	<b>259,457</b>

**16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING  
ACTIVITIES**

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<b>30,542</b>	84,620
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>3,581</b>	1,855
Dividends, interests and rents from investments	<b>(227)</b>	(208)
Decrease in stocks	<b>4,976</b>	1,302
Decrease/(increase) in debtors	<b>(24,215)</b>	10,346
Decrease in creditors	<b>(23,062)</b>	(46,223)
<b>NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES</b>	<b>(8,405)</b>	51,692

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**17. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2022</b>	2021
	£	£
Cash in hand	<b>272,292</b>	283,210
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>272,292</b>	283,210

**18. ANALYSIS OF CHANGES IN NET DEBT**

	<b>At 1 April 2021</b>	<b>Cash flows</b>	<b>At 31 March 2022</b>
	£	£	£
Cash at bank and in hand	283,210	(10,918)	272,292
Debt due within 1 year	(15,000)	15,000	-
	<b>268,210</b>	<b>4,082</b>	<b>272,292</b>

**19. OPERATING LEASE COMMITMENTS**

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	£	£
Not later than 1 year	-	1,835

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)**

England & Wales - Charity number 1002424

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# Accounts

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD  
CONTINENCE)**

**(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

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**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	L G Montgomery, Chair Dr E M Fleming D J Gordon E G D James, Treasurer (resigned 10 February 2021) C Lindsay J W Cains, Treasurer K L Tomlin W Thompson (appointed 27 April 2021)
<b>Company registered number</b>	02580579
<b>Charity registered number</b>	1002424
<b>Registered office</b>	36 Old School House Britannia Road Kingswood Bristol BS15 8DB
<b>Patrons</b>	Professor Sir Eric Thomas
<b>President</b>	Dr Anne Wright, Lead Consultant, Children's Bladder Service, Evelina Hospital, Guy's and St Thomas' NHS Foundation Trust
<b>Accountants</b>	Bishop Fleming LLP Chartered Accountants 10 Temple Back Bristol BS1 6FL
<b>Bankers</b>	National Westminster Bank Plc 40 Queens Road Clifton Bristol BS8 1RF  Triodos Bank Deanery Road Bristol BS1 5AS
<b>Chief Executive Officer</b>	J Rayner

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of ERIC (Education and Resources for Improving Childhood Continence) (the company) for the year ended 31 March 2021. The Trustees confirm that the Annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**POLICIES AND OBJECTIVES**

The principal activity of ERIC is to raise awareness, provide information and support to all children and parents on the problems of childhood bedwetting, daytime wetting and soiling and potty training, and to educate and support health, social care, early years and education professionals. In July 2020, the following resolution was agreed and passed by trustees: The Charity Commission have given formal consent under s.198(2)(a) of the Charities Act 2011 to amend the objects to read:

- The relief of sickness and the promotion of health among children and young people with bladder and/or bowel conditions, and/or toilet training challenges.
- The protection and preservation of the environment for the public benefit by the promotion of waste reduction, re-use and the use of surplus continence products, including but not limited to nappy products and wipes.

The Aims and Objectives are guided by ERIC's three-year Strategy. The strategy for April 2017- March 2020 was reviewed and extended to March 2021 to guide the organisation during Covid 19.

ERIC is the only organisation of its type nationally and internationally. ERIC is a member of the Paediatric Continence Forum, a campaigning group of health professionals and patient representatives that engages with the Government and policymakers to raise awareness of childhood bladder and bowel problems and to improve NHS services in this area of child health. We are also members of the NHS England led Bowel and Bladder National Project, the Health Conditions in Schools Alliance and the Bristol Health partner led Bladder & Bowel Confidence Health Integration Team.

**REVIEW OF THE YEAR'S ACTIVITIES**

The impact of the Covid 19 pandemic forced us to focus on the immediate needs of children, young people and families. Although we started 2020/21 with a healthy financial surplus, we were aware that it would diminish quickly with our income streams from the NHS sales of training and purchases from our online shop. Added to which it felt impossible to predict the fundraising landscape.

As a result, we proceeded with caution, whilst adapting to working from home, introducing digital solutions, developing new resources and being creative in how we work with volunteers, enabling them to become integral to the ERIC team. The report that follows highlights how the efforts of everyone resulted in ERIC responding to the needs of more children, young people and families than ever before.

