OVER THE WALL CAMP

England & Wales · Charity number 1075361

Details

Other names	OVER THE WALL
Status	Registered
Legal form	Charitable company
Company number	03713232
Registered	1999-05-05
Register	View on the Charity Commission register

Contact

Address	Over The Wall Camp The Settlement Ockbrook Derby Derbyshire DE72 3RJ
Phone	01332977589
Email	info@otw.org.uk
Website	www.otw.org.uk

Activities

Objects: TO PROMOTE OR ASSIST IN THE PROMOTION OF THE RELIEF OF SICKNESS, SUFFERING AND DISTRESS IN SERIOUSLY ILL CHILDREN AND YOUNG PEOPLE BY PROVIDING THERAPEUTIC RECREATION FOR THEM, THEIR SIBLINGS AND THEIR FAMILIES.

Activities: Over The Wall supports seriously ill children and young people throughout the UK providing residential activity camps in a range of locations to create life-changing experiences. Our objective is to relieve sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and family.

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Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** UNITED KINGDOM
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,631,679	£2,425,302	£979,450	40
2023-12-31	£2,038,981	£2,028,417	£773,073	40
2022-12-31	£1,891,953	£1,770,387	£762,509	37
2021-12-31	£1,224,617	£1,175,876	£640,943	25
2020-12-31	£1,453,549	£1,170,421	£592,202	28

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Trustees

Name	Role	Appointed
JOSEPH HENRY CRONLY	Chair	
Alma Lawrie		2019-03-19
Andrew Brynmor Richards		2017-10-16
Catherine Wales		2023-09-21
Craig Berens		2024-06-21
Cynthia Verna Muyambuki Davis		2021-03-17
DUNCAN KING		2013-08-23
JOCELYN SHARP		2014-04-05
JONATHAN GORING		
John Henry Bremridge		2019-12-11
Mark Fidler		2022-12-15
RICHARD CHAPMAN		2012-08-24
Sebastian Stachowiak		2023-03-23
Zachary Boulden		2023-09-21

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OVER THE WALL CAMP

England & Wales - Charity number 1075361

Accounts

OVER THE WALL CAMP
UK Children's Charity
2024
annual
report
Ofsted
Outstanding
Provider

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A very warm welcome to our 2024 Annual Review

Our undoubted highlight of the year, amongst so many positives, was the acquisition of a long-term home for Over The Wall Camp at Ockbrook near Derby to use as both our headquarters and for running residential camps.

On 8 May 2024, we finally signed a 40 year lease on the former school site and have spent much of the year finalising architects' drawings, obtaining planning permission and fundraising for the first phase of renovation works.

The wonderful 17-acre site offers so much potential for the charity, and we are working extremely hard on all fronts to raise the capital necessary to open the site for camp in 2026.

There are many benefits to us operating from this site, but the principal ones are the ability to serve many more beneficiaries; to use the site to run residential camps for other children's health charities; and generate income by letting parts of the premises when not being used for charitable activities to offset the additional running costs of the site and plough back into the charity. We are also extremely excited about shaping the venue to meet the needs of our beneficiaries.

Taking control of the Ockbrook site is a step change for the charity, but it has been in planning for a long time. While it brings some short term cost pressures to run the site alongside our existing operations as it is being developed, we are confident that this is a valuable investment in our future and significantly enhances the medium to long term outlook.

In the meantime, we continue running our camps at different rented venues throughout the UK and in 2024 we once again upheld our mission to make a tangible difference in the lives of children facing serious health challenges and served 826 campers, a 41% increase on 2023. In addition to masses of positive feedback from campers and their families, we were recognised once again as an "Outstanding Provider' by Ofsted. You can read more about what we achieved this year further into this report.

Before I conclude I would like to express my deepest gratitude to all the people who continue to commit to this wonderful charity in so many ways. They include our staff team, trustees, patrons, ambassadors, volunteers, donors, corporate partners and supporters.

Most of all I would like to thank the many carers and parents who entrust us to look after their often-vulnerable children at our many different camps. I hope we repaid your trust in us by helping your children rediscover the mischief, magic and joy of childhood.

> **Camp is the happiest, safest, most wonderful place, full of love from the moment you arrive to the moment you leave.**
> *- Sally, Parent Camper*

Over The Wall Camp

More than 1 in 10 children in the UK have a long-term illness, and owing to advances in paediatric clinical treatment, more children than ever are living longer with a chronic health condition.

Many of these children remain in treatment for lengthy periods and are often unable to engage in normal childhood activities, leaving them isolated, lonely, and vulnerable.

Parents tell us they can feel overwhelmed and powerless watching their children become increasingly withdrawn and unable to enjoy their childhood.

Founded in 1999 by the late Oscar-winning Hollywood actor and philanthropist Paul Newman and UK businessman Joe Woods, Over The Wall Camp (OTWC) is the only UK charity providing free-of charge residential activity camps for children and their families specifically designed to address the psychosocial impact of living with a serious, long-term health condition. We empower children and their families to explore beyond the perceived limitations of illness to rediscover the magic of childhood.

Awarded 'Outstanding Provider' status by Ofsted, OTWC's programmes, which have been academically researched and independently evaluated in numerous studies, achieve transformational outcomes, including improved confidence, self-esteem, resilience, and a sense of belonging. Beneficiaries also show more positive relationship skills, improved social skills and interest in social activities.

In 2024, OTWC served 826 beneficiaries at camp and a further 786 beneficiaries attended our online Camp in The Cloud sessions.

Our programmes are supported by a huge team of over 200 volunteers including a team of paediatric clinical professionals and is trusted by parents, NHS, and charity partners to ensure that the highest standards of medical care underpin all that we do.

> "I get the same feeling from Over The Wall Camp as I do on Christmas morning!

Outcomes: The difference we aim to make

Improve psychosocial wellbeing

From outdoor adventures to arts and crafts our diverse activities encourage self-expression and creativity. Campers are encouraged to focus on what they can do rather than what they can not and gain a sense of accomplishment by stretching themselves to try new things in a safe, supportive community.

Develop coping strategies, resilience and independence

Through carefully designed activities, campers develop vital coping strategies that help them face challenges with courage and confidence. From mastering new skills to making decisions, camp fosters independence, allowing campers to gain a sense of autonomy and self-reliance which empowers them to navigate their unique journeys with determination.

Increase connectivity and friendship

Building friendships and creating lasting memories are at the heart of our camps. Children develop empathy, cooperation, and communication skills, essential for their emotional and social development. Surrounded by peers who understand their experiences, children and families find comfort and camaraderie.

2024 in numbers

Our Campers

826
residential campers

92%
reported feeling happier

786
Camp in the Cloud

85%
felt less isolated

1045
Boxes sent for Camp in the Cloud

88%
felt more positive about the future

Our Volunteers

473
volunteering places filled

139
returning volunteers

98
new volunteers

99%
felt supported by staff and fellow volunteers

95%
made a friend & would recommend volunteering at OTWC to a friend

Our Outcomes

Short Term

Improved resilience, independence, confidence and self-esteem, relationships with family and friends, increased opportunity to try new things, and increased support network of friends. Reduced feelings of isolation and stigma

Medium Term

Increased skills, changed attitudes or values, modified behaviour, improved coping.

Long Term

Improved positive identity, social competence and independence.

Between
96% – 100%
were extremely satisfied or satisfied with the OTWC camp team in terms of engagement, approachability, friendliness, and knowledge about the programmes.

> **I'm much more confident now and have higher self-belief.**

> **Camp gave us a sense of belonging we've never experienced before**

Just for fun!

2597
marshmallows eaten

116
activity sessions

38
dance parties

unlimited
mischief and magic!

Oscar and Hannah's week of magic

Oscar is an energetic and busy 10-year-old who lives with his mum, dad, and 12-year-old sister, Hannah.

In 2023, Oscar and his family's lives changed. Kim, Oscar's mum, is a children's nurse. When she arrived home after a long shift, Kim found her husband, Alex, trying to give Oscar rescue breaths. Oscar was having a seizure.

Oscar's seizure lasted 35 minutes. When he arrived at hospital, he was rushed into the A&E's resus area, and he was then admitted to the High Dependency Unit. Thankfully, Oscar recovered from the seizure, and over the following few weeks he had lots of tests to determine the cause of it.

As a result of these tests, Oscar was diagnosed with focal epilepsy with secondary generalisation.

Kim explained "Oscar's life changed overnight after his seizure. Suddenly, he had to be supervised all the time. I couldn't let him go to the park down the road with his friends. His freedom shrunk."

Understandably, there was a big effect on the whole family. Kim told us "I felt pretty traumatised. Whenever he was on his own for brief moments, I worried that I'd walk back into the room to him having another seizure."

When Oscar was in hospital, he met Dr Zoe, who volunteers for Over The Wall Camp in her spare time. Dr Zoe said, "Oscar was really unwell, upset and confused about what his life would be like with this new diagnosis." While she was looking after Oscar in hospital, Dr Zoe thought that he could really benefit from the mischief and magic of camp when he was well enough.

A year after Oscar's stay in hospital, Dr Zoe heard from a colleague that he was finding things difficult. "I heard from a member of the team how much Oscar was struggling with coming to terms with his diagnosis and the ongoing symptoms it was giving him."

His sister Hannah was struggling too. "Hannah had found the process of Oscar's diagnosis difficult and was desperate to meet another sibling going through a similar thing. I knew they were both perfect for Over The Wall Camp and I wanted them to have the opportunity to meet others like them and realise that they're not alone."

Being familiar with the quick referral process, straight away Dr Zoe spoke to the family and then referred them to Over The Wall Camp. Although Kim was scared about them going away for a week, she applied for their places at camp. Then, in summer 2024, we welcomed Oscar and Hannah to our Midlands Health Challenge and Siblings Camp, where they enjoyed five days of fun!

Before camp, Kim said Oscar could be quite unsure of himself and was often very nervous. Oscar very rarely stepped outside of his comfort zone.

But Oscar returned from camp glowing with pride and much more confident. "We are so grateful that Oscar was referred. Camp has really helped Oscar to grow and develop. Since camp he is willing to try so much more he has been a lot braver. He constantly talks about camp, with such positivity."

Oscar told us "I learnt that I can be brave". When he went home, he was excited to tell his parents about one particular experience at camp... going on the zip line! "I am never that brave normally" Oscar told us. Surprised by his adventurous side, Kim told us "He must have felt very safe and supported to even try something like that."

As well as discovering how brave he is, another lasting impact of camp is that Oscar also made friends. He told us that was the best bit of camp!

Hannah got just as much out of camp as her brother did. Talking about her time at camp, Hannah explained, "It made me feel great because I could be myself."

Hannah loved sitting around the campfire, toasting marshmallows, and making friends.

Kim told us that since camp, Hannah has been more compassionate, empathetic and thoughtful towards others. The week had such an impact on her that she hopes to volunteer with Over The Wall Camp when she is older.

Kim said, "I was so scared letting Oscar go. But knowing there were doctors, nurses and paramedics there really settled my nerves. I knew should the worst happen they'd take excellent care of him."

Volunteering 2024

Over The Wall Camp would not be able to deliver all of our amazing services without our dedicated volunteers.

In 2024, 473 volunteer places at camp were filled by 237 volunteers. 57 clinical volunteer places were filled by 13 doctors, 9 nurses, 4 paramedics, some doing more than one camp. Our online service, Camp in the Cloud had a further 19 volunteers.

Volunteer experience

In response to volunteer input, during 2024 we redesigned our volunteer training days, levelled up our support tools and resources and offered Volunteer Wellbeing spaces at all our weeklong camps so volunteers could rest and recharge in between moments of camp magic. This was a great success and we received fantastic feedback. 95% of volunteers would recommend our volunteer opportunities to a friend and 95% of volunteers made new friends at camp.

Volunteer committee

After the success of our Volunteer Committee revitalisation in 2023, we further focussed the work of this group in 2024. We welcomed new committee members, engaged in collaborative brainstorm sessions, and have generated some exciting new ideas and developments for the 2025 season. We recognise that leveraging volunteer knowledge is an essential part of continuing to level up our service delivery for campers, families and volunteers.

Clinical volunteering partnerships

In 2024, we were excited to partner with Birmingham City University to offer student nurses the opportunity to gain valuable hands-on experience through elective placements at our camps. This successful collaboration will continue in 2025, providing further opportunities for nursing students to engage with our transformative programs. Looking ahead, we are expanding our volunteering efforts in 2025 by partnering with the Joint Hospital Group at Portsmouth to offer placements for military nurses. Additionally, we are liaising with Robert Gordon University in Aberdeen to provide student nurses with placements at our Scotland camp. These initiatives will not only enhance the support we provide at camp but also offer students a unique and impactful learning experience.

On the horizon

During the 2024 season we hired a new Assistant Camp Director, with specific responsibility for volunteering, to develop this area further. We have implemented a new Volunteer management system and online training platform towards the end of 2024. We look forward to seeing how these new tools improve organisational efficiency and user experience moving forward.

Fundraising 2024

2024 was a positive but challenging year for Over The Wall Camp's fundraising efforts, as the team worked concurrently on the start of the Capital Campaign, alongside fundraising for core charitable activity. A total of £2,631,679 was raised in the year, up by 8% from £2,038,981 in 2023. This was made up of £1,873,520 of revenue income (down 8% on 2023, in part because some of our regular supporters chose to fund our capital project) and £760,159 of capital income (2023: nil).

Moving forward, as we continue to fundraise for both capital and revenue income in tandem, we are continuing to diversify and strengthen our fundraising portfolio. 2024 was a fantastic turning point for us in setting down roots within a new, permanent – and hugely supportive – community in Derbyshire, comprising both local residents and local businesses. The appointment of a Regional Head of Corporate Partnerships and a Senior Regional Fundraiser enabled us to gain significant momentum in these areas towards the end of 2024, teeing us up for a strong 2025.

As with 2023, 2024 saw an increased interest in new and exciting fundraising events, such as our inaugural 'Climb the Capital' challenge, in which participants scale three iconic London skyscrapers. This took place for the first time in October, achieving great success. This event will be an annual fixture in London's calendar and will continue to grow as a significant fundraiser for OTWC. In addition to sporting events, we continued to assess the appetite for more formal 'special' events, such as our Gala, and took away learnings for even greater ambitions in 2025.

We benefit immensely from the generous support of the Kentown Wizard Foundation and Newman's Own Foundation, for which we remain immensely grateful. We were also supported during the year by numerous Trusts and Foundations, Corporates and Groups and Associations, and our loyal major donors and individual supporters remained at our side as we continued to work hard towards our goals.

All fundraising activities at Over The Wall Camp continue to be organised, facilitated, and stewarded by the in-house OTWC staff team. We have a Capital Trust fundraising consultant working for us under the direct management of our Director of Development, but other than this, we do not use any third-party or 'on behalf of' fundraising professionals.

In line with our legal and moral obligations as a charity, we continue to adhere to all ethical and responsible fundraising practices. We are registered with the Fundraising Regulator; we comply with the Code of Fundraising Practice (of which there were no breaches in 2024) and our updated fundraising handbook provides guidance and processes for those raising funds on behalf of the charity. We continue to be aware of our professional and moral obligations to protect vulnerable people, by ensuring our staff team is suitably trained in this area, and by ensuring that our method of fundraising does not place pressure or unreasonable intrusion on any prospective donor. In 2024 we received no complaints in response to our fundraising work.

We are truly grateful to everyone who has supported us during the past year, whether financially or with gifts of services and goods: our principal supporters are listed opposite, though there are countless others we wish we could include. We remain sincerely thankful for every contribution, no matter its size, and throughout the organisation we are always aware that our ongoing growth and development is entirely reliant on the generosity of those around us.

Thank you

Trusts and Foundations

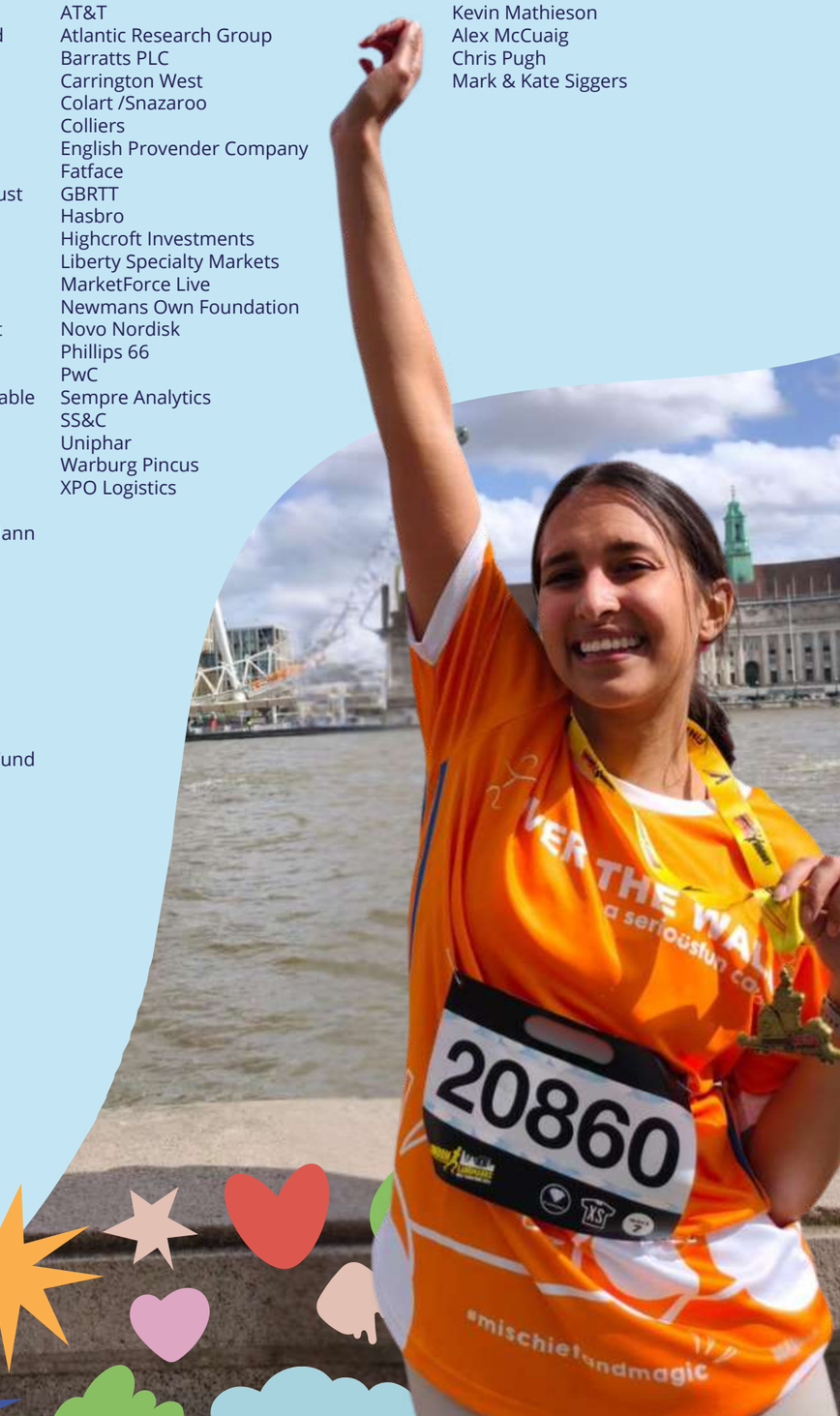
Awards for All, England
Baron Davenport's Charity
BBC Children in Need
Better Breaks
Bruce Wake Charitable Trust
Chandris Foundation Trustees Limited
Charles S. French Charitable Trust
Cruden Foundation
Domlal Trust
Doris Field Charitable Trust
Douglas Bader Foundation
Esmee Fairbairn Foundation
Frank Litchfield General Charitable Trust
George Fentham Birmingham Charity
Gowling WLG
National Lottery Community Fund
Pleasance Trust
Q Charitable Trust
Samuel Storey Family Charitable Trust
The W E D Trust
The 29th May 1961 Charitable Trust
The Alice Ellen Cooper Dean Charitable Foundation
The Ammco Trust
The Britford Bridge Trust
The Childhood Trust
The Childwick Trust
The Dominique Cornwell & Peter Mann Family Foundation
The Ernest Kleinwort Charitable Trust
The February Foundation
The Fifty Fund
The Gannochy Trust
The Grant Foundation
The Helen Robertson Charitable Trust
The Helen Roll Charity
The Hugh Fraser Foundation
The Joseph and Ann Slater Memorial Fund
The Kentown Wizard Foundation
The Lawson Trust
The Michael Marsh Charitable Trust
The Openwork Foundation
The Rank Foundation Limited
The Shanly Foundation
The Sobell Foundation
The Zochonis Charitable Trust
WO Street Charitable Foundation

