

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

(A COMPANY LIMITED BY GUARANTEE)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

Trustees	L G Montgomery, Chair W Thompson, Vice Chair Dr E M Fleming Dr J Menakaya J Rouse (appointed 18 April 2023) J Westlake, Treasurer (appointed 1 August 2023) Z Warren (appointed 1 August 2023) A Wileman (appointed 1 August 2023) K L Tomlin (resigned 1 November 2022) C Lindsay (resigned 1 August 2023)
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 2023**

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

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

POLICIES AND OBJECTIVES

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

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

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

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

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

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

The ERIC Team

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

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

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

ERIC Family Services

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

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

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

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

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

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

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

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

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

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

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

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

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

Increasing our reach and raising awareness of our resources

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

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

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

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

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

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

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

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

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

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

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

ERIC Education & Enterprise

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

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

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

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

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

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

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

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

Collaboration and Partnership

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

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

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

Organisational Development

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

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

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

Fundraising

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

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

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

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

GOING CONCERN

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

FINANCIAL REVIEW

Income

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

Expenditure

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

Summary

A net surplus of £13,088 was recorded.

RESERVES POLICY

Reserve Policy Statement April 2023

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

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

MATERIAL INVESTMENTS POLICY

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

RISK MANAGEMENT

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

CONSTITUTION

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

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

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

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

PLANS FOR FUTURE PERIODS

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

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

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



L G Montgomery
Chair of Trustees (in the absence of a Treasurer)
Date: 31 October 2023

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

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

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

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

RESPONSIBILITIES AND BASIS OF REPORT

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

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

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

Signed:

Dated:

Chris Trantham FCA

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

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2023

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

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

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

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

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

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



L G Montgomery

Date: 31 October 2023

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

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

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

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

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

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

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

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 2023**

2. ACCOUNTING POLICIES (continued)

2.3 INCOME

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

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

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

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

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

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

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

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

2.4 EXPENDITURE

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

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

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

2. ACCOUNTING POLICIES (continued)

2.4 EXPENDITURE (CONTINUED)

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

All expenditure is inclusive of irrecoverable VAT.

2.5 INTEREST RECEIVABLE

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

2.6 TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

Depreciation is provided on the following basis:

Computer equipment	- 33% straight line
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2.7 STOCKS

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

2.8 DEBTORS

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

2.9 CASH AT BANK AND IN HAND

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

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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.

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

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

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

National Lottery Community Fund (restricted) £97,053

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. INCOME FROM OTHER TRADING ACTIVITIES

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Trading income	17,328	17,328	-

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**NOTES TO THE FINANCIAL STATEMENTS
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6. EXPENDITURE ON RAISING FUNDS

COSTS OF RAISING VOLUNTARY INCOME

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

Summary by fund type

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

8. ANALYSIS OF EXPENDITURE BY ACTIVITIES

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

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**NOTES TO THE FINANCIAL STATEMENTS
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8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS

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

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8. ANALYSIS OF EXPENDITURE BY ACTIVITIES (CONTINUED)

ANALYSIS OF DIRECT COSTS (continued)

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

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

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

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

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

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

9. INDEPENDENT EXAMINER'S REMUNERATION

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

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

10. STAFF COSTS

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

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

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

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

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

11. TRUSTEES' REMUNERATION AND EXPENSES

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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12. TANGIBLE FIXED ASSETS

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

13. DEBTORS

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

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14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

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

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

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

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

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

15. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
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

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	282,692	272,292
TOTAL CASH AND CASH EQUIVALENTS	282,692	272,292

19. ANALYSIS OF CHANGES IN NET DEBT

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