**Personnel**

At 31 March 2021, there were 13 members of staff (2 full-time, 11 part-time). The staff team was supported by 7 regular volunteers with a further 7 providing help when they could. ERIC's Professional Advisory Committee were on-hand throughout the year offering clinical advice and guidance.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Organisation Development**

We continue to review the effectiveness and productivity of the organisation, streamlining processes where possible and investing in our digital technology. This escalated during the past year as we adapted to new demands arising from the Covid 19 pandemic. In January 2021 we revisited ERIC's Strategic Plan and agreed priorities for April 2021 to March 2024. This reflects the new ways of working we have adopted, opportunities and the amended charity objects reflecting the public health and environmental impacts of children's bowel and bladder conditions.

**Key aim 1 - To improve the social environment for children, teenagers, and their families in relation to bowel and bladder control.**

The impact of Covid 19 upon young people and their families in terms of isolation and reduction of NHS services, has prompted us to work hard on new and more diverse ways of raising awareness.

We have embraced the move towards a more digital world and have developed a variety of resources in different mediums (podcast, blogs, animations, articles) and are sharing these across different platforms. Rather than waiting for our service users to find ERIC, we are proactively reaching out to where people are already communicating with each other and looking for information and help.

A key example is our continued engagement on ERIC's Instagram account with a younger demographic. In August 2020, we launched our Let's go Potty campaign primarily as an Instagram driven campaign to engage with a more varied audience. Since the launch we have gained 550 followers. This has also raised interest in the ERIC Instagram account, which now has 880 followers (an increase of 109% on the previous year).

In addition, at the end of March 2021 there were:

- 4,580 Twitter followers (an increase of 23% on the previous year)
- 6,989 Facebook followers (an increase of 30% on the previous year).
- Our bi-monthly e-newsletter has 4,856 subscribers (an increase of 22% on the previous year owing to needing to unsubscribe inactive subscribers).
- Our Health Unlocked online peer to peer support community has 6,225 all time member (an increase of 50% on the previous year).

In July 2020 we began recording and releasing podcast episodes in order to address the most commonly asked questions on the ERIC helpline. There have been 1,672 plays across seven episodes with the most popular on treating childhood constipation being played 428 since it went live in October. 78% of downloads have been from within the UK with the rest spread across the globe. We are very pleased with the reach this new medium has had across new audiences and plan to record more on a variety of subjects and include service users in future episodes.

In August 2020, we released our second short explainer video: The Pooper Highway on our website and across our social media channels. In just over 2 minutes the animation explains what the key signs of constipation are in children, how they should be assessed and treated. It's been viewed over 6,000 times via YouTube and received very positive feedback from parents who've shown it to their children such as this Mum, Jay:

"My son is 9 and started having problems 6 weeks ago. It's been so stressful and came across Eric on my search engine last night looking for help for both of us this is fantastic! I don't feel so alone now, and I can show my son videos, so he feels less alone too".

In October 2020, our best practice guidance for Managing Toileting in Nurseries, Schools and College was awarded a Nursing Times Award in the category Continence Promotion and Care.

Feedback from our service users reveals how much they value hearing other people's experiences and not feeling alone with these issues which still carry considerable stigma. We continue to share personal experiences in our newsletter, one such example was the dad of a teenage boy who has faced considerable bladder challenges. To raise awareness of his son's condition and the help they received from ERIC, he arranged to have the ERIC logo printed on his son's football team's away kit. A blog post that he wrote about their experience received a fantastic response when we shared it on Facebook.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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Over the year we've been closely involved with the development of two new apps:

- The University of Bristol URApp bladder training app aimed at teenagers launched in October 2020 and;
- The Bladder and Bowel Confidence (BABCON) app which is aimed at adults and parents/carers of children and young people facing continence challenges.

A Potty Training webinar series, funded by the Novia Foundation, that ran in Jan and Feb 2021 which was promoted and shared on Instagram has proved to be very successful in terms of engagement. Each episode has received around 150 – 200 views within Instagram and 2.5K views on YouTube.

In December 2020, an interview with ERIC about potty training including multiple links to our resources was published on the BBC Tiny Happy People's website and social media channels (primarily Instagram).