Corporates

Abercrombie & Fitch
Abri
AIT Home Delivery
Armsons Barlow
AT&T
Atlantic Research Group
Barratts PLC
Carrington West
Colart /Snazaroo
Colliers
English Provender Company
Fatface
GBRTT
Hasbro
Highcroft Investments
Liberty Specialty Markets
MarketForce Live
Newmans Own Foundation
Novo Nordisk
Phillips 66
PwC
Sempre Analytics
SS&C
Uniphar
Warburg Pincus
XPO Logistics

Major Donors

Gordon Cooper
Joe and Tamsin Cronly
Mark and Rachel Fidler
Lara Zibners Lohr
Kevin Mathieson
Alex McCuaig
Chris Pugh
Mark & Kate Siggers



Ockbrook

In 2024, Over The Wall Camp secured its first permanent home at Ockbrook. Now, we're transforming it into a space that will be camp-ready by 2026, unlocking new opportunities for children with long-term health conditions.

This 17-acre site will be a place of adventure, creativity, and connection. Children will scale climbing walls, explore woodland trails, stargaze, and enjoy the outdoor amphitheatre. With archery, sensory gardens, indoor activity hubs, and a transformed sports hall, Ockbrook will offer experiences designed to build confidence, independence, and joy.

Over the next few years, we will incrementally increase accommodation on the site and develop new amenities to create even more mischief and magic for many more children than presently.

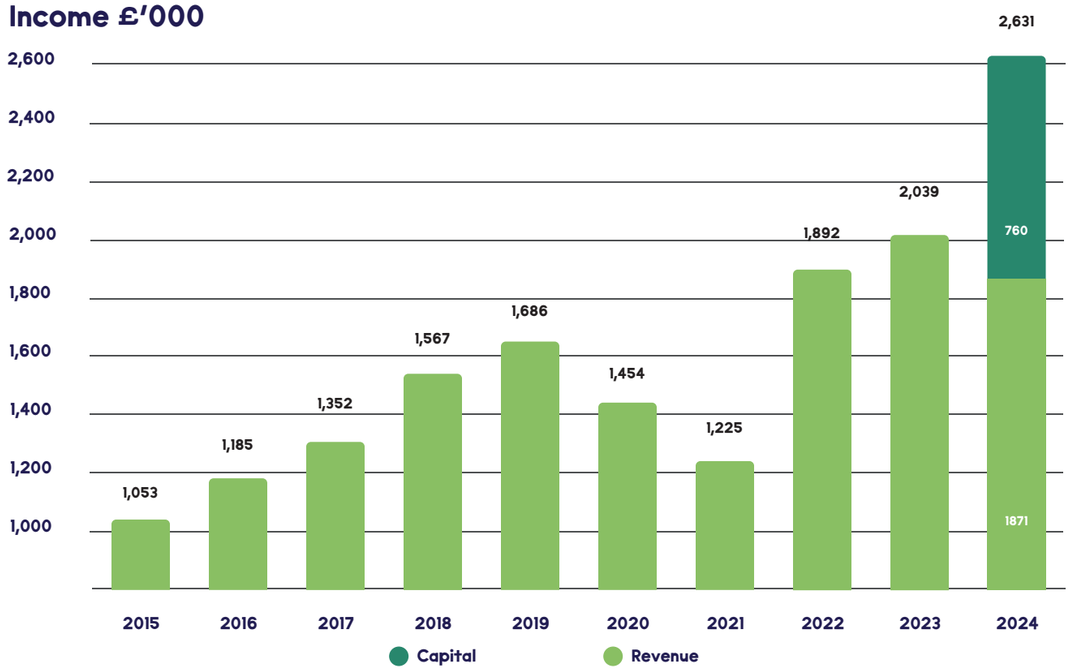
With a permanent home at Ockbrook, we'll have the opportunity to expand our camp offering, create new programmes, and strengthen hospital partnerships—reaching thousands more children and ensuring every child experiences adventure, friendship, and possibility.

Financial Information

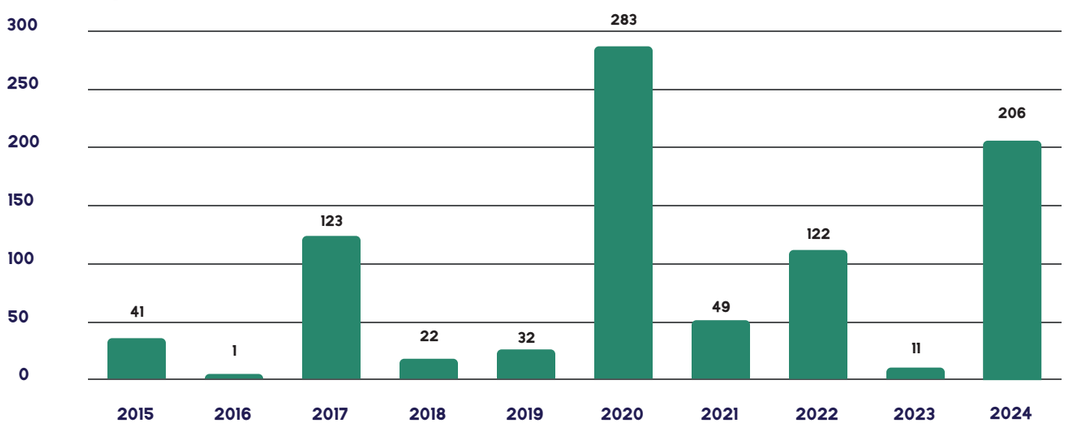
We are proud of our long track record of growth, as shown in the charts below. 2024 was a record year with total income generation up 29% to £2.6m, and camper numbers up 41% to 826, heading back towards the levels we had achieved before COVID. However, this masks some weakness in operating income which declined slightly due to a difficult economic environment and as some of our funders switched to supporting the capital campaign. We reported a surplus of £206k (comprising a capital surplus £485k and an operating deficit of £279k) and charitable funds increased to an all time high of £979k.

See discussion of Financial analysis on p26 and analysis of reserves on p27 for further details.

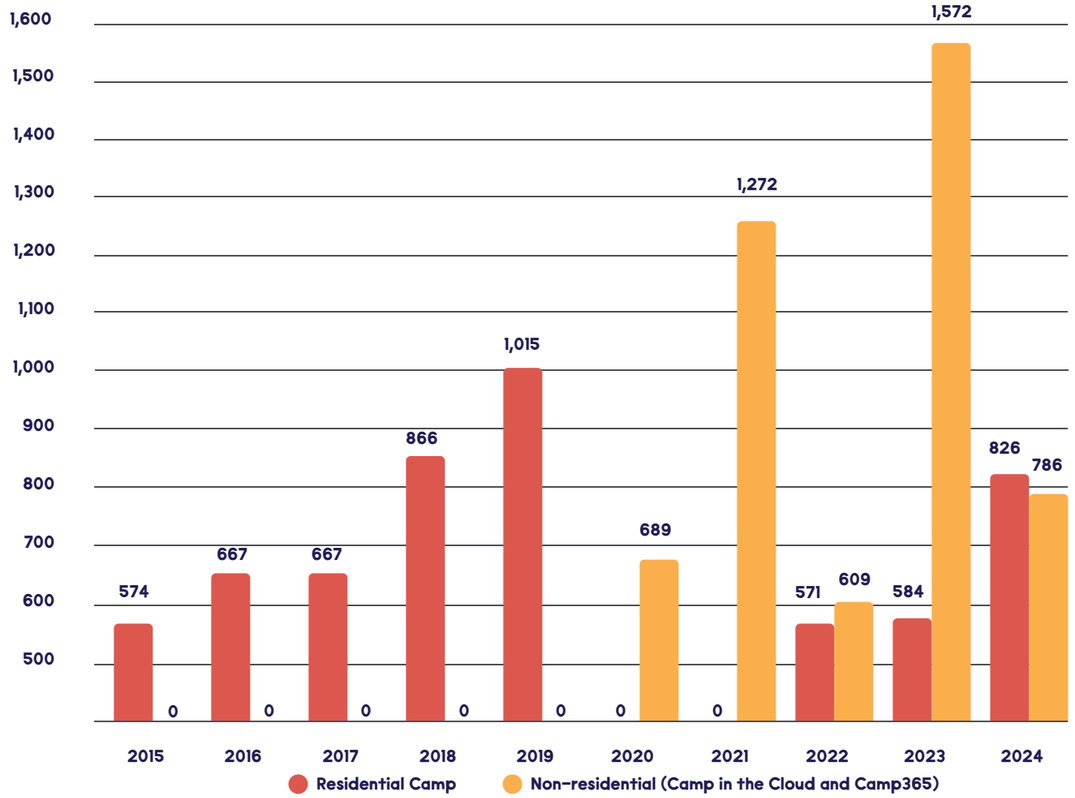
Income £'000



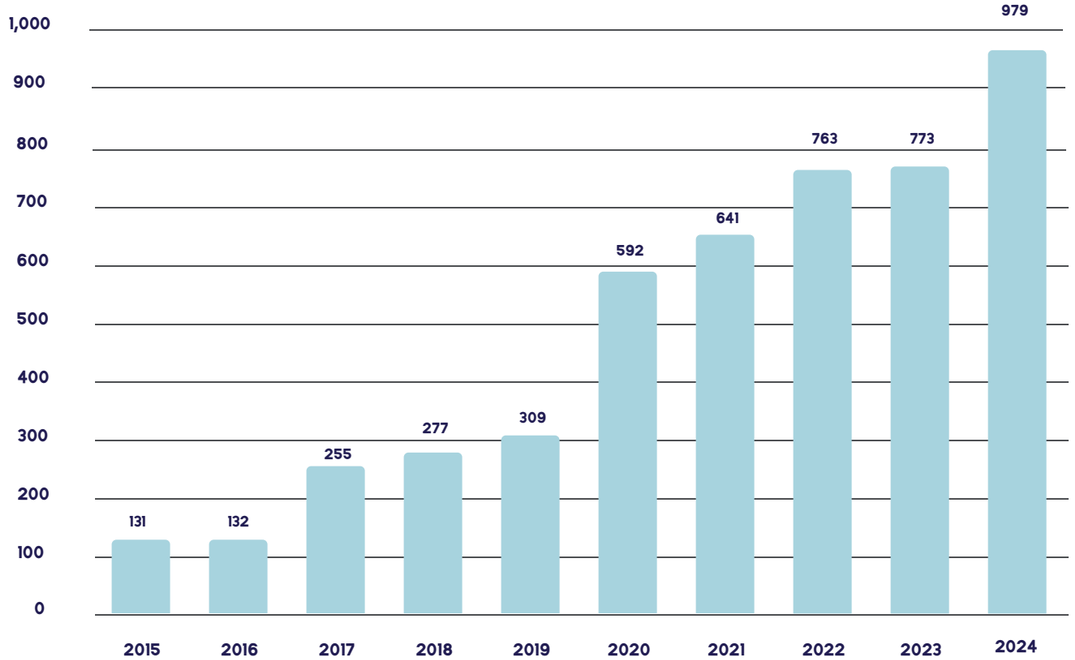
Net Surplus £'000



Camper Numbers Served



Total Net Assets £'000



Governance

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2024.

Objectives and Activities

Public Benefit
The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities.

Charity Objects
The objects of the charity are to promote or assist in the promotion of the relief of sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and their families.

Activities
Our free of charge programmes help to develop the confidence, self-esteem, coping strategies and relationships of our children. We strive to make each a memorable, fun and empowering experience, all in a physically and medically safe environment. Our therapeutic recreation programmes focus on helping our campers to realise the incredible abilities and talents they possess. Our model is a multi-step programme based around Challenge, Success, Reflection and Discovery.

Our Mission
As a result of long-term health conditions, more than 1 in 10 children in the UK can be denied a carefree childhood, and this number is growing.

We empower children and families to explore new possibilities to rediscover the fun and magic of childhood.

Our Values
BELONGING, **AUTHENTICITY**, and **GROWTH** are our core values.

These principles embody safety, inclusivity, integrity, and trust, fostering a positive culture within Over The Wall Camp. They empower staff, volunteers, and campers to freely express themselves, forge meaningful bonds, and pursue their potential.

Safeguarding Children Commitment

There is nothing more important to us than safeguarding children whilst at camp. Over The Wall Camp is committed to best practice that seeks to safeguard all children and young people who engage with our services.

All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of all programmes and we operate a strict two to one policy whereby no adult should ever be alone with a child.

We are committed to safer recruitment through selection, vetting and screening practices. All volunteers and staff are required to hold an up to date and valid enhanced DBS/PVG certificate. These practices aim to recruit the most safe and suitable people to work or volunteer for us.

Quality Assurance

The charity has in place a comprehensive feedback and evaluation process to record camper, volunteer, and staff feedback, the details of which are examined alongside incidents, near-misses and complaints. From this, the senior management team draw up a list of improvement changes for the following year, which is scrutinised by the Operations Committee and the Clinical Advisory Board and followed through to ensure necessary changes are implemented. In this way, Over The Wall Camp enjoys a continuous cycle of quality improvement from year to year.

In 2024, our residential camps were inspected by Ofsted, who designated us as 'Outstanding'.

No inspection was carried out by the Care Inspectorate, who oversee our Scottish camps.

SeriousFun Children's Network

More than 30 years ago, the Hollywood actor Paul Newman, started a camp in Connecticut where children could escape the fear and isolation of their medical conditions and, in his words, "raise a little hell". This one camp launched a quiet movement that led to a global network. Over The Wall Camp is the UK member of the SeriousFun Children's Network, a growing community of 30 independent camps, all serving the needs of children with serious illnesses and their families, always free of charge.

Whilst Over The Wall Camp is an independent UK charity, we receive much benefit from being a member of the SeriousFun Children's Network through valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond our reach. The SeriousFun Children's Network also requires member camps to meet the highest standards possible for camp programmes, medical care and safety, and carries out annual inspection visits and assessments to ensure this is the case.

Custodian Trustee Arrangements

The charity does not hold any assets on behalf of other charities.

Equity, Diversity and Inclusion

We continue to strive to be an inclusive organisation and recognise that to employ the very best talent, we need to openly recruit from all sections of society. It is equally important that our campers and volunteers reflect this diversity.

In 2024 we recruited more staff from an ethnically diverse background; revamped our staff-based EDI working group; concluded an EDI based review of all policies; approved an EDI development strategy; made EDI a standing item in our senior management meetings led by the chair of the EDI working group; and agreed that Over The Wall Camp will join the Disability Confident Scheme.

I'm proud I opened up about my arthritis. I have always found it difficult to talk about, but cabin chats at camp made me realise everyone has a personal struggle and we should be proud of who we are.
- Izzy, Health Challenge Camper

Our Therapeutic Recreation programme (also known as TR) empowers children to build confidence and resilience by encouraging them to step out of their comfort zones and try new things.

There are 4 steps and at the centre of them all is ensuring that our campers are having fun!

Challenge

We use "Challenge by Choice" to support campers in selecting their own journey of challenge in a way that feels attainable and like an achievement. Campers will look back on these accomplishments with positivity and feel more confident to take on the next challenge.

Success

We celebrate success in direct and meaningful ways by describing, labelling and praising the great things that our campers do.

Reflection

At camp, we have purposefully built in reflection throughout our programme in both structured and unstructured times to allow campers to feel proud of their achievements.

Discovery

This is the combination of all of the elements above, and leads to our campers discovering and rediscovering talents, abilities and personality traits within themselves. Memories and experiences of camp are taken with them to positively change their everyday life.

Our Achievements and Performance

We set four strategic targets for the period 2022-25 and these are outlined below together with how we performed in 2024.

1. Operational Delivery

We will continue our recovery from the COVID years and in 2024 seek to increase the number of beneficiaries attending our residential camps to over 800.

We met this target, serving 826 beneficiaries during the year, an increase of 41% over 2023.

2. Financial Health

We will generate a surplus each year in order to add to our reserves.

In aggregate, we achieved a surplus of £206k and increased total charitable funds to £979k.

However, as discussed in greater detail on p26 below, this reflects a strong capital surplus of £485k, as we raised money to fund the capital project that we expect to spend in 2025 and 2026, and an operating deficit of £279k, due to a combination of lower income (as some regular donors chose to support the capital campaign) and additional expenses (to operate the Ockbrook site while still running camps in rented facilities). This operating deficit includes a non-cash rent charge of £166k, and in our view it is more meaningful to look at the adjusted operating deficit of £113k which excludes this non-cash charge.

