Company no. 02580579
Charity no. 1002424

ERIC (Education and Resources for Improving Childhood Continence)

Report and Unaudited Financial Statements

31 March 2026

ERIC (Education and Resources for Improving Childhood Continence)

Reference and administrative details

For the year ended 31 March 2026

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 L Fleming Dr J Menakaya J Rouse Z Warren A Wileman
Chief executive officer	S Wicks
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 2nd Floor - South One Castle Park Tower Hill Bristol BS2 0JA

ERIC (Education and Resources for Improving Childhood Continence)

Report of the trustees

For the year ended 31 March 2026

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2026.

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 UK's only charity exclusively focused on bladder and bowel conditions in children and young people. Across the UK, over 1.5 million children and young people live with a bowel or bladder condition, equivalent to one in every nine children, or at least three pupils in every school classroom.

This year marks our 35th anniversary of leading in this field and our vision is clear: Children and young people everywhere should enjoy good bladder and bowel health.

We aim to:

- Empower children, young people and their families with accessible support, information, and resources;
- Deliver the best education and learning for healthcare, social care, early years and education professionals; and
- Influence research, innovation and policy development, which focuses on positive change.

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 2025/2026.

2025-2026 was another busy year for ERIC, one that brought a mixed picture of challenges, opportunities and great success, and in which our care and support proved more vital than ever. We continue to see growing numbers of children and families seeking help, and with that comes an increasing responsibility to broaden and strengthen the services we provide. Throughout the year we worked hard to meet national demand while reshaping our organisation, so we are well placed to look ahead with confidence.

This was Siân Wicks' first full year as CEO, having joined the organisation in February 2025. Siân has brought fresh momentum and clarity to our mission, strengthening our strategic direction and championing the continued development of our services, partnerships and organisational resilience.

ERIC remains an outward looking organisation, rooted in collaboration across children's health, education and social care. The need for early, effective intervention has never been more pressing. With demand continuing to rise, we must keep innovating, working alongside others, and extending our reach so that more children and young people can thrive. This year we supported more children and families and formed new partnerships that enhance our impact.

We are proud to have once again achieved the Helpline Standards Accreditation and renewed our PIF accreditation, both of which confirm that our advice and information are trustworthy, evidence based and rigorously quality assured.

Our achievements this year have only been possible thanks to the dedication of our staff and volunteers, and the generosity of our supporters and partners. We remain deeply grateful to everyone who is part of this remarkable community of care.

Looking ahead
We have a clear strategy for 2024-2027 and a clear set of priorities for the coming year. Our focus is on meeting demand and on income generation and sustainability, to ensure we can continue to meet the needs of children, young people and families for future years.

The ERIC Team
April 2025 to March 2026 was a year of steady progress and purposeful change for ERIC. Under the established leadership of Siân Wicks, the organisation continued to strengthen its foundations and adapt to the growing needs of children, young people and families seeking support. Siân has brought clarity, stability and renewed focus to our mission, ensuring ERIC is well positioned for the future.

To support this direction, we refined our organisational structure to improve efficiency and leadership capacity. Claire Sutton moved into the role of Head of People & Finance Manager, bringing together two core operational functions, and Leanne Doman became Head of Training & Trading. In April 2026, we welcomed Amy Vear as Head of Fundraising & Communications, further strengthening our senior team.

During this period, organisational change saw some roles made redundant and other colleagues move on across a range of functions, including communications and engagement, commercial, family services, digital communications, and our helpline. As part of these changes, the responsibilities of our Volunteer Coordinator role were also absorbed into our People function. We are grateful for the contribution each person made to ERIC's work and the families we support.

Throughout these changes, ERIC has continued to prioritise staff wellbeing. Our hybrid and homeworking model remains central to how we operate, supporting flexibility, recruitment, cost-effectiveness and productivity. This approach enables us to build a diverse and talented workforce across the UK, ensuring we remain responsive to families wherever they are.

Family Services Helpline
The Helpline received consistently high numbers of calls and online form submissions throughout the year, with press coverage and the second year of the Toilet Train campaign contributing to noticeable surges in requests for support. The team worked tirelessly to manage this demand, providing direct support to 8,973 families through our Helpline, emails and webchat, and a further 2,177 families through our free information webinars during 2025-2026.