In January 2021 we took delivery of life sized Wee and Poo mascot costumes along with mini 2 ft high toy versions. These were generously funded by the John James Bristol Foundation. Once COVID restrictions have been lifted we intend to get these mascots out and about to spread awareness of bladder and bowel issues, reduce the stigma and get people talking. We have been able to share images of them on social media alongside key healthy bladder and bowel promotion messages.

Throughout 2020/21 ERIC's CEO continued engagement with the NHS England led National Bladder and Bowel Health Programme (NBBHP), becoming Chair of the Paediatric & Transition Work Stream. The profile of the programme has been strengthened and constipation has been taken on board as a regional priority for the NHSE Children's and Young Peoples Transformation programme in the South West. It is now also a current priority of the Learning Disabilities Mortality Review (LeDeR), set up by NHS England to improve the health and social care of people with learning disabilities. The review identified constipation as an unnecessary cause of death in people with learning disabilities and is committed to improvements becoming embedded in children's continence services. This creates a huge opportunity for championing service improvement and raising awareness of children's continence conditions over the next 3 years.

In July 2020, ERIC's CEO took on the role of joint Chair, alongside a colleague from Bladder & Bowel UK. The PCF is a campaigning group of health professionals, patient representatives and commercial members that engages with the Government and policymakers nationally to raise awareness of childhood bladder and bowel problems and to improve NHS services in this area of child health. This role compliments involvement in the NHSE-led NBBHP.

**Key aim 2 - To enable children, teenagers, and families to make informed choices about bowel and bladder health.**

ERIC's **Helpline and Information Service** provides vital support to parents and carers. The Helpline team responded to 3,491 contacts from families and professionals over the year – a 42% increase on the previous year. This sharp rise was made possible by our increased team capacity through recruiting volunteer nurses and the time they have generously given to support families.

Sadly, it also reflects the pressures that have been placed on NHS services including paediatric bowel and bladder services, which have been scaled back or withdrawn as a result of Covid-19, leaving many families with no-where else to turn to for help. We know that we have only been able to respond to 1 in 4 calls made to our Helpline over the last year – this demonstrates the unprecedented demand on our service.

We ask everyone that uses our Helpline for their feedback:

Immediately after contacting us:

- 98% said we understood their child's needs well.
- 87% said they felt ERIC gave them a strategy for tackling the problem they contacted us about. 99% said they would recommend the Helpline to others.

(Based on 490 completed feedback surveys Apr '20 – Mar '21)

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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We also gather feedback three months after the contact is made to measure longer term impact:

- 89% of respondents told us their child's issue was either resolved, improved or being effectively managed.
- 64% felt more able to manage the day to day challenges of managing their child's condition.
- 73% said contacting the ERIC Helpline had made a positive impact on family life.

(Based on 211 completed follow-up surveys Apr '20 – Mar '21)

The ERIC website continues to be a crucial means of delivering our information to families and young people affected by bowel and bladder problems and the health and education professionals who care for them. During 2020/21:

- over 95,000 information leaflets were downloaded.
- 2,358 transactions were made on our online shop.
- 1,619 online donations were made.

In 2020/21 more than 820,000 people visited our website, an increase of nearly 20% on the previous 12-month period. The growing share of website visitors using mobile devices to access our resources has been a key driver in our plans to make all our digital resources accessible on smart phones. We also saw a sharp rise in families and early years professionals looking for reliable and trusted information on potty training.

**Key aim 3 - To increase early intervention into childhood bowel and bladder issues.**

In all of our work we advocate early intervention or prevention as critical to identifying and treating bladder and bowel conditions. In an attempt to reach a much wider audience and to raise awareness and give support to early years practitioners, teachers and families in enabling children to go to the toilet independently by the time they go to school we have set the groundwork for ERIC's Let's Go Potty, Let's Go Together campaign.

Due to the distraction of Covid, we soft launched the new Let's Go Potty web sub-site, re-branding materials and beginning conversations of toilet training via blogs, podcasts and Instagram.

To take the campaign forward we must work collaboratively with other organisations involved in early years, education and public health. This year hasn't been the right time but there is significant interest in our campaign and we are hopeful to have good progress to report in the next annual report.

**Training for Healthcare Professionals**

2020 brought new challenges for the ERIC Training team. Our face-to-face training had to stop immediately, and we were then furloughed from April until July. On our return, we immediately set about converting our conference planned for 6<sup>th</sup> October to a virtual event with the help of an e-conferencing company. The response from our healthcare professional supporters was amazing with 337 of them registering for the event. The feedback from many was that they appreciated ERIC still being there for them and continuing with the conference in such difficult times. Feedback includes:

"A triumph. An excellent introduction to a proper virtual conference and thanks for keeping us all going".