3. Organisational Health

We will be graded 'Outstanding' by OFSTED.

We achieved this target.

4. Charity Development

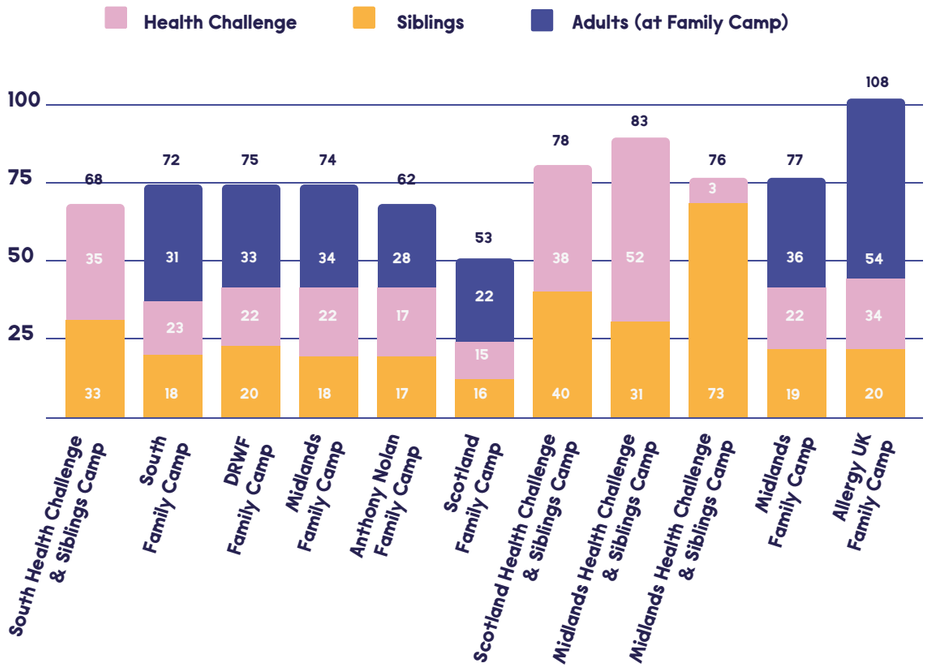
We will acquire a permanent site for Over The Wall and seek to be running services from that site by 2025.

We have made significant progress towards this target, although it has taken longer than we had initially hoped.

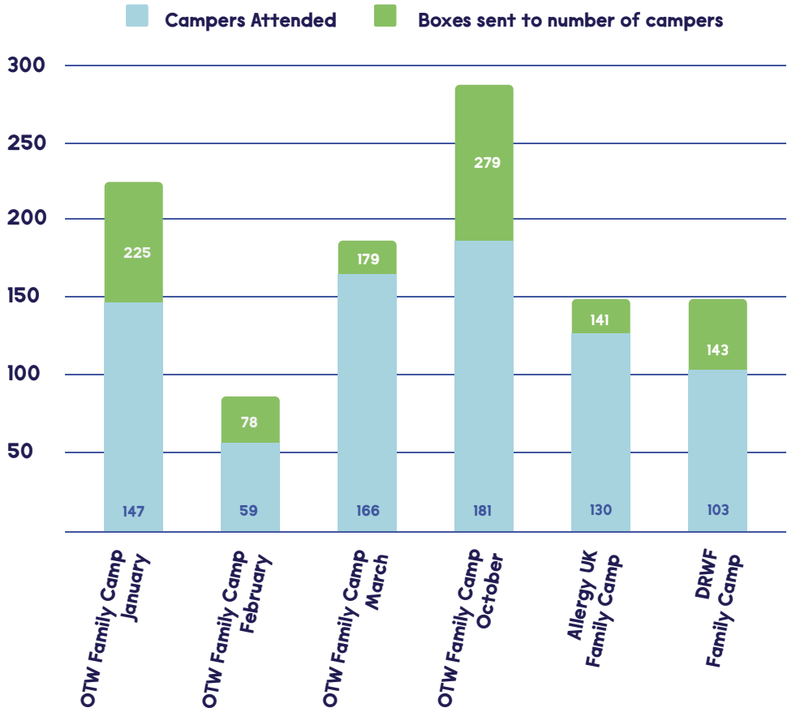
We signed the long-term lease for Ockbrook in May 2024, which is a critical milestone. However, as the lease negotiations took much longer than expected, this has had a knock on effect on our timetable which has been put back by a year and our expectation is now to open camp in mid 2026.

This delay was already clear at the time of publishing our 2023 accounts, and during 2024 we have completed a number of significant steps in the project. Since signing the lease, we have been able to finalise our architectural designs and were successfully granted planning permission for Phase 1 of the renovation works in October 2024. This allowed us to formally launch our capital campaign (as major funders typically require planning permission to be in place), which has got off to a good start. We have also undertaken a detailed tender process for the building work and are about to appoint a contractor. While there are many contingencies remaining, we remain on target to open in mid 2026.

2024 Residential Camp Attendance



2024 Camp in the Cloud Attendance



Financial Review

2024 was a successful year of growth with a significant increase in camper numbers, up 41% to 826 (2023: 584). Our virtual camps remain popular and a valued experience by our young people with some 1,252 beneficiaries receiving Camp in The Cloud boxes from us and 782 logging in online on their chosen activity day.

In the first quarter of 2024, we also spent significant time and resources finalising the 40-year lease for Ockbrook, which will now be the permanent base for the Charity. The lease was finally executed in May 2024, and we were successful in being granted planning permission for our planned development of the site in October 2024. We anticipate the first phase of building work starting in the second half of 2025 with a view to opening in summer 2026.

The Ockbrook project has led to our financial reporting being rather more complex than in prior years, as our accounts now reflect a combination of: a) income generation to fund our charitable operations, b) fund raising for the capital project, c) operating expenses relating to our usual camp operations using rented facilities, d) additional operating expenses relating to running the Ockbrook site before it opens, and e) capital expenditure on the Ockbrook project (to date primarily on professional fees relating to design work).

Income and expenditure summary for 2024

	Unrestricted operating funds (£)	Restricted operating funds (£)	Total operating funds (£)	Restricted capital funds (£)	Total funds (£)
Total income	849,646	1,021,874	1,871,520	760,159	2,631,679
Total expenditure	1,191,044	959,226	2,150,270	275,032	2,425,302
Net surplus/ (deficit)	**(341,398)**	**62,648**	**(278,750)**	**485,127**	**206,377**

Summary

We achieved total income of £2,631,679 (up by 29% from £2,038,981 in 2023), of which £1,871,520 comprises restricted and unrestricted operating funds (used to fund the operating expenses relating to our ongoing camp operations, as well as the costs of Ockbrook prior to opening) and £760,159 comprises restricted capital funds.

This year, we reported a total surplus of £206,377 (compared to a small surplus of £10,564 in 2023). This is made up of an operating deficit of £278,570 and a capital surplus of £485,127.

Under the terms of the lease for Ockbrook, we paid no cash rent in 2024 as we were in an eight-month rent-free period. However, we are obliged to include a non-cash rent of £165,868 to the accounts under current generally accepted accounting principles (see Note 22). Excluding this non-cash rent charge, our adjusted operating deficit was £112,702. This deficit is principally due to some donors choosing to support our capital project rather than funding our operations, and OTW taking over the employment and legal responsibilities for the existing Ockbrook staff and maintenance of the grounds and buildings from May 2024, which added £122,245 to operating expenditure.

Our capital surplus has primarily arisen as we have been raising funds to cover construction costs, but as construction has not yet started, to date we have only incurred professional costs relating to the design and planning permission process and fundraising and other management expenses relating to the capital project. We expect to spend these funds over the next 12-18 months on the Ockbrook capital project.

Income – Operating Funds

Total operating funds were down by 8.2% to £1,871,520 compared to last year (2023 £2,038,981), in part due to a challenging fundraising market, and in part as some existing donors chose to support our capital project instead of operations.

Corporate donations decreased by 14% to £400,832 due to smaller donations from our corporate partnerships. This decrease was primarily due to the present economic conditions felt in general across the charity sector. We were again significantly supported by the SeriousFun Childrens Network, with their grants totalling £127,779.

We continued to run partnership camps with other charities, and our partnership income increased by 69% to £98,154. This significant increase was due to a new partner sponsoring a camp in 2024.

Donations from individuals, clubs and societies declined by 5% to £365,677. The Charity is hugely grateful for the continued support of our many individual donors, particularly our patrons, trustees, and ambassadors. We held our Fundraising Gala in December 2024, which raised a gross income of £101,517; even though this is a decrease of 23% from 2023, we were pleased with the result considering today's financial climate. The Gala also allowed us to promote the Charity's activities and our Capital campaign.

Grants from trusts, foundations, and similar bodies increased by 1% to £747,187. One of our most important funders, The Kentown Wizard Foundation, gave us a substantial sum towards our Residential camps and a significant pledge for 2025. We are enormously grateful for their continued support.

Income – Capital Funds

In 2024 we raised £760,159 from a combination of corporate partnership, trusts and foundations and major donors. Our capital campaign has also already secured further pledges of approximately £500,000 and in addition we have made numerous funding applications which we expect to generate a further £2.5-2.8m in 2025 and 2026 and enable us to cover the capital costs of the first phase of The Ockbrook project.

Operating Expenditure

Total operating expenditure increased by 6% to £2,150,270 from £2,028,417 in 2023. The increase includes the additional costs of the rent for Ockbrook (which accounted for £165,868) and running costs of the new site (which accounted for £122,245). As noted above, rent is an accounting charge (see note 22) and no cash rent was paid in the year. These additional costs were offset by funding the direct costs of our capital campaign team and part of the costs of other senior members of the management team based on time dedicated to the capital project out of restricted capital funds (which amounted to a total of £275,032).

Adjusting for these factors, our operating expenditure was up by around 5% on 2023 levels, despite increasing the numbers of campers served in 2024 by 41%.

The cost of charitable activities increased by 11% to £1,602,607, principally due to staff numbers and the cost of rented facilities and outside activities for residential camps. We have also continued to develop our online digital programme during the year.

The costs of raising operating funds decreased by 7% to £547,663 in 2024, in part due to allocation of a portion of the senior fundraising team to the capital project. The costs of raising funds also include £59,622 of direct expenses for the December Fundraising Gala (including venue hire and catering), which generated a profit of over £40k.

Governance and support costs increased by 75% to £868,315 in 2024. This increase is due to the added rent and running cost of the Ockbrook site, which amount to £288,113, and the additional support cost of £159,542 towards the stewardship of the capital project.

75% of our support costs are allocated to charitable activities, and 25% to raising revenue funds. Details are shown in Note 7.

Capital expenditure

In addition to Ockbrook operating expenses mentioned above, capital expenditure of £177,278 was incurred in 2024 on professional fees relating to the detailed design work done to date. Including prior years, we have now capitalised a total of £400k, and expect a further £3.0-3.5m of capital costs as we complete the first phase of the project in 2025 and 2026.

Non-Ockbrook capital expenditure is minimal (£6,639 in 2024).

Reserves

In line with guidance from the Charity Commission, the trustees have reviewed the Charity's current reserves policy reflecting that the balance sheet now includes both capital and operating reserves due to the Ockbrook project.

As in prior years, the most significant financial risks to the Charity are an increased requirement for working capital to cover growth plans (particularly in the light of our plans at Ockbrook), changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure.

The trustees have adopted a revised definition of free operating reserves to adjust for certain balance sheet items relating to Ockbrook (which is shown in Note 21), and have set a clearer timeframe to increase free operating reserves from 3 to 6 months of budgeted expenditure. The reserves policy now reads:

Trustees have determined that it would be prudent to hold a minimum level of free operating reserves equal to 3 months' budgeted expenditure, with the aim of increasing that to 6 months' budgeted expenditure by 2029, to ensure we have sufficient financial resources available to support the larger scale of the charity, which comes from operating our own facility.

At the end of 2024, free operating reserves were £539,231, equivalent to 3.1 months of 2025 budgeted expenditures.

Equivalent figures for 2023 were £321,224 (1.4 months of 2024 budgeted expenditure). This is lower than the targeted level of 3 months, but did not include a grant of $400,000 (approximately £320,000) which had been made in summer 2023 but was not recognised at year end as one condition (the signing of the Ockbrook lease) had not yet been satisfied. If this grant had been included, 2023 unrestricted reserves would have been 2.8 months of 2024 budgeted expenditures.

We also hold restricted operating reserves of £90,786 which can be used towards camp operating expenditures (2023: £45,638) and capital reserves of £502,627 (2023: designated reserves of £150,889).

Structure, Governance And Management

Over The Wall is a charitable company limited by guarantee, incorporated on 9 February 1999 and registered as a charity with the Charity Commission on 5 May 1999 and separately with the Scottish Charity Regulator on 7 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees

Over The Wall is governed by the Board of Trustees. No Trustees are paid for their time and the board consists of at least three members with no maximum number. Trustees are appointed by election and must receive the votes of the majority of those present to be elected. Trustees may serve for up to 3 periods of 2 years with the potential for additional blocks of 2 years to be granted in certain cases. The Trustees are also the members and directors of the company.

In common with most UK charities, our Trustees are drawn from all walks of life including parents of children who have experienced camp; volunteers; medical professionals; individuals with particular skills which can assist us; senior business people and others who share a common interest to help us deliver continuously improving outcomes and services to seriously ill children and their families.

On appointment, Trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities.

Trustees are also encouraged to visit an Over The Wall camp. Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights. Joe Cronly was Chair for the whole of 2024 and the Trustees who served during the year are shown under Reference and Administration Information at the end of this document.

Board Committees

A number of committees and advisory groups have been formed to support the Board of Trustees and to provide a greater depth of direction and governance on specific aspects of the charity. These committees and their respective responsibilities are set out below:

Executive Committee

The Executive Committee (EXCOM) comprises a smaller number of Trustees who participate in a telephone conference call monthly, when the full Board does not meet. Its purpose is to monitor, and respond, if need be, to ongoing financial matters and risk as well as providing a forum where decisions can be made on behalf of the Board that cannot wait until the quarterly meetings.

Operations Committee

The Operations Committee is chaired by a Trustee with membership comprising individuals with extensive camp experience, primarily as volunteers, while including other perspectives, such as parents. It typically meets three times a year, with additional meetings as required. The primary meeting takes place in January, to review the detailed management evaluation from the previous year and camp plans for the year ahead, including a joint review of Incidents and complaints with the Clinical Advisory Board. It meets again in May to assess and sign off preparedness for the main camp season ahead and ensure the learning from the previous year has been embedded, and finally, in October, to focus on arrangements for winter online camps.

Clinical Advisory Board

The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. The Clinical Advisory Board is chaired by a trustee and membership from medical and nursing professionals, many of whom are clinical volunteers. This committee also has responsibility, along with OpsCom, for reviewing and overseeing safeguarding matters. CAB meets twice a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded.

Development Board

The Development Boad did not meet in 2024, as OTWC's development focus shifted to Ockbrook and the capital campaign. However, members of the board worked on the planning committee for the annual Gala which raised over £100k in December 2024.

The Development Board has been reconstituted in early 2025 focused in the East Midlands and has already recruited a number of very high profile supporters with deep roots in the area.

Risk Management Committee

The Risk Management Committee reviews, challenges, advises and vouchsafes on behalf of the Board the risk analysis provided by the Senior Management Team. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other 'risk managers' from within the organisation as required. The Risk Management Committee meets twice a year.

Finance & Audit Committee

The Finance & Audit Committee was formed in the second half of the year and replaced the former Audit Committee. This was deemed necessary owing to the growing financial complexity now that the charity has acquired a permanent home with significant capital requirements and income generation potential. The Finance and Committee sub-committee will meet approximately 6 times a year by teleconference.

The Senior Management Team

The Senior Management Team (SMT) comprises the CEO and executive directors and meets formally every two weeks. The SMT reviews strategic requirements along with any urgent matters, SeriousFun Children's Network and Board issues.

Management Team

The Management Team comprises all managers and meets monthly with the SMT to make tactical decisions, raise queries/concerns and ensure that work across the charity is properly coordinated. This group also serves as the Performance Management forum to monitor performance every quarter.

Ockbrook Oversight Group

The Ockbrook Oversight Group was formed to provide oversight, advice and governance input during the early phases of the project. It was disbanded in December 2024 as the project moved into more detailed execution work with more clearly defined individual workstreams. The same people remain involved in the project but their specialist input on individual workstreams is now given directly to relevant the OTWC and advisory teams. The oversight and governance of the Ockbrook project is now carried out by direct reporting to the Board and to EXCOM.

Arrangements For Setting Pay

The Board of Trustees is responsible for reviewing the salaries of the Chief Executive and senior staff and they met in the autumn of 2024 to do so in light of the substantial increases in routine living costs.

Risk Management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below.

Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at Senior Management Team meetings. Risks are positioned within the Risk Matrix according to the level of risk, providing clear oversight, and the Risk Matrix is reviewed by the Risk Management Committee and the full board.

The main risks identified in October 2024 and reviewed by the Risk Management Committee can be best viewed in the following Risk Matrix:

LIKELIHOOD ↓			
Probable (5)	**Acceptable Risk** *Low*	**Unacceptable Risk** *High*	**Unacceptable Risk** *Extreme*
Possible (3-4)	**Acceptable Risk** *Low*	**Acceptable Risk** *Moderate* • Major fire at Ockbrook • Significant loss of staff upon office transition • Delays in Ockbrook Phase 1 construction • Inability to raise capital funds for Phase 1 • Failure to capitalize on income generation • Future fiscal drag due to high energy costs • Ockbrook initial costs causing cash-flow strain • Ongoing low reserves	**Unacceptable Risk** *High*
Unlikely (1-2)	**Acceptable Risk** *Low*	**Acceptable Risk** *Low* • Children at risk of serious harm • Volunteer health issues • Insufficient vols (including clinical) • Loss of key staff • Funding volatility • Overreliance on one major funder • Social media crisis • GDPR and data breaches • Failure to meet income targets • Mass outbreak communicable disease • Damaging allegations • Project delays and cost over- runs. • On-site (Ockbrook) injuries • Ockbrook design flaws • Ockbrook inadequate facilities • Failure to demonstrate adequate equity, diversity and inclusivity	**Acceptable Risk** *Moderate* • Dangerous intruder on site • Future expenditure liabilities (pension, redundancy, rent and HP commitments) exceed funds available • Regulatory non-compliance • Physical and/or sexual abuse of children at camp • Physical and/or sexual abuse of staff/volunteers at camp
IMPACT →	**Minor** (1-2)	**Serious** (3-4)	**Catastrophic** (5)

Statement Of Directors Responsibilities

The trustees, who are also the directors of Over The Wall for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

Select suitable accounting policies and then apply them consistently;

- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. The trustees have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Under section 487(2) of the Companies Act 2006, Menzies LLP will deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

Small company exemption

The Trustees' Report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees

Joe Cronly
Chair
Date: 12 June 2025

Auditor's Report

Independent Auditor's Report to the Members of Over The Wall

Opinion

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2024, and of its incoming resources and application of resources 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 and the Charities Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, 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 charitable company'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 31, the trustees 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 directors 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 charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006, the Care Standards Act 2000 Regulations 2013, the Care Standards Act 2000 Regulations 2010, the Residential Holiday Schemes for Disabled Children Regulations 2013, the UK Code of Fundraising Practice, and the Data Protection Act 2018. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

Audit procedures performed by the engagement team included:

- Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
- Challenging assumptions and judgments made by management in its significant accounting estimates; and identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
- Confirming that revenue is recognised in the correct period.

