

Company no. 02580579
Charity no. 1002424

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

ERIC (Education and Resources for Improving Childhood Continence)

Reference and administrative details

For the year ended 31 March 2025

Company number 02580579

Charity number 1002424

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

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

W Thompson, Chair

J Westlake, Treasurer

J Abbott (appointed 28 January 2025)

Dr E M Fleming (resigned 28 January 2025)

L Fleming

Dr J Menakaya

J Rouse

Z Warren (appointed 1 August 2023)

A Wileman (appointed 1 August 2023)

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

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

Triodos Bank
Deanery Road
Bristol
BS1 5AS

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

ERIC (Education and Resources for Improving Childhood Continence)

Report of the trustees

For the year ended 31 March 2025

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

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

Vision and Mission

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

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

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

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

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

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

Chair of trustees - review

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

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

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

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For the year ended 31 March 2025

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

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

Looking ahead

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

The ERIC Team

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

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

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

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

Family Services

Helpline

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

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

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

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For the year ended 31 March 2025

Other projects

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

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

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

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

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

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

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

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

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

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

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Report of the trustees

For the year ended 31 March 2025

Communications and digital engagement

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

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

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

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

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

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

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

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

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

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For the year ended 31 March 2025

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

Commercial Services & Education

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

Training

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

E-learning

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

Shop

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

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

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

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NHS Alarm service

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

ERIC Conference

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

Collaboration and Partnership

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

Corporate Partnerships

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

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

Collaborations

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

Research projects

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

Organisational Development

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

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

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

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For the year ended 31 March 2025

Fundraising

Grants

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

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

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

Individual donations and legacies

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

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

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

GOING CONCERN

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

FINANCIAL REVIEW

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

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

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

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For the year ended 31 March 2025

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

RESERVES POLICY

Reserve Policy Statement April 2025

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

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

MATERIAL INVESTMENTS POLICY

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

RISK MANAGEMENT

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

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

FUNDRAISING

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

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

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

ERIC (Education and Resources for Improving Childhood Continence)

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For the year ended 31 March 2025

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT CONSTITUTION

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

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

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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PAY AND REMUNERATION

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

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

PLANS FOR FUTURE PERIODS

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

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

This coming year...

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

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

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

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

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

Statement of responsibilities of the trustees

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

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Report of the trustees

For the year ended 31 March 2025

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Independent examiners

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

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



Wendy Thompson - Chair

Independent auditors' report

To the members of

ERIC (Education and Resources for Improving Childhood Continence)

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the members of

ERIC (Education and Resources for Improving Childhood Continence)

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

Other matter

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

Responsibilities of the trustees

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

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

Independent auditors' report

To the members of

ERIC (Education and Resources for Improving Childhood Continence)

Our responsibilities for the audit of the financial statements

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

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

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

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

Independent auditors' report

To the members of

ERIC (Education and Resources for Improving Childhood Continence)

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

Use of our report

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

William Guy Blake

Date: 25 September 2025

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

For and on behalf of:

GODFREY WILSON LIMITED

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

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

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

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

ERIC (Education and Resources for Improving Childhood Continence)

Balance sheet

As at 31 March 2025

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

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

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



Wendy Thompson - Chair

ERIC (Education and Resources for Improving Childhood Continence)

Statement of cash flows

For the year ended 31 March 2025

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

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) Basis of preparation and general information

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

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

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

b) Going concern basis of accounting

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

c) Income

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

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

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

d) Interest receivable

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

e) Donated services and facilities

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

e) Donated services and facilities (continued)

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

f) Funds accounting

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

g) Expenditure and irrecoverable VAT

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

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

h) Allocation of support and governance costs

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

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

i) Tangible fixed assets

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

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

j) Stock

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) Debtors

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

l) Cash at bank and in hand

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

m) Creditors

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

n) Financial instruments

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

o) Pension costs

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

p) Foreign currency transactions

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

q) Accounting estimates and key judgements

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

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

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period comparatives: statement of financial activities

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

3. Income from donations and legacies

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

Prior period comparative:

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

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

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

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

5. Income from other trading activities

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

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

6. Government grants

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

7. Total expenditure

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

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

8. Net movement in funds

This is stated after charging:

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

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

9. Staff costs and numbers

Staff costs were as follows:

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

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

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

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

10. Taxation

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

11. Tangible fixed assets

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

12. Stock

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

13. Debtors

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

14. Creditors : amounts due within 1 year

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

15. Deferred income

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

Deferred income relates to training invoiced in advance of delivery.

16. Analysis of net assets between funds

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds

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

Purposes of restricted funds

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

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

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

Purposes of designated funds

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

ERIC (Education and Resources for Improving Childhood Continence)

Notes to the financial statements

For the year ended 31 March 2025

17. Movements in funds (continued)

Prior period comparative

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

18. Related party transactions

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