The Helpline continues to be led by the Helpline Manager, with supervision and clinical guidance provided by our ERIC Nurses. This structure ensures robust day-to-day operations and ensures that families continue to receive high-quality, clinically informed support.

The ERIC Helpline team were proud to maintain their Helplines Standard accreditation in 2025, a recognition that endorses the consistently high standard of service provided and offers a robust framework within which to operate. The Helplines Standard ensures that we continue to meet the needs of the families we support and deliver a reliable, quality assured service.

The Potty Training Heroes project also continued to develop. Recruitment and training of volunteers progressed well, and the team is now responding to common potty training queries via our new webchat service. This peer support model is already proving helpful for families seeking reassurance and simple, practical guidance when they need it.

Other projects

ERIC continued to make strong progress across a range of wider projects during this period, supporting our aim to provide clear, consistent and evidence based guidance for families and professionals. Much of this work focused on strengthening partnerships, developing new resources and contributing to national conversations about early toileting support.

Our outreach partnerships with Bristol and the Isle of Wight are ongoing. Working alongside Family Hubs and early years teams, we are embedding early toileting support within local communities and increasing practitioner confidence in recognising and responding to common continence concerns. These projects demonstrate the value of accessible, practical advice delivered at the right time, and the learning gained will inform future outreach work.

A key highlight of the year was ERIC's first Parliamentary roundtable, which brought together leaders from children's health, education and social care. The discussion focused on improving the quality and consistency of potty training guidance available to families and professionals. The event created a valuable opportunity for cross sector collaboration and has already helped influence national conversations about early toileting support.

ERIC also played a central role in the national coalition led by Kindred Squared, contributing expertise to the development of the new Starting Reception Guidance and The Potty Guidance which is now widely issued across England is accessible online for the remainder of the UK. This guidance provides clarity for schools, nurseries and families on what children need to be ready for the transition into Reception. ERIC's involvement ensured that continence needs were properly represented and that the guidance reflects the realities faced by families.

Our collaboration with the Institute of Health Visiting resulted in new potty training guidance for health visitors to share with families across England and Wales. This partnership has strengthened the consistency of advice given by frontline practitioners and supports earlier identification of toileting challenges.

National guidance updated in 2025 by ERIC and Bladder and Bowel UK also set out clear expectations for education settings. Managing Bladder and Bowel Issues in Nurseries, Schools and Colleges recommends that children and young people have open access to toilets throughout the school day to support healthy toileting habits. Aimed at school leaders, governors and health and social care professionals, the guide encourages settings to adopt supportive, practical approaches that help pupils stay well and participate fully in school life.

Alongside this external work, internal collaboration was also a priority. The ERIC team came together for an away day in July 2025, providing a valuable opportunity to strengthen understanding of how each department contributes to our mission and how we can work more effectively across teams. The day also offered space to recognise the vital role of our volunteers and to share organisational updates in an open and supportive environment. For a team working remotely across the country, meeting in person helped reinforce shared purpose and connection.

Taken together, these projects highlight ERIC's continued role in shaping national practice, supporting professionals and ensuring families have access to reliable, practical guidance. By working collaboratively and championing early, evidence-based support, we are helping to build a more confident, informed and supportive environment for children and families across the UK.

Communications and digital engagement

In 2025-2026 our approach to communications and digital engagement continued to focus on increasing ERIC's visibility and promoting our work more effectively.

Several successful campaigns were launched over the year, including the Summer Appeal featuring ITV's Dancing on Ice and BBC One's The Traitors star Mollie Pearce, and friend of ERIC, Katie, who shared her story of living with a stoma.

With more focus on our key services, there was less emphasis on external PR. However, we were still featured on ITV's This Morning, Loose Women, BBC Radio 2's Jeremy Vine Show, Woman's Hour, 5Live, the BBC News website and ITV News, among others. Our ERIC Nurse, Brenda Cheer, was also invited onto CBBC's Newsround to talk about constipation in children and to show what a healthy poo looks like using our Poo Checker. Following this coverage, the website saw a 27% increase in visitors, attracting 2.2 million visitors this year (up from 1,602,951 between 31 Mar 2024 - 31 Mar 2025 to 2,200,000 between 31 Mar 2025 – 31 Mar 2026).