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. This risk

increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews

Janice Matthews, FCA Senior Statutory Auditor

Menzies LLP

Chartered Accountants
Statutory Auditor
Magna House
18-32 London Road
Staines-upon-Thames
TW18 4BP

Date: 12 June 2025

Statement of Financial Activities (including income and expenditure account)

Company No. 03713232
(A company limited by guarantee)

Financial Year Ended 31 December 2024

	Note	2024 (£) Unrestricted operating funds (£)	2024 (£) Restricted operating funds (£)	2024 (£) Restricted capital funds (£)	2024 (£) Total Funds (£)	2023 (£) Unrestricted funds (£)	2023 (£) Restricted funds (£)	2023 (£) Total (£)
Income and endowments from:								
Donations and legacies	2	719,663	925,804	760,159	2,405,626	677,524	1,163,641	1,841,165
Charitable activities	3	2,084	96,070	-	98,154	1,910	56,000	57,910
Other trading activities	4	118,448	-	-	118,448	137,430	-	137,430
Investment income	5	9,451	-	-	9,451	2,476	-	2,476
Total income		**849,646**	**1,021,874**	**760,159**	**2,631,679**	**819,340**	**1,219,641**	**2,038,981**
Expenditure on:								
Raising funds	6	547,663	-	115,490	663,153	569,974	20,000	589,974
Charitable activities - Residential Camps		643,381	959,226	159,542	1,762,149	256,847	1,181,596	1,438,443
Total expenditure		**1,191,044**	**959,226**	**275,032**	**2,425,302**	**826,821**	**1,201,596**	**2,028,417**
Net (expenditure) / income		**(341,398)**	**62,648**	**485,127**	**206,377**	**(7,481)**	**18,045**	**10,564**
Net movement in funds		**(341,398)**	**62,648**	**485,127**	**206,377**	**(7,481)**	**18,045**	**10,564**
Reconciliation of funds								
Total funds brought forward		727,435	28,138	17,500	773,073	684,027	78,482	762,509
Total funds carried forward		**386,037**	**90,786**	**502,627**	**979,450**	**676,546**	**96,527**	**773,073**

All recognised gains and losses are included in the statement of financial activities. All transactions during the year relate to continuing activities. This statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006. The accompanying notes form an integral part of the financial statements.

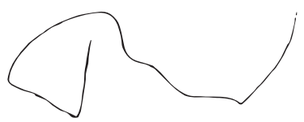
Over The Wall Balance Sheet

Company No. 03713232
(A company limited by guarantee)

Financial Year Ended 31 December 2024

	Note	2024 (£)	2023 (£)
Intangible assets	12	3,025	14,233
Tangible fixed assets	13	406,780	241,089
Total fixed assets		**409,805**	**255,322**
Long term debtor	14	150,000	-
Total non-current assets		**559,805**	**255,322**
Current assets			
Stock	15	18,287	17,100
Debtors	16	247,362	173,268
Cash at bank and in hand		589,655	426,923
Total current assets		**855,304**	**617,291**
Creditors: amounts falling due within one year	17	(119,791)	(99,540)
Net current assets		**735,513**	**517,751**
Total assets less current liabilities		**1,295,318**	**773,073**
Creditors: amounts falling due after more than one year	19	(315,868)	-
Net assets		**979,450**	**773,073**
Funds of the charity	20		
Restricted funds		593,413	45,638
Unrestricted funds		386,037	727,435
Total charity funds		**979,450**	**773,073**

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The accompanying notes form an integral part of the financial statements.



Joe Cronly
Chair, on behalf of the Trustees
Approved by the trustees on 12 June 2025

Statement of Cash Flows

Financial Year Ended 31 December 2024

Company No. 03713232
(A company limited by guarantee)

	Note	2024 (£)	2023 (£)
Net cash used in operating activities:	25	(147,604)	(2,339)
Cash flows from investing activities			
Dividends, interest and rents from investments		9,451	2,477
Lease deposit paid		(150,000)	-
Purchase of property, plant and equipment		(184,242)	(222,957)
Net cash used in investing activities		**(324,791)**	**(220,480)**
Cash flows from financing activities			
Loan received		150,000	
Net cashflow from capital funds		485,127	-
Net Cash from financing activities		**635,127**	**–**
Net increase/ (decrease) in cash and cash equivalents in the reporting period		**162,732**	**(222,819)**
Cash and cash equivalents at the beginning of the reporting period		426,923	649,742
Cash and cash equivalents at the end of the reporting period		**589,655**	**426,923**

	At 01.01.2024 (£)	Cash–flows (£)	At 31.12.2024 (£)
A. Analysis of changes in net debt			
Cash at bank and in hand	426,923	162,732	589,655
Loans due > 1 year	-	(150,000)	(150,000)
Net Cash	**426,923**	**12,732**	**439,655**

The charity's cash and cash equivalents increased by £162,732 during the year to £589,655.

In addition, a new loan of £150,000 was received during the year which was used to fund the lease deposit of the same amount. The loan is repayable in five years time, at the same time as the lease deposit is expected to be refunded (see Note 19). If the loan balance is deducted from cash at bank and in hand (and the lease deposit is not included in the calculation), then the increase in net cash during the year is £12,732. However, given that the loan is expected to be offset against the lease deposit, in management's opinion a more meaningful measure of the cashflow during the year is the movement in cash at bank and in hand of £162,732.

Notes to the financial statements

Financial Year Ended 31 December 2024

1. ACCOUNTING POLICIES

A. Basis of presentation

Over The Wall is a private company limited by guarantee registered in England & Wales (registration number 3713232). The registered office address is Langstone Technology Park, Langstone Road, Havant, PO9 1SA. Over The Wall meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS102).

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B. Going concern basis

The trustees have reviewed the costed three year strategic plan against detailed income projections for the 12 months ending 31st December 2025 and high level forecasts for the period from 1st January 2026 to 31st December 2027. While there is no guarantee of future income the trustees note that we continue to receive significant support from the SeriousFun Children's Network and associated corporate donors, and remain in good standing as members of the network. The charity has received confirmation of a pledge for 2025 from the Kentown Wizard Foundation. In addition we have a pledge of support from the Newman's Own Foundation for 2025 and 2026. We also have substantial commitments from our major donors and trustees for 2025 and beyond. Our fundraising team continue to focus on funders in both trusts and corporates to give us multi year grants, thus giving us some more clarity of future funding. From the opening of the site in late summer 2026, we have external parties who have expressed an interest in renting our site during term time and weekends when not in use by us. This will give us further opportunities to increase our revenue income and add to our reserves.

In 2025, we plan to maintain camper numbers at similar levels to 2024 as we develop the Ockbrook site, and the 2025 budget for income and expenditure has been set accordingly. Cumulative income and expenditure is reviewed monthly by the management team and EXCOM (a sub committee of the Board) and projected income/expenditure are reviewed quarterly. High level analysis has identified areas where expenditure savings could be made if required and the impact that this would have on the charity's operations.

On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. Accounting estimates

There are no accounting estimates that have a material impact on the future value of current assets and liabilities.

D. Income

Income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the value can be measured reliably. Income is deferred when it relates to activities in future accounting periods or where performance related conditions have not yet been met.

Grants and donations represent the amounts receivable by the charity from donors during the period. Gift aid on the donations is accounted for on an accruals basis when there is a valid declaration from the donor.

Income from charity partners is recognised when performance related conditions have been met.

Donated assets, services and other gifts in kind are included in donations at fair value, being the actual or expected resale value for goods, or a reasonable estimate of the amount that the charity would be willing to pay for the goods or services consumed. An equivalent amount is included in expenditure. No amounts are included in the financial statements for services rendered by volunteers. An explanation of volunteer activities is included in the Trustees' Report and an estimate of its value given in Note2.

E. Expenditure

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 value added tax (VAT) is included with the expense item to which it relates.

Expenditure on raising funds - The costs of generating funds include the direct costs of fundraising activities, the costs of fundraising staff and contractors, and an unallocated proportion of support costs.

Expenditure on charitable activities - Charitable activities include the direct costs of the activity programmes, the costs of operational staff and contractors, and an unallocated proportion of support costs.

Support costs - Support costs comprise governance costs including the costs of external audit, central office functions and other costs that are not directly attributable to generating funds or charitable activities. These costs are allocated to these categories on a basis consistent with the use of the resources. See notes 6&7 for further information.

F. Leased assets
Rentals payable under operating leases are charged to the statement of financial activities evenly over the term of the lease. Due to an initial rent free period, cash payments are lower than rent charged in the accounts for 2024. See note 22 for further detail

G. Pension costs
The charity makes contributions to a defined contribution pension scheme. Contributions to this scheme are charged to the statement of financial activities in the accounting period in which they fall due.

H. Foreign currency
Foreign currency transactions are translated into sterling at the rate of exchange ruling at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rate ruling at that date. In 2024 there was a £7,626, exchange gain.

I. Taxation
The charity is exempt from corporation tax on its charitable activities.

J. Intangible and tangible fixed assets and depreciation
Intangible and tangible fixed assets are stated at cost less accumulated depreciation or amortisation. Individual fixed assets costing less than £500 are not generally capitalised. Amortisation and depreciation is provided to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as follows:

Intangible fixed assets	
	3 years
Tangible fixed assets	
Office & Computer Equipment	3 - 5 years
Camp Equipment	3 - 4 years
Motor Vehicles	5 years

During the year , costs of £177,278 (2023: £219,854) were incurred towards the development of the new site in Ockbrook, Derbyshire, principally on professional fees. The trustees took the decision to capitalise these expenses, which have been shown as additions to leasehold improvements in the accounts.

The leasehold improvements will not be depreciated until the building works are completed, the anticipated date of which is June 2026.

K. Stock
Stock comprises t-shirts and consumables for camp, fundraising stock and merchandise stock. All stock is valued at the lower of cost and net realisable value.

L. Cash at bank and in hand
Cash at bank and in hand includes cash held at the bank in current accounts and instant access or short term depost accounts.

M. 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.

N. Current liabilities and provisions
Liabilities and provisions are recognised when there is a present obligation relating to a past event, that can be estimated reliably and it is probable that there will be a transfer of funds to a third party. Creditors and provisions are usually measured at their settlement value after allowing for trade discounts.

O. Financial instruments
The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value.

P. Fund accounting
Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The aims and uses of the restricted funds are set out in note 20.

Q. Termination payments
Staff termination payments are recognised immediately at the point they become unavoidable and are expensed.

2. INCOME FROM DONATIONS, GRANTS AND LEGACIES

	Unrestricted funds (£)	Restricted funds (£)	Restricted capital funds (£)	Total 2024 (£)	Unrestricted funds (£)	Restricted funds (£)	Total 2023 (£)
Grants from trusts & foundations	200,045	547,142	141,734	888,921	3,000	738,504	741,504
Grants from the SeriousFun Children's Network	6,489	121,290	616,080	743,859	164,045	78,728	242,773
Donations from corporations	145,149	255,683	-	400,832	245,671	219,183	464,854
Donations from individuals, clubs and societies	365,677	-	2,345	368,022	259,039	127,226	386,265
Donations of goods & services for charitable use	2,303	1,689	-	3,992	5,769	-	5,769
	719,663	**925,804**	**760,159**	**2,405,626**	**677,524**	**1,163,641**	**1,841,165**

Donated goods and services consist of clothing, games, consumables, computer support services and other business services. Legacies are included in donations from individuals.

Volunteers gave an estimated 2,017 days of their time during the year (2023: 1,889). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £303,000 (2023: £284,000).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)	Unrestricted funds (£)	Restricted funds (£)	Total 2023 (£)
Income from partner charities	2,084	96,070	98,154	1,910	56,000	57,910
	2,084	**96,070**	**98,154**	**1,910**	**56,000**	**57,910**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds (£)	Restricted funds (£)	Total 2024 (£)	Unrestricted funds (£)	Restricted funds (£)	Total 2023 (£)
Fundraising events	101,517	-	101,517	132,241	-	132,241
Sponsorships and lotteries	4,958	-	4,958	5,047	-	5,047
Sale of merchandise and other	11,973	-	11,973	142	-	142
	118,448	**–**	**118,448**	**137,430**	**–**	**137,430**

5. INVESTMENT INCOME

All of the charity's investment income arises from money held in interest bearing deposit accounts (2024: £9,451, 2023: £2,476).

6. ANALYSIS OF EXPENDITURE

	Staff costs (£) *Note 10*	Other direct costs (£)	Support costs (£) *Note 7*	Total 2024 (£)	Total 2023 (£)
Raising funds					
Cost of seeking donations grants & legacies	330,590	49,588	221,504	601,682	537,520
Cost of events	-	59,622	-	59,622	50,605
Cost of trading	-	1,849	-	1,849	1,849
	330,590	**111,059**	**221,504**	**663,153**	**589,974**
Charitable activities					
Residential camps	350,670	412,235	431,207	1,194,112	942,587
On-line camps & related activities	313,259	39,174	215,604	568,037	495,856
	663,929	**451,409**	**646,811**	**1,762,149**	**1,438,443**
Total Expenditure	**994,519**	**562,467**	**868,315**	**2,425,302**	**2,028,417**

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable activities (£)	Total 2024 (£)	Total 2023 (£)	Basis of Allocation
Premises and office costs	92,632	172,868	265,500	59,737	Staff FTE and direct usage
General insurance	1,720	3,200	4,920	6,671	Staff and volunteers FTE
Support staff costs, including payroll costs	96,740	407,060	503,800	336,787	Time estimates.
Information technology and depreciation	14,821	34,586	49,407	41,933	Staff and volunteers FTE
Financing and bank charges	(1,866)	(3,482)	(5,348)	2,348	Staff FTE
Governance	17,457	32,579	50,036	49,023	Staff and volunteers FTE
	221,504	**646,811**	**868,315**	**496,499**	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2024(£)	2023(£)
This is stated after charging:		
Amortisation for the year	11,208	20,300
Depreciation for the year	18,552	18,640
Auditors remuneration	16,025	15,774
Rentals payable under operating leases	199,261	35,739

2024 rent charge comprises £165,868 in respect of Ockbrook and £33,392 in respect of the charity's premises in Havant and office equipment (2023: £35,739).

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2023: Nil).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £1,300 (2023: £1,250). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2024 (£)	2023 (£)
Wages and salaries	1,194,316	1,098,432
Social security cost	110,157	95,494
Pension costs	66,288	64,588
Termination payments	2,083	643
Payments to contractors	38,718	29,609
	1,411,562	**1,288,766**

	2024 No.	2023 No.
Employees earning over £60,000		
Employee benefits over £70,000	1	1
Employee benefits over £60,000	-	-

	2024 No.	2023 No.
Number of employees		
Average head count	40	40
Average number of employees FTE	33	31

One termination payment was made to an employee during the year £2,083 (£643 in 2023) due to redundancy.

The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Finance & Central Services, the Director of Business Development, the Head of Nursing, the Camp Director, Director of Development, Director of Marketing and the Board Treasurer. The total employee benefits of the key management personnel of the charity were £473,661 (2023: £449,270).

The charity pays pension contributions of 6% to a defined contribution pension scheme. At year-end the outstanding contributions payable to the scheme were £19,974 (2023: £9,938). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £224,157 (2023: £192,280).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
Cost		
At 1 January 2024	70,800	70,800
At 31 December 2024	70,800	70,800
Amortisation		
At 1 January 2024	56,567	56,567
Charge for the period	11,208	11,208
At 31 December 2024	67,775	67,775
Net book value		
At 31 December 2024	3,025	3,025
At 31 December 2023	14,233	14,233

Amortisation is included in expenditure on charitable activities in the statement of financial activities.

13. TANGIBLE FIXED ASSETS

	Office & other equipment (£)	Camp equipment (£)	Motor vehicle (£)	Leasehold improvements (£)	Total (£)
Cost					
At 1 January 2024	64,564	29,980	36,794	225,081	356,419
Additions	6,639	-	-	177,278	183,917
Disposals	(10,767)	(6,517)			(17,285)
At 31 December 2024	60,436	23,463	36,794	402,359	523,051
Amortisation					
At 1 January 2024	51,519	29,762	28,822	5,227	115,330
Charge for the period	10,975	218	7,359	-	18,552
Disposals	(11,094)	(6,517)			(17,611)
At 31 December 2024	51,400	23,463	36,181	5,227	116,271
Net book value					
At 31 December 2024	9,036	-	613	397,132	406,780
At 31 December 2023	13,045	218	7,972	219,854	241,089

14. LONG TERM DEBTOR

	2024(£)	2023(£)
Lease Deposit	150,000	-

The rental deposit of £150,000 relates to the lease agreement for the charity's premises and is held by the landlord. The deposit is refundable at the end of the agreed five year period in May 2029.

15. STOCK

	2024(£)	2023(£)
T shirts and consumables	18,287	17,100

16. DEBTORS

	2024(£)	2023(£)
Trade debtors	25,757	7,500
Prepayments	57,006	36,597
Accrued income	106,747	60,000
Other debtors	10,852	1,171
Amounts owed by SeriousFun Children's Network	47,000	68,000
	247,362	**173,268**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024(£)	2023(£)
Trade creditors	32,020	21,840
Social security	32,964	27,203
Other creditors	18,089	9,938
Accruals	32,718	31,559
Deferred income	4,000	9,000
	119,791	**99,540**

18. ANALYSIS OF DEFERRED INCOME

	Donations for General costs (£)	Donations for Camp costs (£)	Donations for Staff Costs(£)	Total (£)
Balance at 1st January 2024	-	9,000	-	9,000
Amounts released to income from donations and legacies	-	(9,000)	-	(9,000)
Amounts deferred in the year	-	4,000	-	4,000
Balance at 31st December 2024	-	4,000	-	4,000

Deferred income consists of receipts from donors for charitable activities for future years.