"A very informative and slick conference which was very well organised and efficient. The speakers were all very engaging and confident. I have not only taken a lot away but enjoyed it so much I was clapping at the end to myself in my kitchen. A big thank you very much to all involved! I am looking forward to the next one".

Having delivered our first e-conference, we then turned our attention to converting our face-to-face courses into online sessions. Once we had re-designed the programmes and the trainers and facilitators had mastered Zoom webinar functionality, we started to pilot our webinars in November and by January we had finalised our online offering. From November 2020 to March 2021, we delivered 21 webinar sessions and trained 620 professionals working with children including healthcare professionals, early years and education professionals and support workers.

Going forward, we will continue to offer webinars alongside our face to face training and this will open many new opportunities for the future such as new courses, blended learning and the ability to reach more people across the UK and beyond!

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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### **Fundraising**

The support of Trusts and Foundations, large and small, is vital to ERIC's work and the families who come to us for help. We are enormously grateful for their help in enabling children and young people to overcome and manage distressing, life-ruining continence conditions.

We value each funders' unique contribution and on behalf of all the families we support, thank you to all the Trusts and Foundations that have supported us this year.

The response from many of the Trusts that have supported our work for many years saw them increasing their levels of funding this year for which we are truly grateful. And we were delighted to be chosen by several new Trusts as a recipient of their funding. Overall income from Trusts and Foundations has been impacted this year as a result of the Covid crisis. However we were fortunate in being able to secure one-off emergency funding from the Charities Aid Foundation via their Covid Emergency Response Funds and their Resilience Fund. Funding from CAF has been used to keep our vital Helpline service running.

**Helpline Development Project** – we are particularly grateful to the support of the Trustees of the Garfield Weston Foundation who gave us permission to bring forward funding that they had awarded us in 2020/21, allowing us to spend this multi-year award over two years rather than three. This has enabled us to accelerate our Helpline Development Project and to respond to the rapidly changing environment that Covid has created.

The support we have received in 2020/21 from individuals has been unprecedented. We witnessed an increase in donations from both new and existing supporters.

- The total in donations made by our online shop customers surpassed last year's despite the shop being closed down for an entire quarter.
- The percentage of helpline callers who donated has stayed the same at 15%. However, due to the increased capacity and high satisfaction with our service, helpline users donated over £9,000 (previous year: £4,900)
- Our Christmas appeal raised £13,000. Double last year's total which at the time was our most successful end of year appeal. The summer appeal (emergency COVID appeal) was also our most successful and raised over £10,000.
- Supporters who donate via direct debit or standing order, raised over £13,000 an increase of 30% on to the previous year.
- The rate of attrition remains extremely low. We lost 2 regular donors and gained 33 new ones.
- ERIC has struggled to increase its community fundraising income and during 2020/21, volunteer fundraisers raised £5,200, an increase of £1,000 on the previous year.

### **ERIC's Online Shop**

Selling children's continence products continues to generate surplus funds towards ongoing core costs, with bedwetting alarms continuing to be the main product sold in the shop both to the NHS and to parents directly.

It is important to reflect the distinction between ERIC's commercial function and the role of ERIC's Helpline. The Helpline operates in accordance with NICE guidelines and recognises alarms to one of the first line treatments alongside medication. We therefore do not recommend alarms or market alarms for sale via the Helpline and family support services. We advise helpline callers to visit their GP for a full assessment, which will identify the treatment needed.

Despite the shop operating on a very minimal basis during the first quarter of 20/21, trade picked up extremely well during the year and the surplus funds generated were slightly higher than the previous full year of trading.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**GOING CONCERN**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details about the adoption of the going concern basis can be found in the Accounting Policies.

**FINANCIAL REVIEW**

**Income**

Total income for the year was £571,677. 31% of income was generated from Trading, 13% from Training & Conference and 55% from Fundraising and other activities.

**Expenditure**

Total expenditure for the year was £487,057. 38% of expenditure was for Trading stock, 50% was for other charitable activities, and 12% for fundraising expenditure.

**Summary**

A net surplus of £84,620 was recorded.