We also increased engagement across social media, with Facebook followers up 13.1% (from 24,190 in 2024-2025 to 27,835 in 2025-2026), Instagram reach up 57% (from 51,580 in 2024-2025 to 121,128 in 2025-2026), and LinkedIn followers up 22% (from 663 in March 2025 to 854 in March 2026).

Building on this increased visibility, we are continuing to make our content more accessible by providing video and audio content on key topics such as bedwetting, potty training, toilet anxiety, withholding and the use of laxatives. We have also produced new advice sheets on UTIs, children's bladders, overactive bladders, wee withholding and medications/laxatives. Our suite of podcasts (including video and audio versions of each) is available across the website, Spotify, and in external media communications and presentations.

With the Head of Fundraising and Communications now in post, we are focused on maximising the potential of our integrated systems and data to communicate more effectively with each of our audiences. Working closely with the Operations team, we are driving improvements in data health across our platforms to ensure information is accurate, consistent, and well-synchronised. This puts us in a strong position to deliver targeted, relevant and engaging communications, reaching the right people with the right message at the right time.

Our Communications & Engagement team continues to support the growth of self-generated revenue streams by promoting our e-learning and training offerings, and by working closely with the Trading team to produce sponsored content and promote Shop products in new and innovative ways across our platforms.

Training and Trading

The Commercial Services and Education department was renamed Training and Trading following the promotion of Leanne Doman to Head of Department in October 2025. The new structure enables a more strategic approach to developing ERIC's online shop activity and training offer, with a clear focus on increasing net profit and strengthening the charity's earned income.

During 2024-2025, several operational changes created a stronger foundation for growth. The outsourcing of the shop fulfilment and shift in how trading is managed has freed internal capacity, allowing the team to concentrate on future focussed work such as analysing performance data, identifying new income opportunities, and collaborating more closely with the clinical team to expand and refine our training programmes. This positions Training and Trading to drive more targeted, sustainable growth across both income streams.

Training

The Training team continued to deliver high quality, evidence based education throughout 2025/26, ensuring that all webinar content remained clinically robust and aligned with ERIC's standards. System developments introduced during the year strengthened the infrastructure that supports our training offer. Uptake of the e-learning platform - launched in October 2024 for early years practitioners - has continued to grow and is becoming an increasingly important part of our delivery model, with 3,346 places booked by 24 local authorities during this financial period. The Head of Training and Trading worked closely with the ERIC Nurses to review and refine course content, and a new cohort of volunteer Potty Training Champions were onboarded to support delivery in education settings. The team also delivered a successful programme for local authorities on the impact of delayed toileting development, combining an introductory webinar with the Let's Go Potty e-learning modules.

Training uptake and engagement remained strong across the year. A total of 3,501 healthcare professionals and 2,846 early years practitioners accessed ERIC training and e-learning. Feedback from early years practitioners showed that 91% reported the training altered their views on potty training, while 97% felt more confident talking to parents and carers. Among healthcare professionals, 99% rated ERIC's webinar training as excellent or good. The virtual Parent Conference held in Autumn 2025 was well attended and further extended our reach to families.

Shop

The decision to outsource the shop in October 2024 has delivered significant benefits during 2025/2026, particularly in terms of capacity, efficiency and strategic development. Over the year, 5,254 products were sold - a slight decrease of 2%, however this was balanced by a 9% increase in average order value and a 6% increase in overall income. We also saw a 20% rise in returning customers, demonstrating growing loyalty and confidence in the service.

The shift to automated processes has continued to improve efficiency, especially around stock control. We have further refined our product range by removing items that are poor sellers or no longer environmentally sustainable, in line with our organisational strategy. This has enabled us to hold less stock, reduce waste and focus on products that genuinely meet the needs of our customers.

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 The shop team has continued to work closely with the communications team to ensure that ERIC's social media output includes timely and relevant promotion of shop products linked to the topics being discussed. This integrated approach is now supported by more detailed analysis of customer behaviour, clickthrough rates and product page engagement. This level of insight is still relatively new for ERIC, but it is already proving invaluable in shaping future decision-making and supporting the shop's long-term growth.