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024(£)	2023(£)
Long term loan	150,000	-
Rent accrual	165,868	-
	315,868	**-**

The long term loan is repayable at the end of 5 years, and was used to finance the lease deposit for the charity's premises shown in long term debtors (note 14). The rent accrual is the difference between the charge made to the accounts and the actual rent paid in cash during the year, due to the intial rent free period. This balance will be unwound over the lifetime of the lease.

20. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

Current Year

	At 01.01.24 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.24 (£)
Restricted funds for charitable activities					
Camper and Volunteer Wellbeing Programme	3,500	16,350	(19,850)	-	-
SeriousFun Children's Network - network grant	2,354	121,290	(123,644)	-	-
Residential camps	7,500	486,260	(465,260)	-	28,500
On-line camps	14,784	60,164	(59,590)	-	15,358
Camperships	-	137,420	(115,588)	-	21,832
General Funds	-	200,390	(175,294)	-	25,096
Subtotal restricted funds for operations	**28,138**	**1,021,874**	**(959,226)**	**-**	**90,786**
Capital Fund	17,500	760,159	(275,032)		502,627
Total restricted funds for charitable activities	**45,638**	**1,782,033**	**(1,234,258)**	**-**	**593,413**
Restricted funds for raising funds				**-**	**-**
Total Restricted funds	**45,638**	**1,782,033**	**(1,234,258)**	**-**	**593,413**
Total Unrestricted funds					
Designated operating site fund	150,889	-	(50,889)	(100,000)	-
General funds	576,546	849,647	(1,140,156)	100,000	386,037
Total Unrestricted funds	**727,435**	**849,647**	**(1,191,045)**	**-**	**386,037**

20. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS CONT.

Previous Year

	At 01.01.23 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.23 (£)
Restricted funds for charitable activities					
Camper and Volunteer Wellbeing Programme	-	41,540	(38,040)	-	3,500
SeriousFun Children's Network - network grant	-	78,728	(76,374)	-	2,354
Residential camps	56,857	471,977	(521,334)	-	7,500
On-line camps	4,125	219,712	(209,053)	-	14,784
Camperships	-	100,428	(100,428)	-	-
HR & Recruitment		47,407	(47,407)	-	-
General Funds	17,500	239,849	(188,960)	(50,889)	17,500
Total for charitable activities	**78,482**	**1,199,641**	**(1,181,596)**	**(50,889)**	**45,638**
Restricted funds for raising funds	**-**	**20,000**	**(20,000)**	**-**	**-**
Total Restricted funds	**78,482**	**1,219,641**	**(1,201,596)**	**(50,889)**	**45,638**
Total Unrestricted funds					
Designated operating site fund	100,000	-	-	50,889	150,889
General funds	584,027	742,967	(750,448)	-	576,546
Total Unrestricted funds	**684,027**	**742,967**	**(750,448)**	**50,889**	**727,435**

Restricted funds	Purpose and restriction in use
Camper and Volunteer Wellbeing programme	Funding to provide for the emotional needs of campers and volunteers
SeriousFun Children's Network - network grant	Funding to support training and development of staff
Camperships	Funding for children from a specified geographic region or type
Outreach	Funding for outreach activities in communities
HR & Recruitment	Funding to support head office staff
Fundraising resources	Funding for specific fundraising resources or events
Designated operating site fund	Funding designated by the charity for securing a long-term operating base
Capital Fund	Funding for development of permanent operational site

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.24 (£)
Intangible and tangible fixed assets	12,674	-	397,132	409,805
Long term debtor	150,000	-	-	150,000
Current assets	659,023	-	196,281	855,304
Current liabilities	(119,791)	-	-	(119,791)
Creditors: amounts falling due after more than one year	(315,868)	-	-	(315,868)
Total net assets / (liabilities)	**386,038**	**-**	**593,413**	**979,450**

Our revised definition of free operating reserves is total net assets less (i) intangible and tangible fixed assets, (ii) rent deposit and associated long term loan, (iii) non-cash rent accrual and (iv) restricted capital and operating reserves. This definition is equivalent to unrestricted funds shown in the table above less intangible and tangible assets. Free operating reserves stood at £539,321 at the end of 2024 (2023: £321,224).

Previous Year

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.23 (£)
Intangible and tangible fixed assets	255,322			255,322
Current assets	420,764	150,889	45,638	617,291
Current liabilities	(99,540)	-		(99,540)
Total net assets / (liabilities)	**576,546**	**150,889**	**45,638**	**773,073**

22. COMMITMENTS UNDER OPERATING LEASES

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land & Buildings		Other Operating Leases	
	2024(£)	2023(£)	2024 (£)	2023(£)
Within one year	217,500	30,600	1,288	2,335
Between two and five years	1,066,667	17,850	603	1,672
Between six and ten years (to the first break clause)	1,500,000	-		
Between eleven and forty years (if no break clauses are exercised)	8,805,750	-		
Total Commitment (if no break clause used)	**11,589,917**	**48,450**		

The charity has the option to terminate the Ockbrook lease after 10 years without further obligation beyond that period and further break clauses every five years thereafter. The landlord does not have a break clause. If the break clause is exercised, no further payments will be due beyond 2034. Lease payments of £199,261 were recognised as an expense during 2024 (2023: £35,739). Due to a rent free period on the long term lease, cash lease payments paid were £33,392 (2023: £35,739).

23. FINANCIAL INSTRUMENTS

Over The Wall has basic financial instruments within the balance sheet including:

	2024 (£)	2023 (£)
Cash at bank and in hand	589,655	426,923
Long term debtor	150,000	-
Debtors	179,770	68,000
Accrued income	10,586	68,671
Creditors	32,020	21,840
Creditors amounts falling due after more than one year	315,868	-

24. LIMITED LIABILITY

Over The Wall is a company limited by guarantee and has no share capital. The Articles of Association restrict the liability of each member in the event of winding up to £10.

25. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 (£)	2023 (£)
Net (expenditure)/income for the reporting period (as per statement of financial activities)	(278,750)	10,564
Adjustments for:		
Investment income	(9,451)	(2,477)
Depreciation	29,760	38,940
(Increase) in stocks	(1,188)	(200)
(Increase) in debtors (note 16)	(74,094)	(42,143)
(Increase) in long term debtor (note14)	(150,000)	-
Increase/ (decrease) in creditors (note 17)	20,251	(7,023)
Increase in creditors falling due after more than one year	315,868	
Net cash used in operating activities	**(147,604)**	**(2,339)**

26. CAPITAL COMMITMENTS

	2024(£)	2023(£)
Capital expenditure authorised and contracted for at 31st December	-	
Ockbrook fees commitments	35,626	36,000

25. POST BALANCE SHEET EVENTS

The lease for the offices at Havant was terminated on 31 July 2025.

Other information

Reference And Administrative Information

Charity Name
Over The Wall

Company registration number
03713232 (Registered in England and Wales)

Charity registration numbers
1075361 (England & Wales)
SC043191 (Scotland)

Principal address and registered office
Langstone Park
Langstone Road
Havant
PO9 1SA

Trustees and Directors
Joe Cronly, Chair
Alma Lawrie
Andrew Richards
Craig Berens (appointed June 2024)
Cynthia Davis
Dr Cathy Morley-Jacob
Duncan King
Jocelyn Sharp
John Bremridge
Jonathan Goring
Mark Fidler
Neil McDonald (resigned March 2024)
Richard Chapman
Sebastian Stachowiak
Zachary Boulden

Senior Management Team
Kevin Mathieson, CEO & Company Secretary
Allan Jolly, Director of Business Development
Anna Wall-Budden, Director of Development
Caroline Talboys, Director of Finance & Central Services
Emma Graver, Director of Marketing & Communications
Mari Shea Donovan, Camp Director (appointed February 2024)
Sally McCluskie, Director of Nursing
Helen Alexander, Board Treasurer (resigned March 2024)

Auditors
Menzies LLP
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Bankers
Handelsbanken,
1000 Lakeside North,
Portsmouth
PO6 3EN

“
Whatever happens in the future, my child will be living it to their best.
OVER THE WALL CAMP
UK Children's Charity
otw.org.uk
Langstone Technology Park, Langstone Road, Havant, PO9 1SA
Registered Charity No.1075361 & SCO43191. Company Limited by Guarantee No.3713232.

OVER THE WALL CAMP

England & Wales - Charity number 1075361

Accounts

OVER THE WALL
a seriousfun camp

ANNUAL REPORT AND FINANCIAL STATEMENTS 2023

A million moments of mischief and magic!

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A NOTE FROM OUR CEO

A very warm welcome to our 2023 Annual Review

It is with significant pride and great pleasure that I introduce our 2023 Annual Report.

Over the Wall children's charity has always been about making a tangible difference in the lives of children facing serious health challenges, and I'm delighted to say that we've continued to uphold that mission despite the challenges we faced throughout the year as we continued to navigate our emergence from the COVID years.

First and foremost, I want to express my deepest gratitude to our dedicated team, volunteers, donors, and supporters who have remained steadfast in their commitment to our cause. Their unwavering support has been the backbone of our organisation, enabling the charity to continue providing essential programs and services to those who need them most.

It was an important year of growth, with residential campers increasing by over 35% as we continued to rebuild our capacity and bounceback from the COVID years. We also continued to use the Camp in the Cloud services which had been developed during the pandemic to reach campers who cannot physically attend camp. However, following a review of our non-residential services, we made the decision to end our Outreach and Camp 365 programmes to focus on growing our residential services and developing the Ockbrook site.

High inflation pushed up all our costs this year, and a challenging financial climate made fundraising harder. Despite this difficult backdrop, our fundraising team were able to raise as new record level of income and we managed to control expenditure tightly to allow us to end the year with a small surplus. A continuing national decline in volunteering generally led to us repurposing our efforts to recruit, develop and retain our volunteers. This will continue to be an area of focus in the years ahead as we further expand our services.

We also spent considerable resources on our efforts to take over the former Ockbrook School near Derby, developing detailed architectural plans, preparing our fundraising campaign and negotiating the lease documents, which were finally signed in May 2024. We plan to run our first camps there in 2026.

Whether through virtual camps, volunteer recruitment challenges, camper surprises, lease negotiations, or creative fundraising initiatives, we remained agile and resourceful in our efforts to find and implement positive outcomes. I was absolutely thrilled that Ofsted once again recognised us as an 'Outstanding Provider.'

Of course, none of our achievements would have been possible without the resilience and courage of the children and families themselves. Their strength in the face of adversity continues to inspire us all, and it is a powerful reminder of why our work is so important.

We know that the road ahead may still be challenging, but we are committed to facing whatever obstacles come our way with the same determination and resolve that has defined us thus far. Together, we will continue breaking down barriers and providing hope and healing to those most needing it.

I hope you will enjoy reading about our 2023 achievements in the pages that follow. Thank you for your continued support of Over The Wall Children's Charity. Together, we are making a difference, one child at a time.

Kevin Mathieson
CEO

MAKING A DIFFERENCE

782
campers, 210 families, joined us on Camp in the Cloud.

"Almost 9 in 10 stated they "feel less isolated" after visiting the camp.

584
campers joined us at residential camp

3,004
reached through our outreach programme.

"4 in 5 say they 'feel closer to my family' after attending the Over The Wall Camp.

5,160
beneficiaries served across all services

"Over 9 in 10 say they 'feel more positive about the future' after attending the Over The Wall Camp.

322
Camp in the Cloud boxes were sent out across the UK

"98% say they 'are better able to overcome personal challenges' and/or 'feel more confident' after attending the Over The Wall camp.

Meet Amy

Amy is like meeting a ray of sunshine - she's bubbly, friendly and always has a smile on her face.

Amy is an ambitious teenager with lots of talents. She's learning to play the keyboard and enjoys being creative. Amy's time at camp only helped to enhance what was already a natural part of Amy - her kindness and confidence always shines through. Amy has cerebral palsy and epilepsy, but her Health Challenge doesn't stop her getting involved with everything at camp. We're so glad to be a part of her journey and can't wait to see what she gets up next. We caught up with Amy to see how her experience at camp has had an impact on her life.

About Me

I like being creative, including watching YouTube videos on how to draw things, like how to draw a hospital! Horse riding is my favourite hobby but also love go karting and climbing. I love music and have just started learning to play the keyboard. I can already play a One Direction song and songs from The Greatest Showman soundtrack.

Camp Magic

I liked everything about camp! From the food to the activities, I loved every part of it. I liked that we could do things inside and outside. One of the best things about camp was that even if you can't do one thing, there are lots of other things you can try. I was really looking forward to going up the climbing wall. I've climbed before but it was a while ago, so I wanted to see if I could get higher up. I did! If someone's a bit scared of heights and worried about going up the climbing wall, I could come with them and show them what it's like. I could show them step by step what to do. If they don't like it, they could come back down or try a different route up. I'm looking forward to getting even higher on the climbing wall next time.

The festival and disco were so much fun too. At the festival, I learned how to do facepainting whilst another volunteer painted my face to look like a cat (I love cats, and have four of them at home)! A volunteer called Charlotte taught me how to make friendship bracelets, which is another activity I've never done before. I still make them now, and even made a friendship bracelet for my best friend's birthday! My favourite activity was when we tie-dyed our t-shirts. At the disco, the volunteers taught me some funny dances. On the way home from camp, all the songs were stuck in my head. I still remember how to do the macarena too.

> "There's nothing to be scared of now!

Camp was the first time I'd been away from Mum and Dad for a long period of time. I've had sleepovers at my aunt's house but that's it. I learned at camp that I can look after myself and that I'll be ok even if I'm not with Mum and Dad. I feel confident about going away again as I've already done it, so there's nothing to be scared of now.

At the end of camp, I was happy to have my phone back but I was a little upset to be leaving. Camp showed me I can have fun without my phone as I didn't think about it when I was there. It was weird not being able to contact Mum and Dad at first, but I got used to it because there were lots of nice campers and volunteers around me to speak to. It was actually my cats and my keyboard that I missed the most.

Making new friends

At first, it was weird meeting new people without my parents or my brother being there. I made friends with two campers who were sharing a room with me. The best way to make new friends is by being nice to them and introducing yourself. I didn't get the phone numbers of the friends I made at camp, but I'd want to tell them that they supported me at camp and I'd love to get to know them a bit more. If I couldn't do something, they would encourage me to give it another try. I hope I get to see them again at another camp in the future!

Camp made me more confident

Camp is amazing. It made me more confident. Before, my parents would have to come with me to do things, now I've been to camp on my own I know I can do things by myself. Meeting lots of people helped. Before camp I felt 50% confident. Camp made me 100% confident! I was a bit nervous before coming to camp but then I was excited. If I could speak to past Amy, I would tell her that she would have fun at camp, not to worry and that I would be coming back again next year! I would say to anyone who hasn't been to camp before, even if you're a bit nervous, by day one or day two you'll get used to it. I would also give them more information about what we're doing in the evenings and the other activities at camp, so they can have something to look forward to.

Impact of Camp

Camp isn't just about providing an opportunity for children and young people, like Amy, to have fun away from home. Built on a model of Therapeutic Recreation, camp is a place for these children and young people to develop their confidence and independence. Amy's parents were delighted when Amy returned from camp full of exciting stories to tell about everything she got up to. School trips often aren't accessible for Amy, so she'd never been on a residential trip before. Since camp, Amy has already been to a sleepover at her Aunt's house, and this time Mum watched as she packed her own suitcase: "Before, I would have done everything for her, so it's little things like that. I know when she goes to camp next year, she'll make her own list, write everything out that she needs to bring. It's the little self-care skills really, the things I thought she probably couldn't do – she's more than able."

Meet Cordelia

Meet Cordelia, who came too a Family Camp with her four children in 2023. She discovered first-hand how magical camp can be, calling it a 'life-changing experience.

Before camp, Cordelia describes life as moving from one crisis to the next. She has four children: Ebun, Nathan, and twins Tomi and Tobi. The twins have Sickle Cell Disease and Tobi also has Juvenile Idiopathic Arthritis. Sickle Cell Disease causes unusually shaped red blood cells, and leads to symptoms such as anaemia, damage to other organs such as the lungs and spleen, and vulnerability to infection. One of the most common symptoms of the disease is sickle cell crises, when blood vessels become blocked, causing severe pain lasting days or even weeks.

> **"It was the best experience of our lives! We are a happier family after attending the camp.**

Every day was centred around the twins' hospital visits and specialist care. The worrying never stopped, especially when the twins were at school. With Sickle Cell Disease, it's crucial to keep warm as any cold weather can make the blood vessels smaller, making sickling of the red blood cells and pain more likely.

Life before camp

Nathan sensed the pressure Cordelia was under, saying: 'Mum doesn't even live a life'. With four children, two of whom have a serious health condition, she didn't have time for anything else. Unpredictable symptoms meant no social events or holidays because it's impossible to plan ahead. In 2021, Tobi's health drastically declined. In a very short space of time, Tobi developed an infection, had a stroke, and suffered a heart attack. He was intubated in the ICU for almost a week.

No one knew what the impact of the stroke would be on Tobi. A bone marrow transplant followed, but every day remains a challenge as Cordelia works out how best to care for him and his sister. Life has been tough for this family, and the frequent hospital visits made it difficult to plan things to look forward to.

Then, in spring 2023, Cordelia and her family went to Family Camp. It was the first time the five of them could be together as a family without having to worry about the twins' health. For Cordelia, it was her first chance of respite from around-the-clock care since the twins were born.

Life at camp

Camp helped her discover she didn't have to struggle alone. She was overwhelmed to meet other families who understand the impact of living with Sickle Cell Disease. She spoke to others who had had a bone marrow transplant or were on the waiting list. They understood the stress of having children with Health Challenges. It's not something that goes away, but meeting others who get it helps with the isolation she experiences day-to-day.

Cordelia was worried when she then dropped her children at Health Challenge camp in the summer: 'the first day without them didn't feel real. By the second day though, it felt like the best holiday ever! I only had to worry about myself for the first time. I knew that my children were in safe hands at camp.' This is a luxury parents and carers of children with Health Challenges rarely get to experience. The crucial part for Cordelia was seeing the joy and happiness across all four of their faces at the end of camp.

