

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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**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 (appointed 1 August 2023)  
Dr E M Fleming (appointed 31 October 2023)  
L Fleming (resigned 30 June 2023)  
C Lindsay  
Dr J Menakaya (resigned 31 October 2023)  
L G Montgomery (appointed 18 April 2023)  
J Rouse (resigned 1 July 2023)  
K L Tomlin (appointed 1 August 2023)  
Z Warren (appointed 1 August 2023)  
A Wileman (appointed 1 August 2023)

**Chief executive officer** J Rayner

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

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

**Independent examiners** 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 is 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 £	2024 Total £	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>			<b>316,327</b>	303,087
<b>Funds</b>				
Restricted funds	17		<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>	<b>8,847</b>	<b>10,388</b>
<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>	<b>3,099</b>	<b>12</b>
<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	282,692	272,292
<b>Cash and cash equivalents at the end of the year</b>	<b>294,638</b>	<b>282,692</b>

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
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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 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 £	2024 Total £	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.

William Guy Blake ACA  
Godfrey Wilson Limited  
Chartered Accountants & Statutory Auditors  
5<sup>th</sup> Floor Mariner House  
62 Prince Street  
Bristol  
BS1 4QD

29 October 2024

Dear Guy

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

### **Letter of Representations on the Financial Statements for the Year Ended 31 March 2024**

We confirm that the following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

1. We have fulfilled our responsibilities as trustees, as set out in the terms of your engagement letter dated 7 June 2024, under the Companies Act 2006 for preparing 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).

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the year ended 31 March 2024.

2. We confirm that all accounting records have been made available to you for the purpose of your examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain evidence and have provided any additional information that you have requested for the purposes of your examination.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.
4. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm that we have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
5. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.

6. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework.
7. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
8. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
9. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees except as disclosed in the financial statements.
10. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
11. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities, except as explained to you and as disclosed in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the results of our risk assessment of the risk of fraud in the organisation. There have been no deficiencies in internal control of which we are aware.
14. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, employees, former employees, regulators or others.
15. We confirm that, in our opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
16. We confirm that in our opinion the effects of uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements as a whole.
17. We confirm that, in respect of the restatement to correct a material misstatement in prior period financial statements that affects the comparative information (and any other period covered by your work), the adjustment relates to a change in accounting policy as we believe that the new

accounting policy is more appropriate, and accordingly, to ensure the consistency of accounting treatment between periods, it is necessary to restate the current and corresponding periods on the basis of the new policy.

18. We confirm that we are not aware of any matters of material significance that should be reported to regulators. We confirm that all correspondence with the Charity Commission has been made available to you.
19. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

Yours sincerely



Wendy Thompson - Chair

For and on behalf of the trustees of ERIC (Education and Resources for Improving Childhood Continence).