We are also seeing the benefits of increased customer engagement through social media, with a growing number of reviews and comments helping us better understand customer needs and strengthen trust in our products and service.

NHS Alarm service

Alongside the shop, ERIC's NHS bedwetting alarm service continues to perform strongly. Through this service, alarms are supplied on behalf of NHS trusts, posted directly to families, and reconditioned for reuse. We are currently supporting six services, with consistently positive feedback from both clinicians and families, reinforcing the value and reliability of this offer within our wider trading portfolio.

ERIC Conference

Plans for ERIC's biennial conference for healthcare professionals are progressing ahead of the event at the Grand Hotel in Bristol on 12 October 2026. The programme brings together clinical insight, research and practical learning. Highlights include a sponsored breakfast symposium introducing a new step on ERIC's poo ladder, an update on health visiting, and sessions exploring advances in the biopsychosocial understanding of paediatric incontinence. Delegates will also hear about emerging challenges such as ketamine bladder, new research using laboratory bladder models to understand urinary tract infections, and a dedicated research session showcasing current studies. The afternoon features two workshop sessions, followed by poster presentations and a closing address.

Collaborations

ERIC continued to strengthen its collaborative work across children's health, education and social care during 2025/2026, helping to shape national guidance and improve support for families. Our role in the Best Start in Life Coalition, led by Kindred Squared and ERIC, contributed directly to updated Department for Education guidance, including the new Starting Reception definition and nationally issued potty training resources.

We also played an active part in national advocacy through the Child Health Workforce Alliance, the Children and Young People's Health Policy Influencing Group and the APPG for Bladder and Bowel Continence Care, ensuring continence remains visible in policy discussions. Alongside this, we worked with the Institute of Health Visiting to co-create new potty training guidance for families.

At a local level, we continued to support Bristol City Council and Bristol Family Hubs to develop early years resources, collaborated with Cumberland Council on toilet training support, and work on the Isle of Wight also continued, supporting families to improve bowel and bladder health in pre-school children.

Research projects

ERIC remains at the forefront of pioneering research into children's bowel and bladder health, working closely with universities and research bodies across the UK to strengthen the evidence base behind our guidance. Over 2025/2026, we continued to collaborate on a range of studies that explore the lived experiences of children, deepen understanding of continence conditions and help shape future clinical practice.

Our partnerships this year included work with Liverpool John Moores University on a study examining the everyday school lives of children with inflammatory bowel disease, titled *IBD, School and Me*, where ERIC's Young Champions contributed to the research design and helped reach participants through our digital channels. We also continued our involvement in the University of Manchester's REOLUT programme, preparing to support virtual discussion forums with families affected by rare bladder disorders and ensuring that patient and third sector perspectives will inform the direction of the research.

Further collaboration with the University of Kent focused on challenging the stigma surrounding childhood incontinence and strengthening the evidence base for continence education in schools. Building on our shared commitment to research-informed practice, we worked together to develop workshops and downloadable resources for secondary schools that explore the history of continence, the origins of stigma and practical ways to support young people. These activities contributed directly to the creation of myth-busting materials for educators and ensured that ERIC's guidance remains grounded in current academic insight while promoting the embedding of continence education across different stages of childhood and adolescence.

We are also supporting Nottingham University's MAGIC3 project, which is developing new ways to measure gut transit time, by helping disseminate findings and involving families in advisory work. In addition, ERIC played a key role in early discussions on improving school toilet provision through a joint initiative with the University of Bristol, the University of York and Healthy B's, helping shape a funding proposal for future research.

These partnerships ensure that ERIC's work remains grounded in robust evidence and that the voices of children, families and practitioners continue to influence emerging research across the

Organisational Development

During 2025-2026, ERIC continued to embed and build on the Digital Strategy adopted in the previous year, advancing plans to improve the efficiency and effectiveness of digital communications, the website, and supporting systems across the organisation.

The e-learning programme, launched in October 2024, progressed further with continued development of content and growing engagement from professionals across the children's workforce.