> **"I knew that my children were in safe hands at camp.**

Life after camp

After camp, life became fuller. Camp showed the whole family that they can have fun together – and separately – in a way that's safe and accessible for everyone. Ebun and Nathan returned with a better understanding of the sacrifices Cordelia has made to support their family. Meeting other siblings like them enabled them to fully realise this. As a family, they are better able to support each other in times of crisis – but they also know now to share the joyful moments together. The twins told us: 'Camp was the best experience of our lives. We made new friends, who we still keep in touch with. We are a happier family after attending the camp'.

Volunteering in 2023

Without our dedicated volunteers, Over The Wall would simply not be able to deliver all of our amazing services.

In 2023, we were pleased that our volunteering program was graded by Ofsted as “Outstanding”. 372 volunteer places were filled by 218 volunteers, some doing more than one camp. In adition 38 clinical volunteer places were filled by 17 doctors, 12 nurses and 4 paramedics. Our online service, Camp in the Cloud, had an additional 35 volunteers.

In 2023, we joined with Birmingham City University to offer student nurse placements at our Midland camps; this was a huge success and will continue again in 2024.

Volunteer Committee Back for 2023!

2023 saw the return of the Volunteer Committee. Given the important role our volunteers play, we were keen to involve them in developing the experience both for campers and volunteers. A number of our experienced volunteers met to look at a wide number of issues to assist Over The Wall to provide the best possible experience for the children, their families, and our volunteers.

Volunteer Engagement Event

In November 2023, we ran a 2-day volunteer engagement event where some of our staff and experienced volunteers came together to evaluate and re-set Over The Wall’s relationship with our volunteers and with the contribution that volunteering overall makes to our mission and work.

Given that many of the staff team started with us as volunteers, this ambition feels very close to home, and one we need to get right, It was a very important milestone and one we are determined to build on as we go into 2024.

The feedback we received in 2023 was front and centre in all our discussions. Nothing was off the table and together, staff and volunteers worked through a long list of operational issues, covering what we do before, during, and outside of camp, and also some cultural questions about what volunteers need from Over The Wall to help them give campers the unforgettable, life-changing experiences we know our camps can be.

The outcomes were that we could group our issues and solutions into things we want to tackle now (immediately), things we will deal with before our next camp, and a few things we’ll need to address later when we can give them the time and consideration they need.

Health Challenge to Volunteering

After receiving a stem cell transplant a few years ago, Elly is keen to give back and make as much of a difference as she can through volunteering. She has a passion for helping others and is training to be a paediatric radiographer.

My Story

I was 16 when I was diagnosed with leukaemia. It’s been five years since my stem cell transplant. My life had been pretty ‘normal’ up until this point. I didn’t know anyone that had a serious health issue. Now I know a lot of people with a wide range of Health Challenges. It’s opened up my world a bit more which is why I want to advocate about issues like this.

My immune system was so low after treatment I wasn’t allowed back into school. I had to study for A Levels from home. Not being able to go to lessons was really difficult but wanting to help people get better inspired me to keep going and work really hard. Being on the receiving end of medical treatment made me realise I want to work in a field that helps people get better.

When you get the chance to live, I want to make sure I’m making the most of it and helping as many people as I can with the opportunity I’ve been given.

> “There is life on the other side of your transplant journey

Camp is a safe place!

Camp is a safe place where you’re amongst others who are going through the same or similar things. My family and I were worried about me going back to school, going to university and being in crowds. So had I been able to go to camp as a teenager, it would have been reassuring for my parents that we could do something together as a family without having to worry. My mum had to take a year off work to care for me, meaning my dad had to work more. I was in and out of hospital a lot too so we didn’t have much family time at all. It’s wonderful that camp exists to provide that space for families.

Family Camp

The family I was paired with at family camp had a child who had had a stem cell transplant. It was really cool to talk to them about it and show them that there is life on the other side. There are so many other things you can do once you’ve had a transplant, like all the volunteering I do. Talking to the whole family, including the siblings and parents, helped them feel less overwhelmed. It was so important to make sure they were all having a good time.

My favourite thing about camp was meeting a camper who’d spent most of the last two years since COVID inside because they were clinically vulnerable. I watched thiscamper develop and explore new challenges. We even managed to get them out onthe lake in the canoe! They hadn’t been able to do things like that before coming tocamp. Hearing the feedback from them and their parents about how much they enjoyed it and couldn’t wait to come back next year was really special. That’s what we’re doing it for.

Why volunteer at camp?

Taking on the role of activity leader showed me I could make a difference at camp. When I started my placement later this year, I could bring that experience with me. I had just done something incredible over the summer. Coming back into a healthcare setting at the hospital confirmed that yes, this is what I want to do for the rest of my life!

The best thing about camp

The best thing about camp is watching all the campers grow as people throughout the week as they take on and overcome new challenges. Each day is very structured. This gives campers and volunteers a solid routine to stick to, allowing each activity to be properly enjoyed. I think the campers really appreciate this structure as it helps them make the most of the day. We gave them ‘brilliance’ beads at the end of each day to let them know we’d been paying attention to everything they achieved. It was nice for them to have that positive affirmation and to recognise the good job they’d done that day!

> “Volunteering as an activity leader showed me I could make a difference at camp.

Change a child’s life

Volunteering at Over The Wall is an experience that gives you the opportunity to change someone’s life. Putting yourself out there, doing something you’re a bit nervous to do, could be the pivotal change in a child’s life that’s going to give them the confidence to do challenging things. Being that person to motivate a child — even if it’s just for a short time — to do amazing things is an incredible thing to do.

Outcomes: The Difference We Aim To Make

Improve Psychosocial Wellbeing

Our camps are nurturing and supportive. Activities are challenging but accessible and fun, designed to support campers to try new things. Campers are encouraged to focus on what they can do rather than what they cannot. They discover they can do things they never dreamed possible, enhancing self-belief, and giving them the confidence to cope better outside camp.

Develop Coping Strategies, Resilience and Independence

Campers are encouraged to participate in new and challenging experiences with 'education through participation', a key component of camp. Through purposeful activities campers explore new ways to deal with the challenges they face in daily life, gaining a more positive and resilient outlook.

Increase Connectivity and Friendship

Children and families spend time with others who share the same challenges, frustrations and fears. New friendships and peer support networks are developed within a safe and inclusive environment, providing time to reconnect, reflect and grow.

"To see your child who's struggling with so many health issues come off a residential with a smile that looked a thousand miles wide melted my heart every single time. I will always be eternally grateful to Over The Wall for being a part of my boy's life.

- Camper Parent

Our Values

Inclusivity and Acceptance

"Whatever happens in the future, he'll be living it to his best. He doesn't see himself as any different to anyone else now, especially when he was given the opportunity at camp to do things alongside everyone else."

Inspiration, Escape and Adventure

"When I went to camp, I realised I was capable of doing more. It made me think 'no, I am going to do things I want to do', which has led me to where I am today! That really instilled in me to do a job I love rather than just one I'm 'capable' of as a 'sick person'."

Fun

"The way everyone was cheering and supporting us, and the fun we were having, it just made me feel like a kid again. Looking back at it now, I realise I didn't get to be a teenager because of everything going on at home. Camp was fun and silly and a place to be free."

Support and Friendship

"Knowing that everybody there has been through something similar helps you let go of everything because you're not worried about being judged. It's weird meeting others who are in the same rubbish club, but it was also a relief. We swapped stories, asked each other questions, it helped us feel so much less alone."

Safety

"It was nice to see him do stuff at camp on his own and gain that independence. Camp gave him that safe space to do what other kids can do."

Fundraising

2023 marked another fundraising milestone for Over The Wall, achieving a new record in the charity's history of generating income for its charitable purposes. A total of £2,038,981 was raised across the year, up by 8% vs £1,891,953 raised in 2022.

Moving forward, as we develop our services and work towards our vision of running year-round programmes at our new site, we must continue to become more robust in our income generation and increase brand awareness to support this. Whilst considerable time in 2023 was spent on preparing for our capital campaign, it was also an ongoing focus to secure revenue income for our core programme of activities. In a difficult fundraising climate, implicated by the cost-of-living crisis, we were required to become more creative in our planning, relying less on traditional sources of income and instead engaging partners and donors in a wide range of activities.

We set the objectives listed below at the start of the year, each of which was achieved, and we plan to continue this positive trajectory throughout 2024 and beyond:

- To generate sufficient donations during the year to exceed expenditure and facilitate a modest surplus at year-end to build our reserves
- To build a strong pipeline of potential funders, across corporate, trusts, and community organisations; as well as research networks through existing major donors and trustees
- To plan and deliver an unforgettable Gala Dinner in a new venue, increasing income by at least 20% on the previous year's event

We started 2023 with a strong Fundraising Team who had completed a successful year together in 2022, providing great footing to hit the ground running in Q1. We saw increased interest in fundraising events; from organised challenges to formal 'special' events, such as our Gala. Plus, we saw fantastic efforts from corporate partners raising funds in a variety of ways throughout the year, inspiring repeated support as we move into 2024.

We continued to benefit from the generous support of the Kentown Wizard Foundation and Newman's Own Foundation, for which we remain immensely grateful. We are also supported during the year by numerous Trusts and Foundations, Corporates and Groups and Associations, and our loyal major donors and individual supporters remained at our side as we continued to work hard towards our goals.

All fundraising activities at Over The Wall are organised, facilitated, or stewarded by the in-house OTW staff team and we do not use any third-party or 'on behalf of' fundraising professionals. In line with our legal and moral obligations as a charity, we continue to adhere to all ethical and responsible fundraising practices. We are registered with the Fundraising Regulator; we comply with the Code of Fundraising Practice (of which there were no breaches in 2023) and our updated fundraising handbook provides guidance and processes for those raising funds on behalf of the charity. We continue to be aware of our professional and moral obligations to protect vulnerable people, by ensuring our staff team is suitably trained in this area, and by ensuring that our method of fundraising does not place pressure or unreasonable intrusion on any prospective donor. In 2023 we received no complaints in response to our fundraising work.

We are extraordinarily grateful to everyone who supported us during the past year, both financially or with gifts of services and goods: our principal supporters are listed opposite, though there are countless others we wish we could include. We remain sincerely thankful for every contribution, no matter its size, and we are aware that our ongoing growth and development is entirely reliant on the generosity of those around us.

> **I really didn't expect to love running so much, or smile so much. So thank you! It was Over The Wall, and your lovely support, that really made me feel confident to take this challenge. It has been such an honour and a joy to be able to fundraise for Over The Wall!**

A HUGE Thank You!

We are incredibly grateful to all those who gave us their support in 2023 and helped us deliver more magic and mischief to some of the most vulnerable children in the UK. Our principal supporters are listed below:

Trusts and Foundations

BBC Children in Need (Small Grants Programme)
Better Breaks
Bruce Wake Charitable Trust
Calleva Foundation
Community Foundation Tyne & Wear and Northumberland
Douglas Bader Foundation
Geoff & Fiona Squire Foundation
Help for Kids (HFK-Wave 102)
Q Charitable Trust
SeriousFun Children's Network
The 29th May 1961 Charitable Trust
The Alan Brentnall Charitable Trust
The Alice Ellen Cooper Dean Charitable Foundation
The Big Give
The Dominique Cornwell & Peter Mann Family Foundation
The Gannochy Trust
The Gosling Foundation
The Kentown Wizard Foundation
The Lawson Trust
The Rank Foundation Limited
Vintners Company Charitable Trust

Corporates

Abercrombie & Fitch
Candis
Delta Zeta
English Provender Company
Enterprise Holdings
GSK
Hasbro
Newman's Own Foundation
Panther Group
Phillips 66 Limited
Takeda
XPO Logistics

Groups and Associations

Fran Saul-Georgel and family (in memory of Robbie)
Ivan Luca Galenda & Matilde Boccanera
Michael Sawaryn
Portsmouth Academics Cricket Club
Richard Collier
Salisbury Racecourse
Sebastian Stachiowiak
The Drakeford Family and the Purple Flowers Foundation
Worthing Musical Comedy Society

Major Donors

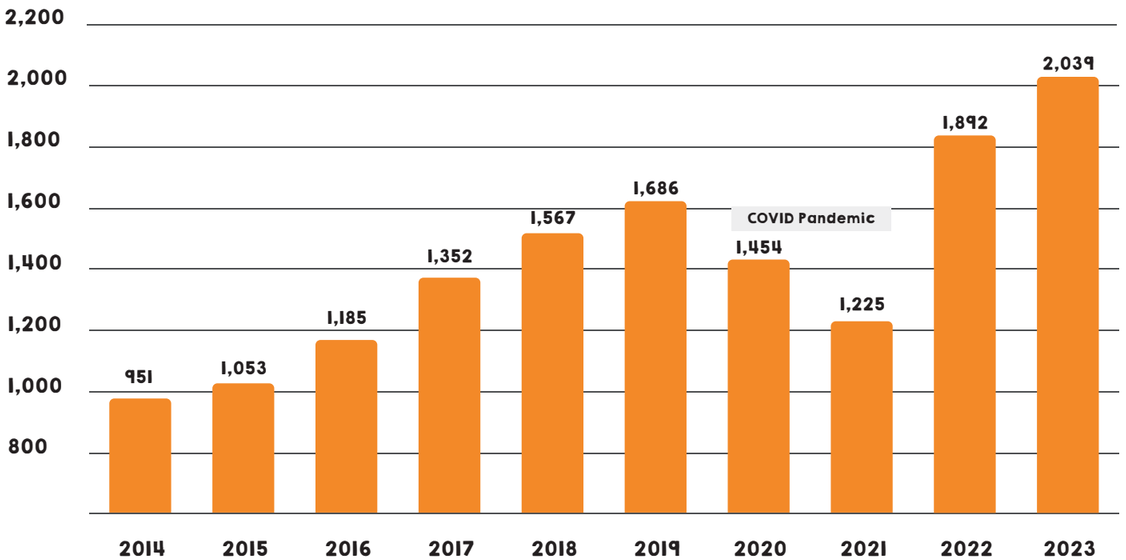
Alex McCuaig
Andrew Richards
Chris Pugh
Dr Jana Hecker
Duncan King
Ed Ainsworth & Tio Burnett Ainsworth
George & Anne Baker
Gordon Cooper
Jan Kengelbach
Joe and Tamsin Cronly
John Bremridge
Lara Zibners Lohr
Mark & Kate Siggers
Sheila Larking
Simon Haggie and Knight Frank

Registered with FUNDRAISING REGULATOR

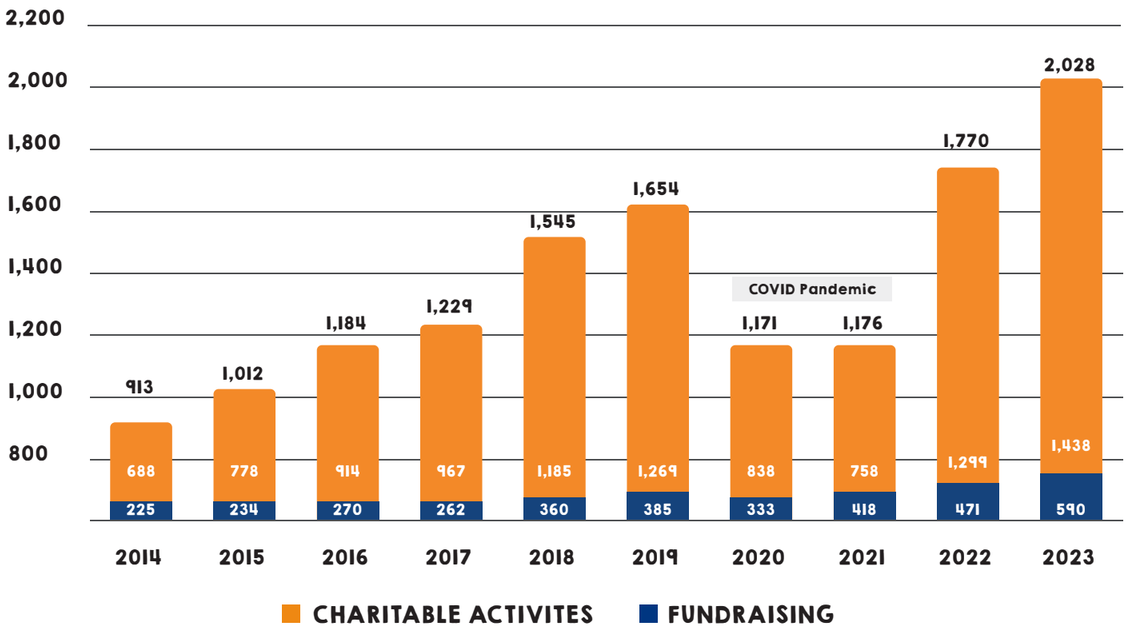
Financial Information

We achieved our best income results to date and with carefully controlled expenditure we achieved a modest surplus to add to our reserves.