**RESERVES POLICY**

ERIC has a reserves policy which is reviewed annually by the trustees. The policy states that the charity will where possible hold reserves sufficient to cover three months' operating costs, including premises, staff, office and redundancy costs. In the calculation of reserve levels, an allowance is also made for winding-up costs in the event that the trustees were forced to close the charity.

The target level of reserves for 2020-21 was £138,033. The target level of reserves for 2019-20 had been £167,250, but during 2020-21 the charity was able to reduce operating costs and the target level of reserves was reduced accordingly.

At the close of 2020-21 financial year ERIC held unrestricted reserves of £237,633. As this is considerably in excess of the target level for reserves, the trustees have agreed plans for spending the excess funds to meet ERIC's strategic goal to build a resilient and agile organisation that will thrive into the future. This includes:

- Recruitment, training and management of volunteers supporting the delivery of core work. To also recruit an apprentice to support deliver, particularly online training and digital marketing
- Staff training and development to improve services and leadership
- Investment into website, online services and digital systems to improve services and reduce administrative costs
- Procurement of specialist support for organisational development.

The actual and target levels for reserves are reviewed quarterly and the trustees aim to bring unrestricted reserves down to the target level over the course of 2021-22.

**MATERIAL INVESTMENTS POLICY**

Under the Memorandum and Articles of Association the charity has the power to invest in any way that the trustees see fit.

**RISK MANAGEMENT**

During the year, the Trustees identified in detail the strategic, business and operational risks the charity faces, prioritised these risks and identified actions needed to offset these. Work has continued to address the key risk areas and a system of monitoring put into action on a 3-monthly basis, at Board meetings. The charity did not have a risk strategy for a health pandemic, however the plans in place enabled ERIC to react quickly and respond proportionately.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**CONSTITUTION**

ERIC was established on 4 November 1988 under the auspices of the Children's Society and was registered as an independent charity by the Charity Commission with effect from 1 April 1991, Charity number 1002424. ERIC was registered as a Company Limited by Guarantee on 7 February 1991, Company registration number 2580579. ERIC's registered office is 36 Old School House, Britannia Road, Bristol, BS15 8DB.

The charity is governed by its Memorandum and Articles of Association. At the year-end, there were seven trustees of whom all are directors of the charity. The trustees form the Board of Trustees. The paid employees who form the staff team report to the Board of Trustees via the Director. The staff team is responsible for carrying out all areas of the charity's activities.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

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**METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

New trustees are recruited by open advertisement in line with the charity's policy on equal opportunities or co-opted to fill specialist roles e.g. people with medical or marketing experience. They are formally voted in at the next Annual General Meeting.

**POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

New trustees are given an induction pack and are encouraged to undertake external training events where these will facilitate the undertaking of their role. All trustees are given opportunities for training on new regulations or changes within the voluntary sector.

**ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Board of Trustees administers the charity and meets at least four times a year. Where appropriate Trustees have a designated responsibility for areas e.g. safeguarding, finance, HR, legal issues. There is a finance sub-committee which meets every two months. The Chief Executive, appointed by the trustees, manages the operations of the charity.

**PLANS FOR FUTURE PERIODS**

ERIC starts the new budget year in a good position. Over the past five years we have seen our surpluses steadily grow as a result of maintaining close control of operating costs and focussing on the priorities set in ERIC's three-year strategy.

In the first half of 2020/21 the national lockdown and the direct impact on the NHS resulted in a significant drop in income from ERIC's enterprise activities i.e. our on-shop and training for healthcare professionals. We predicted this and the potential impact this would have on covering salaries and operating costs. As a result the majority of the staff team were furloughed at the end of March 2020. As restrictions lifted, staff made a gradual return, with everyone resuming full working hours by end of October 2020.

A new strategy for 2021-2024 has been developed and takes into account our learning from the Covid 19 pandemic in terms of our immediate needs and new opportunities, within the context of preserving funds and maintaining control of costs. In summary we plan to:

Build on ERIC's Helpline to develop a new Family Support Service, introducing a range of additional support which is flexible and accessible via a range of mediums.

Maintain ERIC Enterprises as the number one provider of children's bowel and bladder learning & development and supplier of continence products. We plan to do this by continuing to develop and diversify our learning and development offer and enhance ERIC's on-line shop.