Recruitment and HR systems were further strengthened, with ERIC's online HR platform becoming increasingly embedded in day-to-day people management - supporting staff and volunteer recruitment, and enabling sound induction processes, structured training modules and ongoing staff development.

Work on ERIC's Salesforce CRM database continued to mature, with ongoing refinements to email contact consent management, Gift Aid records, segmented communications for service users and professionals, and the Helpline advisor interface - improving both data quality and the experience of staff using the system.

Charitable Grants

In 2025-2026, ERIC received 35 grants totalling £181,905. 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:

- Card Factory Foundation;
- Alice Ellen Cooper Dean Charitable Foundation;
- D'Oyly Carte Charitable Trust;
- The Masonic Charitable Foundation;
- Genia Marzec Trust Fund - Helping Hand to Children;
- Postcode Local Trust;
- Spielman Charitable Trust;
- The St James Place Charitable Foundation;
- The Constance Travis Charitable Trust; and
- UKH Foundation.

Corporate Partnerships

Our corporate partnerships continued to provide vital support throughout 2025/2026. We worked closely with organisations including Essity, Malem, Clinisupplies, Ferring, Ontex and Pjama, whose contributions help us strengthen our resources and services for families and professionals.

We also maintained our legal partnerships with Slater & Gordon and Irwin Mitchell, forming a dedicated panel that enables families to access expert legal guidance when navigating complex continence related issues. We are very grateful to them both for their support in this last year.

Developing and expanding our corporate partnerships will be a key focus in the coming year, ensuring ERIC can continue to grow its impact and reach more children, families and professionals.

Individual donations and legacies

Individual giving continued to strengthen this year, with donations reaching £92.4k - a meaningful increase on what we had anticipated. We are deeply grateful for the generosity of supporters who chose to stand with ERIC and help more children and families access the support they need. While individual giving currently represents a smaller proportion of our overall income than is typical for UK health charities, this year's growth shows the potential to encourage more voluntary support from our community and build on the momentum already underway.

To support this, we are developing a compelling organisational case for support and expanding our library of stories and testimonials that demonstrate the real impact of ERIC's work. Strengthening how we communicate this impact - through our website, digital content and appeals - will help us welcome new supporters while nurturing strong, long-term relationships with those already connected to us.

Legacy giving will also become a more visible part of our programme, with a new Legacy Giving campaign planned to help supporters understand how gifts in wills can create lasting change for future generations. Alongside this, we are improving our supporter journey and experience, introducing Payroll Giving for professional audiences, and offering new opportunities for individuals and communities to get involved.

Together, these developments will help us build a more resilient and engaged supporter community - one rooted in trust, transparency and shared commitment to improving children's bowel and bladder health.

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

The charity started 2025-2026 with total funds of £432.1k. Of this £79.7k was restricted, largely comprising funds for the final phase of ERIC's three-year National Lottery-funded project which was due to end in June 2025. The balance of £352.4k was unrestricted.

The charity's reserves policy set a target for unrestricted reserves of £260.3k at 01/04/2026. The level of unrestricted funds was considerably higher than the policy target because legacies totalling £108.8k had been received during 2024-2025. The trustees therefore took the decision in April 2025 to place £100.0k of unrestricted funds into a designated fund, to enable the continuation of the extended Helpline service which had been developed during the National Lottery-funded project. The funds placed in the designated fund were spent through 2025-2026, and the fund was closed as of 31/03/2026.

During the year, the charity incurred legal costs in the process of resolving and closing a historic issue relating to intellectual property. In line with our reserves policy, which permits the use of reserves to manage unforeseen liabilities, the trustees approved the use of unrestricted reserves to meet these costs. This decision was taken to safeguard the charity's assets and ensure continuity of services. The matter was successfully closed.

As a result of these legal costs, ERIC ended 2025-2026 with unrestricted reserves of £224.6k. The target set in the charity's Reserves Policy for 2025-26 was £234.5k; at the year-end a new target was set for 2026-27 of £260,307 (see 'Reserves Statement' below). The trustees agreed a budget and related income-generating strategy for 2026-2027 which is intended to lift the reserves level towards this target through 2026-2027.