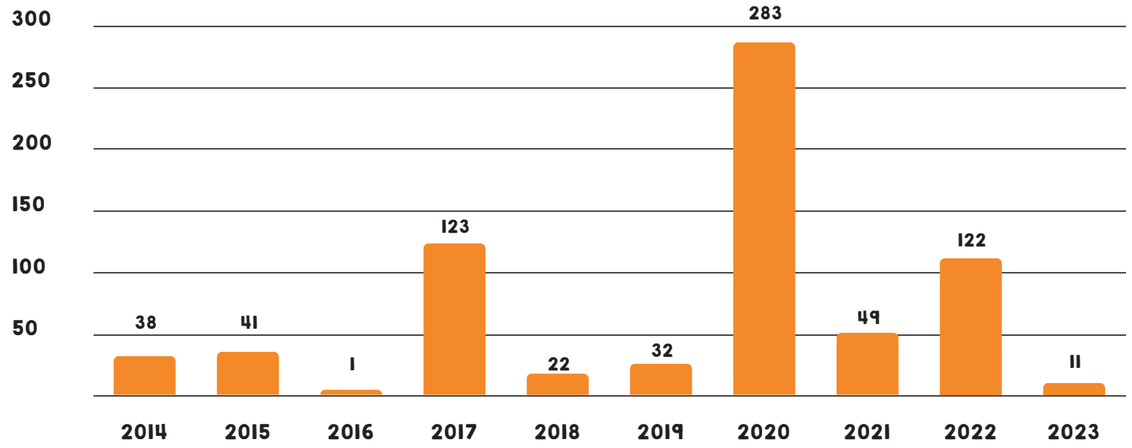
INCOME £'000



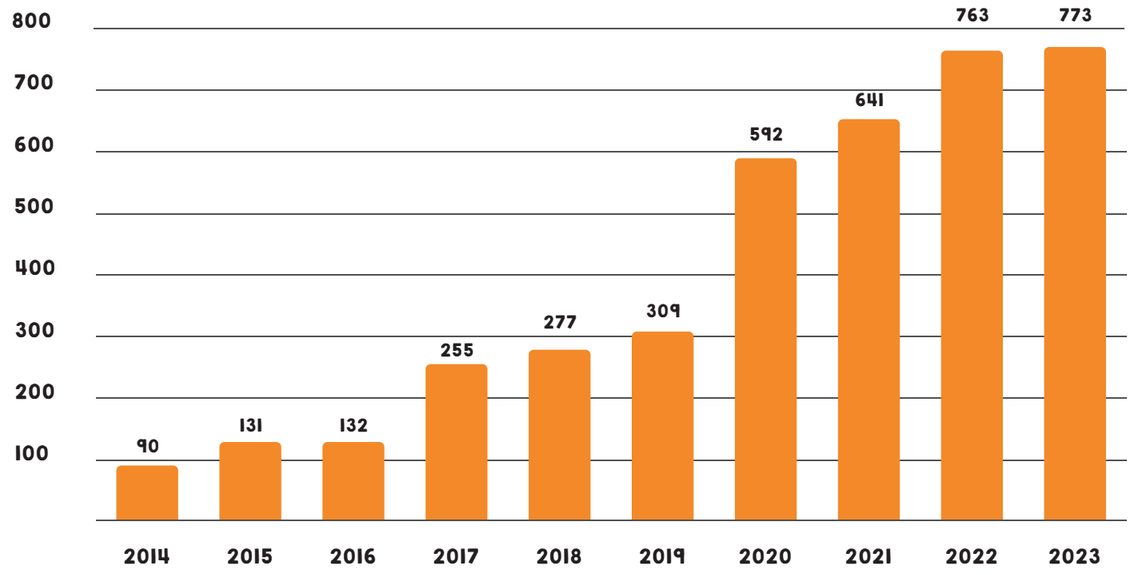
EXPENDITURE £'000



NET SURPLUS £'000



TOTAL CHARITY FUNDS £'000



Camp has helped us feel more confident and accepted, regardless of our situations or conditions. It has made us realise we are not the only ones and we can be part of something bigger. We have learnt to put things into perspective and realise the importance of being ourselves. Most importantly, we have made lots of friends.

- Health Challenge Camper

GOVERNANCE

TRUSTEES REPORT

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2023.

Objectives and Activities

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities.

Charity Objects

The objects of the charity are to promote or assist in the promotion of the relief of sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and their families.

Activities

Our free of charge programmes help to develop the confidence, self-esteem, coping strategies and relationships of our children. We strive to make each a memorable, fun and empowering experience, all in a physically and medically safe environment. Our therapeutic recreation programmes focus on helping our campers to realise the incredible abilities and talents they possess. Our model is a multi-step programme based around Challenge, Success, Reflection and Discovery.

Our Vision

Our vision is to provide every child living with the challenges of a serious illness or disability, and their families, access to our free-of-charge transformational programmes.

Our Mission

We provide a variety of free-of-charge, therapeutic recreation programmes to improve the quality of life for children and their families and help limit the debilitating negative impact of social isolation that often accompanies serious childhood illness/disability.

Through participation in fully supported and proven programmes of fun-filled recreational and educational activities, our programmes promote inclusion and a sense of belonging, whilst developing confidence, self-esteem, coping strategies and peer relationships.

Safeguarding Children Commitment

There is nothing more important to us than safeguarding children whilst at camp. Over The Wall is committed to best practice that seeks to safeguard all children and young people who engage with our services.

All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of all programmes and we operate a strict two to one policy whereby no adult should ever be alone with a child.

We are committed to safer recruitment through selection, vetting and screening practices. All volunteers and staff are required to hold an up to date and valid enhanced DBS/PVG certificate. These practices aim to recruit the most safe and suitable people to work or volunteer for us.

Quality Assurance

The charity has in place a comprehensive feedback and evaluation process to record camper, volunteer, and staff feedback, the details of which are examined alongside incidents, near-misses and complaints. From this, the senior management team draw up a list of improvement changes for the following year, which is scrutinised by the Operations Committee and the Clinical Advisory Board and followed through to ensure necessary changes are implemented. In this way, Over the Wall enjoys a continuous cycle of quality improvement from year to year.

In 2023, our residential camps were inspected by Ofsted, who designated us as 'Excellent'.

No inspection was carried out by the Care Inspectorate, who oversee our Scottish camps.

SeriousFun Children's Network

More than 30 years ago, Paul Newman the Hollywood actor, started a camp in Connecticut where children could escape the fear and isolation of their medical conditions and, in his words, "raise a little hell". This one camp launched a quiet movement that led to a global network. Over The Wall is the UK member of the SeriousFun Children's Network, a growing community of 30 independent camps, all serving the needs of children with serious illnesses and their families, always free of charge.

Whilst Over The Wall is an independent UK charity, we receive much benefit from being a member of the SeriousFun Children's Network through valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond our reach. The SeriousFun Children's Network also requires member camps to meet the highest standards possible for camp programmes, medical care and safety, and carries out annual inspection visits and assessments to ensure this is the case.

Custodian Trustee Arrangements

The charity does not hold any assets on behalf of other charities.

Equity, Diversity and Inclusion

We continue to strive to be an inclusive organisation and recognise that to employ the very best talent, we need to openly recruit from all sections of society. It is equally important that our campers and volunteers reflect this diversity.

Our 2023 goals

Increase the representation of people from ethnic minorities employed by OTW and within our volunteers and continue to develop a more inclusive environment.

- We didn't achieve this goal for staff recruitment owing to the very few vacancies that arose during the year. Vacancies that did occur were advertised via a specialist diversity agency in addition to normal charity channels, but more work is needed to generate more applicants from ethnic minorities. Our volunteer profile continues to generally match the national ethnicity profile.

Create an organisational workplan to further our learning and growth to better serve our campers, their families, volunteers, staff and stakeholders.

- We carried out a structured analysis of our EDI policies and practices and, from the gaps identified, put in place an action plan, which is being progressed.

Improve the accessibility of OTW services to children and young people who, for health or disability reasons, would previously have been unable to join one of our programmes.

- Our Camp in the Cloud services in 2023 focused specifically on children unable to attend a residential camp, and we developed plans to extend this programme into hospitals in 2024.

Review all Over The Wall's policies through an EDI lens.

- We contracted a specialist HR provider to carry out this work and updated all our policies.

Continue to develop our training and communications to increase awareness of the values and behaviours we expect from the wider OTW team.

- Owing to an identified gap in knowledge and understanding, we carried out specific neuro-diversity training for all staff, which included external speakers and the circulation of informative educational videos. Separately, we also commissioned our HR provider to provide a completely new training programme for managers, which includes specific units relating to EDI. All Directors undertook this training first.

What we plan to do in 2024

- Increasing the representation of people from ethnic minorities employed by OTW and within our volunteers.
- Continuing to develop and progress our EDI strategy,
- Growing the number of beneficiaries attending our Camp in the Cloud programmes.
- Continuing to develop and provide EDI training to staff and volunteers.

Therapeutic Recreation

Camp is great fun – but it is not just about having fun, and that is why it has such a long-lasting impact on our campers' lives.

All our activities are carefully designed using the principles of Therapeutic Recreation, a four-part model that ensures that our campers receive lasting psycho-social benefits from their time with us, as well as having a great time.

We encourage campers to become the hero of their own stories and realise their incredible talents and abilities.

Lasting Impact
Theapeutic Recreation helps children leave with improved confidence, increased sense of independence, improved self-esteem and increased resilience.

Challenge by Choice

With guidance and encouragement, campers learn to challenge themselves

Success!

Every challenge is met with success

Reflection

Specific time dedicated to encourage campers to internalise their success

Discovery

They discover something for the first time - that they can achieve more

Physical & Emotional Safety
Campers enter a safe, supportive and fun environment

Intentional Programming
A wide variety of activities encourage campers to step outside their comfort zones

Positive Labelling
Campers are praised and encouraged - to recognise their success

Our Achievements and Performance

We set four strategic targets for the period 2022-25 and these are outlined below together with how we performed in 2023.

I. Operational Delivery

Target (i) We will continue our recovery from the COVID years and seek to increase the number of beneficiaries attending our residential camps to over 600, and over 900 for our Camp in the Cloud programmes.

We did not meet either target. For our residential camps, we had significantly more applications than camp places, but we struggled to recruit sufficient volunteers to ensure that each camp could run at maximum capacity. Consequently, we served 584 campers at our residential camps, 3% shy of our target but 35% more than in 2022.

For our Camp in the Cloud programmes, we processed almost 1,300 applications, but only 782 beneficiaries attended the programmes. Failure to attend the online programmes can occur for various reasons, including sickness, good weather, and other family plans. The data tells us there is demand for the programme, but we need to reduce the non-attendance rates.

2. Financial Health

Target (i) We will generate a surplus each year in order to add to our reserves.

We achieved this target and made a small surplus of £10,564 to add to our reserves in a year in which significant staff effort and expenditure was spent on our efforts to acquire and develop the former Ockbrook School as our new permanent home.

3. Organisational Health

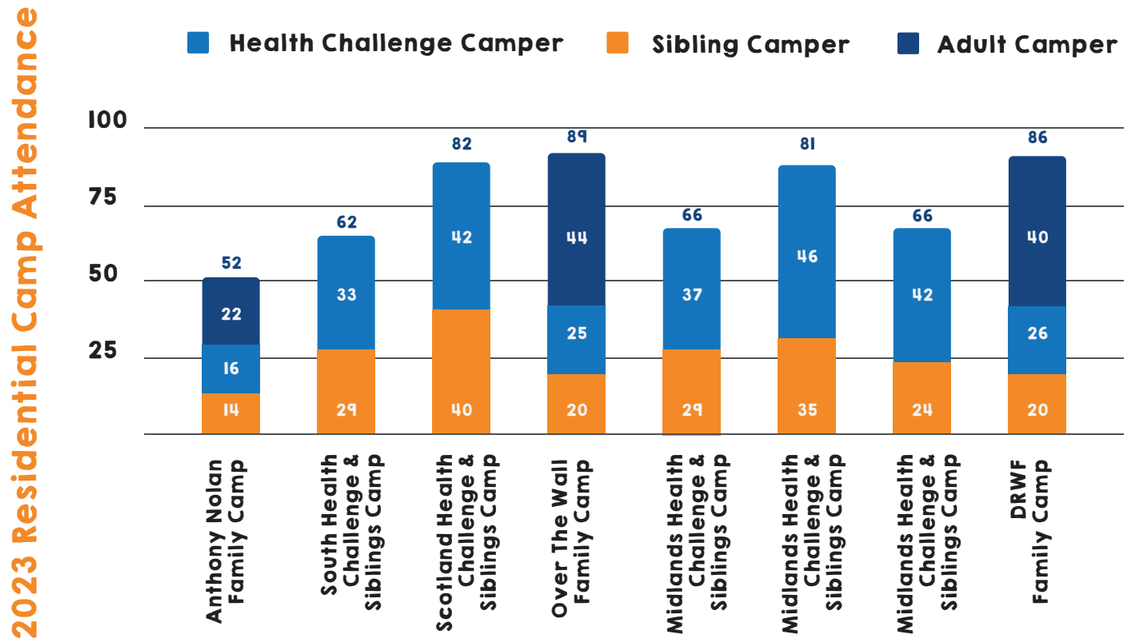
Target (i) We will be graded 'Outstanding' by OFSTED.

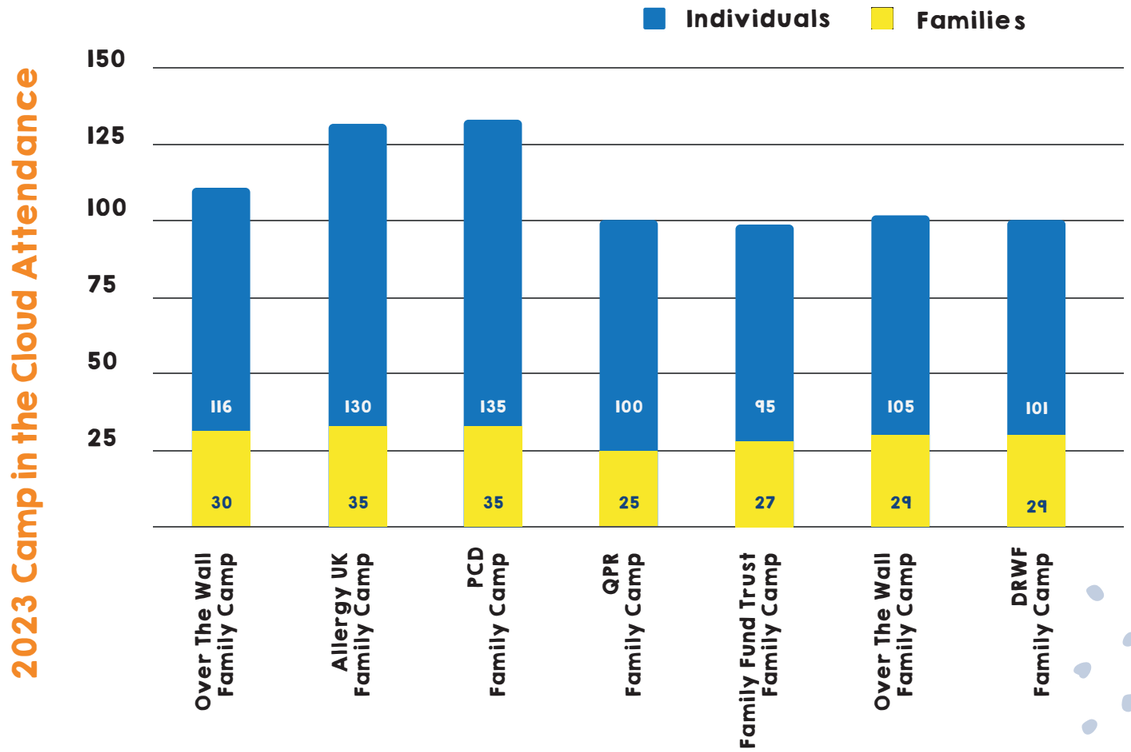
We achieved this target.

4. Charity Development

Target (i) We will acquire a permanent site for Over The Wall and seek to be running services from that site by 2025.

Lease negotiations to acquire the former Ockbrook School near Derby took much longer than expected, but we finally completed the lease in May 2024. Given the knock on delay in launching our capital campaign, we now plan to open our first camp in 2026.





Financial Review

Overall we had a good year in challenging times. Our residential camps continued to be popular with a significant increase in camper numbers, up 35% to 584 (2022: 431). Our online camps also continue to be well received by our young people. We made a small surplus of £10,564 (2022 £121,566) with continued support from our key donors, trustees, and patrons.

During 2023 we also spent significant time and resources in negotiating a long term lease for Ockbrook, which will be a permanent base for the charity near Derby. The lease was finally executed in May 2024, after the balance sheet date, and so is not reflected in our accounts for 2023. Together with our architects we have prepared detailed plans for the first phase of this development and will submit planning permission in early 2024. Professional fees of £219,854 have been incurred in the year and capitalized. The renovation will cost around £5m, and we are ready to launch our capital raising campaign to finance this, having already secured pledges of around £1.5m towards this (which is not included in the figures below, but will be recognized as and when received).

Income

We achieved our highest income in the charity's history £2,038,981, an increase of 8% on last year (2022 £1,891,953).

Corporate donations decreased by 13% to £464,854 due to smaller donations from our corporate partnerships. We were again significantly supported by Serious Fun Network, with their grants increasing to £242,773. (Serious Fun Network is a long term and regular supporter but in 2022 only £2,455 was recorded due to timing differences). We continued to run partnership camps with other charities, and partnership income increased by 36% to £57,910.

Donations from individuals, clubs and societies rose by 3% to £386,265, and the charity is hugely grateful for the continued support of our many individual donors, and in particular our patrons, trustees, and ambassadors. We held our Fundraising Gala in December 2023, which raised gross income of £132,241, an increase of 32% on last year. As well as giving us a platform to promote the Charity's activities, we were able to inform all present about our plans to establish a permanent site.

Grants from trusts, foundations and similar bodies decreased slightly by 4% to £741,504. One of our most important funders, The Kentown Wizard Foundation, gave us a substantial sum towards our Residential camps, and a pledge for 2024 towards the reorganization of our non-residential operations. This is part of a multi-year grant through to 2025 and we are enormously grateful for their continued support.

Expenditure

Total expenditure increased by 15% to £2,028,417 from £1,770,387 in 2022. The increase was due to the additional numbers of campers in 2023 (up by 35%) and the associated increase in staff and facilities costs, as well as ongoing inflation. The rate of increase in expenses was lower than the rate of increase in campers due to the significant fixed cost elements of our operational model.

The cost of charitable activities increased by 11% to £1,438,443 principally due to an increase in staff numbers and the cost of rented facilities and outside activities for residential camps. We have also continued to develop our online digital programme during the year.

Costs of raising funds increased by 25% to £589,974 in 2023 due to the expansion of our fund-raising team to include a capital trust consultant and capital campaign manager for part of the year to support our growth and to plan for our Capital Campaign. Although we have made considerable progress in securing pledges towards the Capital Campaign, none of this income was recognized in 2023. The costs of raising funds also include £50,605 of costs for the December Fundraising Gala (including venue hire and catering), which generated a profit of over £80k.

Accounted for within the above figures are support costs which increased by 44% to £496,499 in 2023. This increase principally reflects the full year effect of staff increases which were phased in during 2022 as the charity was rebuilding its operations after the COVID pandemic. 71% of our support costs are allocated to charitable activities, and 29% to cost of raising funds, as our senior management team dedicated a significant portion of their time to the resourcing and overseeing of our Capital Campaign.

Reserves

In line with guidance from the Charity Commission, the trustees have reviewed both current reserves and future plans for the charity in determining appropriate target levels for reserves.

As in prior years the most significant financial risks to the charity are an increased requirement for working capital to cover growth plans (particularly in the light of our plans at Ockbrook), changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure. On that basis the trustees have determined that it would be prudent to hold minimum reserves of 3 months' budgeted expenditure with the aim of increasing that to 6 months' budgeted expenditure over time.

The calculated target range of reserves is £716k to £1,432k based on budgeted expenditure for 2024.

Unrestricted reserves after deduction of intangible and tangible net fixed assets and designated funds are £321,224 (2022: £512,722). This is equivalent to 1.4 months based on 2024 budgeted expenditure (2022: 3.7 months based on 2023 budgeted expenditure). The principal reason for this reduction is that we have invested £219,854 on professional fees towards the Ockbrook project which has reduced our unrestricted reserves by the same amount. During the year we secured a grant of $400,000 (approximately £320,000) towards these initial development costs which is conditional only on the signing of the lease. This was therefore not recognized at year end but was received in May 2024, shortly after the lease was signed. In addition to our unrestricted reserves, we hold £150,889 of designated reserves which are intended to be used for the development of Ockbrook, as well as restricted reserves of £45,638 which can be used for residential and online camps.