Work collaboratively at a local, regional and national level to maximise efforts to raise awareness, influence policy and improve quality of services.

Continue our efforts to remain a resilient and agile organisation by developing our volunteering programme; valuing the ERIC team, enabling them to feel engaged and confident in their work; and continuing with our programme of improving efficiency and effectiveness across the organisation.

Approved by order of the members of the board of Trustees and signed on their behalf by:

**L G Montgomery**  
Treasurer & Trustee  
Date:

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ERIC (EDUCATION AND  
RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE) ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated:

Joseph Scaife FCA DChA

**BISHOP FLEMING LLP**  
Chartered Accountants  
10 Temple Back  
Bristol  
BS1 6FL

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	130,286	119,730	250,016	262,422
Charitable activities	4	-	254,655	254,655	325,549
Investments		-	208	208	125
Other income	5	-	66,798	66,798	-
		<u>130,286</u>	<u>441,391</u>	<u>571,677</u>	<u>588,096</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Raising funds	6	-	58,435	58,435	56,873
Charitable activities	7	131,619	297,003	428,622	497,250
		<u>131,619</u>	<u>355,438</u>	<u>487,057</u>	<u>554,123</u>
<b>Total expenditure</b>					
		<u>(1,333)</u>	<u>85,953</u>	<u>84,620</u>	<u>33,973</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		23,157	151,680	174,837	140,864
Net movement in funds		(1,333)	85,953	84,620	33,973
		<u>21,824</u>	<u>237,633</u>	<u>259,457</u>	<u>174,837</u>
<b>Total funds carried forward</b>					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)  
REGISTERED NUMBER:02580579**

**BALANCE SHEET  
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	5,841	4,144
		<u>5,841</u>	<u>4,144</u>
<b>Current assets</b>			
Stocks		20,967	22,269
Debtors	13	61,663	72,009
Cash at bank and in hand		283,210	234,862
		<u>365,840</u>	<u>329,140</u>
Creditors: amounts falling due within one year	14	(112,224)	(158,447)
<b>Net current assets</b>		<u>253,616</u>	170,693
<b>Total assets less current liabilities</b>		<u>259,457</u>	<u>174,837</u>
<b>Net assets excluding pension asset</b>		<u>259,457</u>	<u>174,837</u>
<b>Total net assets</b>		<u><u>259,457</u></u>	<u><u>174,837</u></u>
<b>Charity funds</b>			
Restricted funds	15	21,824	23,157
Unrestricted funds	15	237,633	151,680
<b>Total funds</b>		<u><u>259,457</u></u>	<u><u>174,837</u></u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)  
REGISTERED NUMBER:02580579**

**BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2021**

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The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**L G Montgomery**

Date:

The notes on pages 15 to 28 form part of these financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>51,692</b>	96,705
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest received	<b>208</b>	125
Purchase of tangible fixed assets	<b>(3,552)</b>	(4,450)
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(3,344)</b>	<b>(4,325)</b>
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
	<hr/>	<hr/>
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>48,348</b>	<b>92,380</b>
Cash and cash equivalents at the beginning of the year	<b>234,862</b>	142,482
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>283,210</b>	234,862
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 15 to 28 form part of these financial statements

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. GENERAL INFORMATION**

The charity is incorporated and its registered office is 36 Old School House, Britannia Road, Kingswood, Bristol, BS15 8DB.

**2. ACCOUNTING POLICIES**

**2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

ERIC (Education and Resources for Improving Childhood Continence) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

**2.2 GOING CONCERN**

The charity has cash resources and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

The COVID-19 pandemic has impacted the charities activities. The company has utilised Government support schemes to continue to fund the majority of its expenses.

They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. ACCOUNTING POLICIES (continued)**

**2.3 INCOME**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. ACCOUNTING POLICIES (continued)**

**2.4 EXPENDITURE (CONTINUED)**

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 INTEREST RECEIVABLE**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION**

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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**2.7 STOCKS**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.8 DEBTORS**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 CASH AT BANK AND IN HAND**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. ACCOUNTING POLICIES (continued)**

**2.10 LIABILITIES AND PROVISIONS**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.11 FINANCIAL INSTRUMENTS**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.12 PENSIONS**

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

**2.13 FUND ACCOUNTING**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**3. INCOME FROM DONATIONS AND LEGACIES**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	130,286	119,730	<b>250,016</b>	262,422
TOTAL 2020	<u>135,254</u>	<u>127,168</u>	<u>262,422</u>	