2025-2026 saw ERIC continuing an ongoing process of developing self-generated income streams, to increase financial independence and resilience. In 2024-2025 total training and trading income was £505.5k, 47% of total income; in 2025-2026 this increased to £537.2k, 59.4% of total income. The charity carried out staff restructuring in October 2025 and March 2026 to adapt to this changing pattern of income and activities.

RESERVES POLICY

Reserve Policy Statement April 2026

ERIC has a reserves policy that is annually reviewed by the trustees. For 2025-2026 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.

At the close of 2025-2026 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 2026-2027 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; and
- 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 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.

SAFEGUARDING

Safeguarding is everybody's responsibility. Here at ERIC, we are committed to safeguarding and protecting the interests and welfare of children, young people and adults at risk and protecting them from harm in all that we do. We believe that all children, young people and adults at risk have an equal right to protection from abuse, regardless of age, ability, disability, colour, race, background, language, marital status, gender, religion, or sexual orientation, and that their welfare is paramount in the work that we do.

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. Our Chair, Wendy Thompson, has been leading the Board since October 2023, supported in her role by two Vice Chairs and a committed group of trustees. We have a Finance Sub committee that provides additional scrutiny and oversight of our financial management, ensuring strong governance and effective decision making.

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; and
- Review of national inflation rates, to inform an annual inflation-related pay rise for all staff.

PLANS FOR FUTURE PERIODS

We move into 2026-2027 focused on strengthening our resilience in terms of financial sustainability after taking action in 2025-2026 to ensure we can continue to meet the growing demand for support for children and families facing bowel and bladder challenges. We will remain outward looking, creating opportunities to raise awareness of the impact these conditions have on children, young people and their families, and championing the importance of good bowel and bladder health as a core part of childhood development across public health, primary care, early years settings, schools and within families.

We will continue to equip the children's workforce with the skills and knowledge needed to assess, manage and signpost effectively, ensuring families receive timely and appropriate support. Alongside this, we will focus on ERIC's medium to long term sustainability so we can continue delivering vital services. Above all, we will keep improving, embedding learning and innovation into everything we do to ensure our support remains responsive, evidence based and impactful.

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 28 July 2026 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)

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 2026, which are set out on pages 16 to 29.

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.

Date: 28 July 2026

Jennifer Dickinson ACA
Member of the ICAEW
GODFREY WILSON LIMITED
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol
BS2 0JA

ERIC (Education and Resources for Improving Childhood Continence)

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

For the year ended 31 March 2026

	Note	Restricted £	Unrestricted £	**2026 Total £**	2025 Total £
Income from:					
Donations and legacies	3	107,395	238,807	**346,202**	541,337
Charitable activities	4	-	555,261	**555,261**	513,473
Other trading activities	5	-	-	**-**	13,333
Investments		-	3,612	**3,612**	3,102
Total income		107,395	797,680	**905,075**	1,071,245
Expenditure on:					
Raising funds		-	80,152	**80,152**	65,060
Charitable activities		185,116	845,335	**1,030,451**	890,345
Total expenditure	7	185,116	925,487	**1,110,603**	955,405
Net (expenditure) / income and net movement in funds	8	(77,721)	(127,807)	**(205,528)**	115,840
Reconciliation of funds:					
Total funds brought forward		79,721	352,446	**432,167**	316,327
Total funds carried forward		2,000	224,639	**226,639**	432,167

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 2026

	Note	**£**	**2026 £**	2025 £
Fixed assets				
Tangible assets	11		**-**	174
Current assets				
Stock	12	**40,543**		71,909
Debtors	13	**53,866**		70,197
Cash at bank and in hand		**223,248**		384,970
		317,657		527,076
Liabilities				
Creditors: amounts falling due within 1 year	14	**(91,018)**		(95,083)
Net current assets			**226,639**	431,993
Net assets	16		**226,639**	432,167
Funds	17			
Restricted funds			**2,000**	79,721
Unrestricted funds				
Designated funds			**-**	100,000
General funds			**224,639**	252,446
Total charity funds			**226,639**	432,167

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 28 July 2026 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 2026

