

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

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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

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

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

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

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

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

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

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

POLICIES AND OBJECTIVES

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

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

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

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

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

Personnel

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

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

REVIEW OF THE YEAR'S ACTIVITIES

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

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

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

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

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

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

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

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

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

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

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

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

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

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

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

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

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

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

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

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

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

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

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

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

ERIC's Online Shop

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

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

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

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

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

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

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

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

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

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

Organisational Development

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

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

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

Fundraising

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

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

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

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

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

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

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

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

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

**ERIC (EDUCATION AND RESOURCES FOR IMPROVING CHILDHOOD CONTINENCE)
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**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

GOING CONCERN

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

FINANCIAL REVIEW

Income

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

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

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

Expenditure

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

Summary

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

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

RESERVES POLICY

Reserve Policy Statement April 2022

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

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

MATERIAL INVESTMENTS POLICY

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

RISK MANAGEMENT

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

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

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

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

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

PLANS FOR FUTURE PERIODS

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

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

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

L G Montgomery
Treasurer & Trustee
Date:

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

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

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

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

Signed:

Dated:

Joseph Scaife FCA DChA

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

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

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

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

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

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

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

**BALANCE SHEET
AS AT 31 MARCH 2022**

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

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

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

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

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

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

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

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

L G Montgomery

Date:

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

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(8,405)	51,692
Cash flows from investing activities		
Bank interest received	227	208
Purchase of tangible fixed assets	(2,740)	(3,552)
Net cash used in investing activities	(2,513)	(3,344)
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(10,918)	48,348
Cash and cash equivalents at the beginning of the year	283,210	234,862
Cash and cash equivalents at the end of the year	272,292	283,210

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. GENERAL INFORMATION

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

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

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

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

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

2.2 GOING CONCERN

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

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

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

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

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

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

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

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 EXPENDITURE

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE (CONTINUED)

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

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

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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2.7 STOCKS

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

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES (continued)

2.10 LIABILITIES AND PROVISIONS

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

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

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

2.11 FINANCIAL INSTRUMENTS

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

2.12 PENSIONS

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

2.13 FUND ACCOUNTING

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

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. INCOME FROM DONATIONS AND LEGACIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	88,450	158,337	246,787	250,016
TOTAL 2021	<u>130,286</u>	<u>119,730</u>	<u>250,016</u>	

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

Supporting the National Constipation Programme (unrestricted)	£35,000
Brook Trust (restricted)	£10,000

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Conference, training and family services income	134,451	134,451	76,739
Shop income	233,305	233,305	177,916
	<u>367,756</u>	<u>367,756</u>	<u>254,655</u>
TOTAL 2021	<u>254,655</u>	<u>254,655</u>	

5. OTHER INCOMING RESOURCES

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Coronavirus Job Retention Scheme Grant and other COVID related grants	-	-	66,798
TOTAL 2021	<u>66,798</u>	<u>66,798</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
General fundraising costs	5,877	5,877	815
Voluntary income - wages and salaries	69,751	69,751	51,559
Voluntary income - NI	3,852	3,852	3,271
Voluntary income - pension costs	3,656	3,656	2,790
	<u>83,136</u>	<u>83,136</u>	<u>58,435</u>
TOTAL 2021	<u>58,435</u>	<u>58,435</u>	

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Conference and training	-	26,977	26,977	35,610
Family services	-	176,330	176,330	60,577
Campaign activity expenditure	-	8,342	8,342	25,253
Other charitable expenditure	88,559	38,119	126,678	122,846
Shop	-	162,765	162,765	184,336
	<u>88,559</u>	<u>412,533</u>	<u>501,092</u>	<u>428,622</u>
TOTAL 2021	<u>131,619</u>	<u>297,003</u>	<u>428,622</u>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (CONTINUED)