Grants and donations (of £10,000 or more) have been received from the following organisations:-

CAF Resilience Fund - £20,835  
Garfield Weston Foundation - £20,000  
Coloplast Ltd - £10,000  
The Brook Trust - £10,000

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Conference, seminar and other income	76,739	<b>76,739</b>	90,044
Literature, alarm, bedding, clothing income	177,916	<b>177,916</b>	235,505
	<u>254,655</u>	<u>254,655</u>	<u>325,549</u>
TOTAL 2020	<u>325,549</u>	<u>325,549</u>	

**5. OTHER INCOMING RESOURCES**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Coronavirus Job Retention Scheme Grant and other COVID related grants	66,798	<b>66,798</b>	-
	<u>66,798</u>	<u>66,798</u>	<u>-</u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. EXPENDITURE ON RAISING FUNDS**

**COSTS OF RAISING VOLUNTARY INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
General fundraising costs	815	<b>815</b>	74
Voluntary income - wages and salaries	51,559	<b>51,559</b>	50,530
Voluntary income - NI	3,271	<b>3,271</b>	3,395
Voluntary income - pension costs	2,790	<b>2,790</b>	2,874
	<u>58,435</u>	<u><b>58,435</b></u>	<u>56,873</u>
TOTAL 2020	<u>56,873</u>	<u>56,873</u>	

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	Total funds 2020 £
Conference, Seminars and exhibitions	-	35,610	<b>35,610</b>	67,986
Information, education and support	60,577	-	<b>60,577</b>	58,954
Campaign activity expenditure	-	25,253	<b>25,253</b>	33,630
Other charitable expenditure	71,042	51,804	<b>122,846</b>	136,283
Shop	-	184,336	<b>184,336</b>	200,397
	<u>131,619</u>	<u>297,003</u>	<u><b>428,622</b></u>	<u>497,250</u>
TOTAL 2020	<u>130,450</u>	<u>366,800</u>	<u>497,250</u>	

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)**

**Summary by expenditure type**

	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Conference, seminars and exhibitions	17,381	-	18,229	<b>35,610</b>	67,986
Information, education and support	58,727	-	1,850	<b>60,577</b>	58,954
Campaign activity expenditure	15,744	-	9,509	<b>25,253</b>	33,630
Other charitable expenditure	48,444	1,855	72,547	<b>122,846</b>	136,283
Shop	53,681	-	130,655	<b>184,336</b>	200,397
	<u>193,977</u>	<u>1,855</u>	<u>232,790</u>	<u><b>428,622</b></u>	<u>497,250</u>
<b>TOTAL 2020</b>	<u>202,099</u>	<u>306</u>	<u>294,845</u>	<u>497,250</u>	

**8. ANALYSIS OF EXPENDITURE BY ACTIVITIES**

	<b>Activities undertaken directly 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Conference, seminars and exhibitions	35,610	<b>35,610</b>	67,986
Information, education and support	60,577	<b>60,577</b>	58,954
Campaign activity expenditure	25,253	<b>25,253</b>	33,630
Other charitable expenditure	122,846	<b>122,846</b>	136,283
Shop	184,336	<b>184,336</b>	200,397
	<u>428,622</u>	<u><b>428,622</b></u>	<u>497,250</u>
<b>TOTAL 2020</b>	<u>497,250</u>	<u>497,250</u>	

**9. INDEPENDENT EXAMINER'S REMUNERATION**

The independent examiner's remuneration amounts to an independent examiner fee of £1,450 (2020 - £1,450).

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**10. STAFF COSTS**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>229,069</b>	232,418
Social security costs	<b>11,041</b>	13,907
Contribution to defined contribution pension schemes	<b>11,487</b>	12,573
	<u><b>251,597</b></u>	<u>258,898</u>

The average number of persons employed by the Company during the year was as follows:

	<b>2021</b>	2020
	No.	No.
Full-time	<b>2</b>	3
Part-time	<b>12</b>	10
	<u><b>14</b></u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

Key management personnel received aggregate remuneration of £48,638 (2020: £49,997).