	2026	2025
	£	£
Cash used in operating activities:		
Net movement in funds	**(205,528)**	115,840
Adjustments for:		
Depreciation charges	**174**	232
Dividends, interest and rents from investments	**(3,612)**	(3,102)
Increase in stock	**31,366**	(22,011)
(Increase) / decrease in debtors	**16,331**	(29,490)
Increase / (decrease) in creditors	**(4,065)**	25,761
Net cash (used by) / provided by operating activities	**(165,334)**	87,230
Cash flows from investing activities:		
Dividends, interest and rents from investments	**3,612**	3,102
Net cash provided by investing activities	**3,612**	3,102
Increase in cash and cash equivalents in the year	**(161,722)**	90,332
Cash and cash equivalents at the beginning of the year	**384,970**	294,638
Cash and cash equivalents at the end of the year	**223,248**	384,970

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

1. Accounting policies

a) Basis of preparation and general information

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.

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.

	2026	2025
Raising funds	**7%**	7%
Charitable activities	**93%**	93%

i) **Redundancy costs**

Where an employee receives a termination benefit the full cost is recognised at the date the employee is notified.

j) **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.

1. Accounting policies (continued)

k) 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.

l) 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.

m) 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.

n) 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.

o) 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.

p) 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.

q) 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.

r) 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.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2025 Total £
Income from:			
Donations and legacies	246,466	294,871	541,337
Charitable activities	-	513,473	513,473
Other trading activities	-	13,333	13,333
Investments	-	3,102	3,102
Total income	246,466	824,779	1,071,245
Expenditure on:			
Raising funds	-	65,060	65,060
Charitable activities	230,394	659,951	890,345
Total expenditure	230,394	725,011	955,405
Net income and net movement in funds	16,072	99,768	115,840

3. Income from donations and legacies

	Restricted £	Unrestricted £	**2026 Total £**
Grants	97,395	83,700	**181,095**
Donations	10,000	151,004	**161,004**
Gift in kind*	-	4,103	**4,103**
Total income from donations and legacies	**107,395**	**238,807**	**346,202**

*Gifts in kind in 2026 were legal and professional fees received pro-bono.

Prior period comparative:

	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
Total income from donations and legacies	246,466	294,871	541,337

*Gifts in kind in 2025 were stock donated by suppliers for ERIC to resell.

4. Income from charitable activities

	2026	2025
	Total	Total
	£	£
Corporate	**17,900**	-
Contract	**-**	7,975
Shop	**374,239**	326,366
Training	**163,122**	179,132
Total income from charitable activities	**555,261**	513,473

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

5. Income from other trading activities

	2026	2025
	Total	Total
	£	£
Sponsorship	**-**	13,333
Total income from other trading activities	**-**	13,333

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

6. Government grants

The charitable company received no government grants in the financial year. In the prior year government grants of £151,336 were received from the National Lottery and Bristol City Council.

7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	**2026 Total £**	Raising funds £	Charitable activities £	Support and governance £	2025 Total £
Staff costs (note 9)	31,596	319,048	194,620	**545,264**	26,636	298,411	173,180	498,227
Shop	-	283,564	-	**283,564**	-	218,739	-	218,739
Training	-	34,725	-	**34,725**	-	36,701	-	36,701
Family services	-	1,387	-	**1,387**	-	6,222	-	6,222
Fundraising	22,758	-	-	**22,758**	18,216	-	-	18,216
Administration	-	-	20,898	**20,898**	-	-	15,653	15,653
Premises	-	-	24,952	**24,952**	-	-	21,240	21,240
IT and digital	-	6,276	21,734	**28,010**	-	2,800	34,769	37,569
Office	-	102	11,208	**11,310**	-	469	12,840	13,309
Professional fees	-	45,463	59,815	**105,278**	-	43,450	24,071	67,521
Other staff costs	-	-	8,499	**8,499**	-	35	9,405	9,440
Bank and finance	-	8,217	4,061	**12,278**	-	6,968	5,368	12,336
Depreciation	-	-	174	**174**	-	-	232	232
Other Expenditure	-	-	11,506	**11,506**	-	-	-	-
Sub-total	54,354	698,782	357,467	**1,110,603**	44,852	613,795	296,758	955,405
Allocation of support and governance costs	25,798	331,669	(357,467)	-	20,208	276,550	(296,758)	-
Total expenditure	**80,152**	**1,030,451**	**-**	**1,110,603**	65,060	890,345	-	955,405

Total governance costs were £3,400 (2025: £9,000).