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Total 2021 £
Conference and training	-	-	26,977	26,977	35,610
Family services	176,330	-	-	176,330	60,577
Campaign activity expenditure	8,342	-	-	8,342	25,253
Other charitable expenditure	242	3,581	122,855	126,678	122,846
Shop	24,342	-	138,423	162,765	184,336
	<u>209,256</u>	<u>3,581</u>	<u>288,255</u>	<u>501,092</u>	<u>428,622</u>
TOTAL 2021	<u>193,977</u>	<u>1,855</u>	<u>232,790</u>	<u>428,622</u>	

8. INDEPENDENT EXAMINER'S REMUNERATION

The independent examiner's remuneration amounts to an independent examiner fee of £2,150 (2021 - £1,450).

Other financial services payable to the independent examiner amounts to £2,325 (2021 - £2,050).

9. STAFF COSTS

	2022 £	2021 £
Wages and salaries	260,099	229,069
Social security costs	14,274	11,041
Contribution to defined contribution pension schemes	12,142	11,487
	<u>286,515</u>	<u>251,597</u>

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

	2022 No.	2021 No.
Full-time	2	2
Part-time	13	12
	<u>15</u>	<u>14</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. STAFF COSTS (CONTINUED)

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

Key management personnel received aggregate remuneration of £58,442 (2021: £48,368).

10. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST OR VALUATION	
At 1 April 2021	8,002
Additions	2,740
At 31 March 2022	10,742
DEPRECIATION	
At 1 April 2021	2,161
Charge for the year	3,581
At 31 March 2022	5,742
NET BOOK VALUE	
At 31 March 2022	5,000
At 31 March 2021	5,841

12. DEBTORS

	2022 £	2021 £
Trade debtors	63,458	58,962
Other debtors	4,656	-
Prepayments and accrued income	17,764	2,701
	85,878	61,663

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans	-	15,000
Trade creditors	32,383	6,971
Other taxation and social security	3,056	8,172
Other creditors	426	999
Accruals and deferred income	53,297	81,082
	<u>89,162</u>	<u>112,224</u>
	<u><u>89,162</u></u>	<u><u>112,224</u></u>
	2022	2021
	£	£
Deferred income at 1 April 2021	79,332	127,590
Resources deferred during the year	50,722	79,332
Amounts released from previous periods	(79,332)	(127,590)
	<u>50,722</u>	<u>79,332</u>
	<u><u>50,722</u></u>	<u><u>79,332</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS				
General Funds - all funds	151,680	441,391	(355,438)	237,633
	<u>151,680</u>	<u>441,391</u>	<u>(355,438)</u>	<u>237,633</u>
RESTRICTED FUNDS				
Information and Helpline	19,540	130,286	(128,002)	21,824
Early Intervention Project	3,617	-	(3,617)	-
	<u>23,157</u>	<u>130,286</u>	<u>(131,619)</u>	<u>21,824</u>
	<u>23,157</u>	<u>130,286</u>	<u>(131,619)</u>	<u>21,824</u>
TOTAL OF FUNDS	<u><u>174,837</u></u>	<u><u>571,677</u></u>	<u><u>(487,057)</u></u>	<u><u>259,457</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,377	3,464	5,841
Current assets	19,447	346,393	365,840
Creditors due within one year	-	(112,224)	(112,224)
TOTAL	21,824	237,633	259,457

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	30,542	84,620
ADJUSTMENTS FOR:		
Depreciation charges	3,581	1,855
Dividends, interests and rents from investments	(227)	(208)
Decrease in stocks	4,976	1,302
Decrease/(increase) in debtors	(24,215)	10,346
Decrease in creditors	(23,062)	(46,223)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	(8,405)	51,692

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	272,292	283,210
TOTAL CASH AND CASH EQUIVALENTS	272,292	283,210

18. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	283,210	(10,918)	272,292
Debt due within 1 year	(15,000)	15,000	-
	268,210	4,082	272,292

19. OPERATING LEASE COMMITMENTS

At 31 March 2022 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	-	1,835