**11. TRUSTEES' REMUNERATION AND EXPENSES**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. TANGIBLE FIXED ASSETS**

	<b>Computer equipment £</b>
<b>COST OR VALUATION</b>	
At 1 April 2020	4,450
Additions	3,552
At 31 March 2021	<u>8,002</u>
<b>DEPRECIATION</b>	
At 1 April 2020	306
Charge for the year	1,855
At 31 March 2021	<u>2,161</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>5,841</u>
At 31 March 2020	<u>4,144</u>

**13. DEBTORS**

	<b>2021 £</b>	2020 £
Trade debtors	58,962	64,287
Other debtors	-	3,375
Prepayments and accrued income	2,701	4,347
	<u>61,663</u>	<u>72,009</u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	£	£
Bank loans	<b>15,000</b>	-
Trade creditors	<b>6,971</b>	20,106
Other taxation and social security	<b>8,172</b>	8,683
Other creditors	<b>999</b>	318
Accruals and deferred income	<b>81,082</b>	129,340
	<b>112,224</b>	158,447
	<b>112,224</b>	158,447
	<b>2021</b>	2020
	£	£
Deferred income at 1 April 2020	<b>127,590</b>	66,414
Resources deferred during the year	<b>79,332</b>	127,590
Amounts released from previous periods	<b>(127,590)</b>	(66,414)
	<b>79,332</b>	127,590
	<b>79,332</b>	127,590

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>UNRESTRICTED FUNDS</b>				
General Funds - all funds	151,680	441,391	(355,438)	237,633
<b>RESTRICTED FUNDS</b>				
Information and Helpline	19,540	130,286	(128,002)	21,824
Early Intervention Project	3,617	-	(3,617)	-
	<u>23,157</u>	<u>130,286</u>	<u>(131,619)</u>	<u>21,824</u>
<b>TOTAL OF FUNDS</b>	<b><u>174,837</u></b>	<b><u>571,677</u></b>	<b><u>(487,057)</u></b>	<b><u>259,457</u></b>

Information and Helpline fund was established with grants towards providing direct one-to-one support from our telephone and email helpline.

ERIC Early Interventions Project was set up to support children 0-5 in the Early Foundation stage to establish good toileting practice and prevent long-term health conditions.

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. STATEMENT OF FUNDS (CONTINUED)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>UNRESTRICTED FUNDS</b>					
General Funds	133,826	452,842	(423,673)	(11,315)	151,680
<b>RESTRICTED FUNDS</b>					
Information and Helpline	7,038	111,366	(98,864)	-	19,540
Early Intervention Project	-	23,888	(31,586)	11,315	3,617
	<u>7,038</u>	<u>135,254</u>	<u>(130,450)</u>	<u>11,315</u>	<u>23,157</u>
<b>TOTAL OF FUNDS</b>	<u><u>140,864</u></u>	<u><u>135,254</u></u>	<u><u>(554,123)</u></u>	<u><u>-</u></u>	<u><u>174,837</u></u>

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,377	3,464	5,841
Current assets	19,447	346,393	365,840
Creditors due within one year	-	(112,224)	(112,224)
<b>TOTAL</b>	<b>21,824</b>	<b>237,633</b>	<b>259,457</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	4,144	-	4,144
Current assets	19,013	310,127	329,140
Creditors due within one year	-	(158,447)	(158,447)
<b>TOTAL</b>	<b>23,157</b>	<b>151,680</b>	<b>174,837</b>

**17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING  
ACTIVITIES**

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	<b>84,620</b>	33,973
<b>ADJUSTMENTS FOR:</b>		
Depreciation charges	<b>1,855</b>	306
Dividends, interests and rents from investments	<b>(208)</b>	(125)
Decrease/(increase) in stocks	<b>1,302</b>	(4,550)
Decrease in debtors	<b>10,346</b>	639
Increase/(decrease) in creditors	<b>(46,223)</b>	66,462
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>51,692</b>	96,705

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2021 £	2020 £
Cash in hand	283,210	234,862
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>283,210</b>	<b>234,862</b>

**19. ANALYSIS OF CHANGES IN NET DEBT**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	234,862	48,348	283,210
Debt due within 1 year	-	(15,000)	(15,000)
	<b>234,862</b>	<b>33,348</b>	<b>268,210</b>

**20. OPERATING LEASE COMMITMENTS**

At 31 March 2021 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	1,835	17,336
Later than 1 year and not later than 5 years	-	1,175
	<b>1,835</b>	<b>18,511</b>