8. Net movement in funds

This is stated after charging:

	2026	2025
	£	£
Depreciation	**174**	232
Operating lease payments	**15,492**	14,802
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil
Auditor's remuneration:		
▪ Audit (excluding VAT)	**-**	9,000
▪ Independent examination (excluding VAT)	**3,400**	-

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

9. Staff costs and numbers

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	**484,203**	450,572
Social security costs	**45,648**	31,688
Pension costs	**15,413**	15,967
	545,264	498,227

Included in salaries and wages are redundancy costs totalling £9,700. Redundancy costs have been funded from unrestricted general funds.

Employees earning more than £60,000 during the year:	**2026**	2025
	No.	No.
Between £60,000 and £70,000	**1**	-

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 £71,819 (2025: £84,311).

	2026	2025
	No.	No.
Average head count:		
Full-time	**1**	1
Part-time	**19**	20
	20	21

10. Taxation

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

11. Tangible fixed assets

	Computer £
Cost	
At 1 April 2025 and at 31 March 2026	**11,439**
Depreciation	
At 1 April 2025	**11,265**
Charge for the year	**174**
At 31 March 2026	**11,439**
Net book value	
At 31 March 2026	**-**
At 31 March 2025	174

12. Stock

	2026 £	2025 £
Merchandise	**40,543**	71,909

13. Debtors

	2026 £	2025 £
Trade debtors	**39,233**	40,816
Prepayments	**9,256**	29,381
Accrued income	**5,377**	-
	53,866	70,197

14. Creditors : amounts due within 1 year

	2026	2025
	£	£
Trade creditors	**35,695**	35,592
Accruals	**7,252**	10,800
Other taxation and social security	**14,906**	19,341
Deferred income (see note 15)	**30,045**	19,004
Other creditors	**3,120**	10,346
	91,018	95,083

15. Deferred income

	2026	2025
	£	£
At 1 April 2025	**19,004**	23,675
Deferred during the year	**30,045**	19,004
Released during the year	**(19,004)**	(23,675)
At 31 March 2026	**30,045**	19,004

Deferred income relates to training invoiced in advance of delivery.

16. Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	**Total funds**
	£	£	£	**£**
Current assets	2,000	-	315,657	**317,657**
Current liabilities	-	-	(91,018)	**(91,018)**
Net assets at 31 March 2026	**2,000**	**-**	**224,639**	**226,639**

Prior period comparative	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	-	174	174
Current assets	79,721	100,000	347,355	527,076
Current liabilities	-	-	(95,083)	(95,083)
Net assets at 31 March 2025	79,721	100,000	252,446	432,167

17. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers between £	**At 31 March 2026 £**
Restricted funds					
Information and Helpline	14,418	105,395	(119,813)	-	**-**
National Lottery Community Fund	52,398	-	(52,398)	-	**-**
Lets Go Potty	12,905	-	(12,905)	-	**-**
Easy Read Factsheets	-	2,000	-	-	**2,000**
Total restricted funds	79,721	107,395	(185,116)	-	**2,000**
Unrestricted funds					
Designated fund:					
Helpline	100,000	-	(100,000)	-	**-**
General funds	252,446	797,680	(825,487)	-	**224,639**
Total unrestricted funds	352,446	797,680	(925,487)	-	**224,639**
Total funds	**432,167**	**905,075**	**(1,110,603)**	**-**	**226,639**

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 Grant funding for a project which ran from July 2022 and June 2025, and which aimed to develop and improve systems for volunteer management, quality assurance and technical support for ERIC's Helpline service.

Lets Go Potty Funding towards provision of potty training resources and training for early years staff.

Easy read factsheets Funding towards the creation of factsheets on topics related to bladder and bowel health in the 'easy read' format.

Purposes of designated funds

Helpline This designated fund was created to maintain staffing and service levels for the Helpline when National Lottery funding ended in June 2025, whilst alternative income streams were developed. These funds were spent in the year ended 31 March 2026.

17. Movements in funds (continued)

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

18. Related party transactions

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