Structure, Governance And Management

Over The Wall is a charitable company limited by guarantee, incorporated on 9 February 1999 and registered as a charity with the Charity Commission on 5 May 1999 and separately with the Scottish Charity Regulator on 7 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees

Over The Wall is governed by the Board of Trustees. No Trustees are paid for their time and the board consists of at least three members with no maximum number. Trustees are appointed by election and must receive the votes of the majority of those present to be elected. Trustees may serve for up to 3 periods of 2 years with the potential for additional blocks of 2 years to be granted in certain cases. The Trustees are also the members and directors of the company.

In common with most UK charities, our Trustees are drawn from all walks of life including parents of children who have experienced camp; volunteers; medical professionals; individuals with particular skills which can assist us; senior business people and others who share a common interest to help us deliver continuously improving outcomes and services to seriously ill children and their families. On appointment, Trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp. Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights. Joe Cronly was Chairman for the whole of 2023 and the Trustees who served during the year are shown under Reference and Administration Information at the end of this document.

Board Committees

A number of committees and advisory groups have been formed to support the Board of Trustees and to provide a greater depth of direction and governance on specific aspects of the charity. These committees and their respective responsibilities are set out below:

Executive Committee

The Executive Committee comprises a smaller number of Trustees who participate in a telephone conference call monthly, when the full Board does not meet. Its purpose is to monitor, and respond if need be, to ongoing financial matters and risk as well as providing a forum where decisions can be made on behalf of the Board that cannot wait until the quarterly meetings.

Operations Committee

The Operations Committee is chaired by a Trustee with membership comprising individuals with extensive camp experience, primarily as volunteers, while including other perspectives, such as parents. It typically meets three times a year, with additional meetings as required. The primary meeting takes place in January, to review the detailed management evaluation from the previous year and camp plans for the year ahead, including a joint review of Incidents and complaints with the Clinical Advisory Board. It meets again in May to assess and sign off preparedness for the main camp season ahead and ensure the learning from the previous year has been embedded, and finally, in October, to focus on arrangements for winter online camps.

Clinical Advisory Board

The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. Membership of the Clinical Advisory Board is drawn from medical and nursing professionals, many of whom are clinical volunteers. This committee also has responsibility, along with OpsCom, for reviewing and overseeing safeguarding matters. CAB meets twice a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded.

Development Board

The Development Board assists with raising funds for the charity, creating strategic links with commercial organisations and, more generally, to raise the profile of the charity. Membership of the Development Board is drawn from the trustees, senior managers from larger commercial organisations and other influential individuals. The Chief Executive Officer and other members of the staff fundraising team, as appropriate, also attend the meetings.

Risk Management Committee

The Risk Management Committee aims to review, challenge, advise and vouchsafe on behalf of the Board the risk analysis provided by the Senior Management Team. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other 'risk managers' from within the organisation as required. The Risk Management Committee meets twice a year.

Audit Committee

The Audit Committee meets once a year, by teleconference, to review and authorise the annual accounts along with the auditors.

The Senior Management Team

The Senior Management Team (SMT) comprises the CEO and executive directors and meets formally every two weeks or more often when required. The SMT reviews strategic requirements along with any urgent matters, SeriousFun network and Board issues.

Management Team

The Management Team comprises all managers and meets monthly with the SMT to make tactical decisions, raise queries/concerns and ensure that work across the charity is properly coordinated. This group also serves as the Performance Management forum to monitor performance every quarter.

Ockbrook Oversight Group

The Board Chair chairs this Board sub-committee which meets monthly and has membership drawn from trustees and external professionals with specialist knowledge of the various disciplines necessary to inform the charity's decision-making in acquiring the former Ockbrook School and the steps needed after that to make the site camp ready. It also provides more detailed and frequent governance of the project on behalf of the board.

Arrangements For Setting Pay

The Board of Trustees is responsible for reviewing the salaries of the Chief Executive and senior staff and they met in the autumn of 2023 to do so in light of the substantial increases in routine living costs.

Risk Management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below.

Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at Senior Management Team meetings. Risks are positioned within the Risk Matrix according to the level of risk, providing clear oversight, and the Risk Matrix is reviewed by the Risk Management Committee and the full board.

The current main risks by area are:

Service delivery

- Communicable diseases affecting our ability to provide residential services and also impacting upon organisational growth and income generation. Mitigation measures: Comprehensive infection control policy, detailed plans and procedures overseen by a Clinical Advisory Board.
- Children at risk of serious harm through illness, accident, or injury. Mitigation measures: Comprehensive assessment of individual healthcare needs and risks before camp activities with extensive medical treatment guidelines and escalation procedures in place.
- Failure to meet beneficiary target figures expected by donors. Mitigation measures: Senior management team and board monitoring of key performance indicators and regular liaison meetings with major funders.
- Insufficient volunteers, to support residential camps. Mitigation measures: A Volunteer Engagement and Retention strategy is in place, there is regular monitoring of key performance indicators, and there is dynamic camp planning to flex camper numbers and illness acuity. Additional staff are now in place in the South of England & Scotland, and re-engagement has taken place with experienced volunteers.

Fundraising and partnership

- Failure to generate the income required to meet the 2023-2025 growth plan, leading to the inability to deliver service commitments and pay employees. Mitigation measures: Monthly financial reporting and forward forecasting; significant strengthening of the fundraising team with a focus on building a more extensive and broader supporter base; development of new programmes likely to attract funding from new sources.
- Withdrawal of charity partners from programmes due to financial or other constraints. Mitigation measures: Regular liaison with charity partners with additional support and guidance; attractive programme design and scheduling with regular review by the senior management team.

Organisational

- Reputational damage if a serious incident were to occur, leading to damaging media allegations; negative impact on camper and volunteer recruitment; loss of funding and risk to growth plans. Mitigation measures: Employee surveys, feedback mechanisms, and whistle-blowing procedures are in place, backed by employee training. Social media monitoring and crisis communication plans are in place.
- Failure to comply with relevant legislation or to pass external inspections leading to penalties; withdrawal of permission to run camps; loss of funding. Mitigation measures: Cyclical review of policies and procedures; regular employee and volunteer training.
- Loss of key senior staff leading to loss of organisational effectiveness and possible service cancellation. Mitigation measures: A CEO contingency plan is in place, backed up by engagement with the other camps in the SeriousFun Children's Network and a 5-year staff plan. Key roles have deputies in place; for example, the Camp Director role will have three Assistant Camp Directors in post in 2024.

Finance

- Insufficient usable reserves leading to a lack of working capital and inability to pay bills or staff. Mitigation measures: Forecast reserves planned into the budget with consideration of future years; monthly cash and liquidity monitoring throughout the year.
- Financial fraud or theft leading to inability to pay staff or bills, reputational damage, and loss of funding. Mitigation measures: Risks assessed on an ongoing basis with controls in place, such as segregation of duties and dual payment authorisation, in line with Charity Commission recommendations.
- High inflation will compound increases to future costs. Mitigation measures: Inflationary adjustments made to budget forecasts reflecting in increased targets for fundraising. Strengthened fundraising team. Tighter controls and focus on expenditure.

Statement Of Directors Responsibilities

The trustees, who are also the directors of Over The Wall for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. The trustees have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Under section 487(2) of the Companies Act 2006, Menzies LLP will deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the accounts with the registrar, whichever is earlier.

Small company exemption

The Trustees' Report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees

Joe Cronly
Chairman
Date: 22 May 2024

Auditor's Report

Independent Auditor's Report to the Members of Over The Wall

Opinion
We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company 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 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 director's 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 charitable company'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit [; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors
As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees 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 charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:
- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006, the Care Standards Act 2000 Regulations 2013, the Care Standards Act 2000 Regulations 2010, the Residential Holiday Schemes for Disabled Children Regulations 2013, the UK Code of Fundraising Practice, and the Data Protection Act 2018. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

- Audit procedures performed by the engagement team included:
  - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
  - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
  - Challenging assumptions and judgments made by management in its significant accounting estimates; and
  - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
  - Confirming that revenue is recognised in the correct period.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.

Use of our report
This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews

Janice Matthews, FCA Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
2nd Floor Magna House
18-32 London Road
Staines-upon-Thames
TW18 4BP

Dated: 11 June 2024

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account)

Company No. 03713232
(A company limited by guarantee)

Financial Year Ended 31 December 2023

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)
INCOME AND ENDOWMENTS FROM							
Donations and Legacies	2	677,524	1,163,641	1,841,165	767,345	973,468	1,740,813
Charitable Activities	3	1,910	56,000	57,910	-	44,400	44,400
Other Trading Activities	4	137,430	-	137,430	88,857	17,500	106,357
Investment Income	5	2,476	-	2,476	383	-	383
Other Income		-	-	-	-	-	-
TOTAL INCOME		**819,340**	**1,219,641**	**2,038,981**	**856,585**	**1,035,368**	**1,891,953**
EXPENDITURE ON							
Raising Funds		569,974	20,000	589,974	471,163	-	471,163
Charitable Activities - Residential Camps		256,847	1,181,596	1,438,443	342,116	957,108	1,299,224
TOTAL EXPENDITURE	6	**826,821**	**1,201,596**	**2,028,417**	**813,279**	**957,108**	**1,770,387**
NET INCOME / (EXPENDITURE)		(7,481)	18,045	10,564	43,306	78,260	121,566
Transfers Between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		**(7,481)**	**18,045**	**10,564**	**43,306**	**78,260**	**121,566**
RECONCILIATION OF FUNDS							
Total Funds Brought Forward		684,027	78,482	762,509	640,721	222	640,943
TOTAL FUNDS CARRIED FORWARD		**676,546**	**96,527**	**773,073**	**684,027**	**78,482**	**762,509**

All recognised gains and losses are included in the statement of financial activities. All transactions during the year relate to continuing activities. This statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006. The accompanying notes form an integral part of the financial statements.

Over The Wall Balance Sheet

Company No. 03713232
(A company limited by guarantee)

As at 31 December 2023

	Note	2023 (£)	2022 (£)
FIXED ASSETS			
Intangible Assets	12	14,233	34,533
Tangible assets	13	241,089	36,772
TOTAL FIXED ASSETS		**255,322**	**71,305**
CURRENT ASSETS			
Stock	14	17,100	16,900
Debtors	15	173,268	131,125
Cash at bank and in hand		426,923	649,742
TOTAL CURRENT ASSETS		**617,291**	**797,767**
LIABILITIES			
Creditors: amounts falling due within one year	16	(99,540)	(106,563)
NET CURRENT ASSETS		**517,751**	**691,204**
TOTAL ASSETS LESS CURRENT LIABILITIES		773,073	762,509
NET ASSETS		**773,073**	**762,509**
FUNDS OF THE CHARITY	18		
Restricted income funds		45,638	78,482
Unrestricted funds		727,435	684,027
TOTAL CHARITY FUNDS		**773,073**	**762,509**

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The accompanying notes form an integral part of the financial statements.

Joe Cronly
Chairman, on behalf of the Trustees
Approved by the Trustees on 22 May 2024

Statement of Cashflows
As at 31 December 2023

Company No. 03713232
(A company limited by guarantee)

	Note	2023 (£)	2022 (£)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	23	**(2,339)**	**238,099**
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		2,477	383
Purchase of property, plant and equipment		(222,957)	(49,816)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(220,480)**	**(49,433)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash receipts from sale of equipment		-	1,040
NET CASH FROM FINANCING ACTIVITIES		-	**1,040**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**(222,819)**	**189,706**
Cash and cash equivalents at the beginning of the reporting period		649,742	460,036
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		**426,923**	**649,742**

	At 01.01.2023 (£)	Cash-flows (£)	At 31.12.2023 (£)
A. ANALYSIS OF CHANGES IN NET DEBT			
Cash at bank and in hand	649,742	(222,819)	426,923
Loans and finance lease obligations	-	-	-
TOTAL	**649,742**	**(222,819)**	**426,923**

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION
Over The Wall is a private company limited by guarantee registered in England & Wales (registration number 3713232). The registered office address is Langstone Technology Park, Langstone Road, Havant, PO9 1SA. Over The Wall meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS102).
The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2019), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B. GOING CONCERN BASIS
The trustees have reviewed the costed three year strategic plan against detailed income projections for the 12 months ending 31st December 2024 and high level forecasts for the period from 1st January 2025 to 31st December 2026. While there is no guarantee of future income, the trustees note that we continue to receive significant support from the SeriousFun Children's Network and associated corporate donors and remain in good standing as members of the network. The charity has received confirmation of pledges for significant multi-year grants from the Kentown Wizard Foundation covering the period 2024 to 2025. In addition we have a pledge support from English Provender through the Newman's Own Foundation for 2024 and 2025 and substantial commitments from our major donors and trustees for 2024 to 2026. Our fundraising team are also continuing to focus on seeking funders in both trusts and foundations and corporates who are able to make multi-year grants, thus giving greater visibility of future funding.

Total reserves increased by a modest amount in 2023. The budget for 2024 has been set with full residential camps planned and taking into account planned revenue and capital expenditure on the Ockbrook project. Cumulative income and expenditure is reviewed by the management team monthly and projected income/expenditure reviewed quarterly. High level analysis has identified areas where expenditure savings could be made if required and the impact that this would have on the charity's operations. On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. ACCOUNTING ESTIMATES
There are no accounting estimates that have a material impact on the future value of current assets and liabilities.

D. INCOME
Income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the value can be measured reliably. Income is deferred when it relates to activities in future accounting periods or where performance related conditions have not yet been met.

Grants and donations represent the amounts receivable by the charity from donors during the period. Gift aid on the donations is accounted for on an accruals basis when there is a valid declaration from the donor.

Government grant income is recognised when performance conditions have been satisfied. Donated assets, services and other gifts in kind are included in donations at fair value, being the actual or expected resale value for goods, or a reasonable estimate of the amount that the charity would be willing to pay for the goods or services consumed and an equivalent amount is included as Expenditure. No amounts are included in the Financial Statements for services rendered by volunteers. An explanation of volunteer activities is included in the Trustees' Report and an estimate of its value given in Note 2.

E. EXPENDITURE
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 value added tax (VAT) is included with the expense item to which it relates.

Expenditure on raising funds - The costs of generating funds include the direct costs of fundraising activities, the costs of fundraising staff and contractors, and an allocated proportion of support costs.

Expenditure on charitable activities - Charitable activities include the direct costs of the activity programmes, the costs of operational staff and contractors, and an allocated proportion of support costs.

Support costs - Support costs comprise governance costs including the costs of external audit, central office functions and other costs that are not directly attributable to generating funds or charitable activities. These costs are allocated to these categories on a basis consistent with the use of resources.

See Notes 6 & 7 for further information.

F. LEASED ASSETS
Rentals payable under operating leases are charged to the statement of financial activities evenly over the term of the lease.

G. PENSION COSTS
The charity makes contributions to a defined contribution pension scheme. Contributions to this scheme are charged to the statement of financial activities in the accounting period in which they fall due.

H. FOREIGN CURRENCY

Foreign currency transactions are translated into sterling at the rate of exchange ruling at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rate ruling at that date. All exchange differences are included in the statement of financial activities.

I. TAXATION

The charity is exempt from corporation tax on its charitable activities.

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

Intangible and tangible fixed assets are stated at cost less accumulated depreciation or amortisation. Individual fixed assets costing less than £500 are not generally capitalised. Amortisation and depreciation is provided to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as shown in table.

INTANGIBLE FIXED ASSETS	
Software	3 Years
TANGIBLE FIXED ASSETS	
Office & Computer Equipment	3 - 5 Years
Camp Equipment	3 - 4 Years
Motor Vehicles	5 Years

During the year, professional fees of £219,854 were incurred towards the development of a capital project site in Ockbrook, Derbyshire. The trustees took the decision to capitalise these fees, which are shown as additions to Leasehold improvements. See Note 13.

K. STOCK

Stock comprises t-shirts and consumables for camp, fundraising stock and merchandise stock. All stock is valued at the lower of cost and net realisable value.

L. CASH AT BANK AND IN HAND

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

M. 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.

N. CURRENT LIABILITIES AND PROVISIONS

Liabilities and provisions are recognised when there is a present obligation relating to a past event that can be estimated reliably and it is probable that there will be a transfer of funds to a third party. Creditors and provisions are usually measured at their settlement value after allowing for trade discounts.

O. FINANCIAL INSTRUMENTS

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value.

P. FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. Designated funds are funds set aside by the board for specific projects within the charity. Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. See Note 18.

Q. TERMINATION PAYMENTS

Staff termination payments are recognised immediately at the point they become unavoidable and are expensed.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)
INCOME FROM DONATIONS AND LEGACIES						
Grants from trusts & foundations and others	3,000	738,504	741,504	10,497	763,973	774,470
Grants from the SeriousFun Children's Network	164,045	78,728	242,773	2,023	432	2,455
Donations from corporations	245,671	219,183	464,854	346,741	189,479	536,220
Donations from individuals, clubs and societies	259,039	127,226	386,265	369,621	4,671	374,292
Donations of goods & services for charitable use	5,769	-	5,769	38,463	14,913	53,376
	677,524	**1,163,641**	**1,841,165**	**767,345**	**973,468**	**1,740,813**

Donated goods and services consist of clothing, games, consumables, computer support services and other business services. Volunteers gave an estimated 1889 days of their time during the year (2022: 2100). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £284,000 (2022: £315,000)

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)
INCOME FROM CHARITABLE ACTIVITIES						
Other government grants	-	-	-	-	1,000	1,000
Income from partner charities	1,910	56,000	57,910	-	43,400	43,400
	1,910	**56,000**	**57,910**	**-**	**44,400**	**44,400**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2023 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)
INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising events	132,241		132,241	85,133	17,500	102,633
Sponsorships and lotteries	5,047		5,047	3,117		3,117
Sale of merchandise and other	142	-	142	607	-	607
	137,430	**-**	**137,430**	**88,857**	**17,500**	**106,357**

5. INVESTMENT INCOME

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6. ANALYSIS OF EXPENDITURE

	Staff Costs (£) Note 10	Other Direct Costs (£)	Support Costs (£) Note 7	Total 2023 (£)	Total 2022 (£)
RAISING FUNDS					
Cost of seeking donations grants & legacies	335,556	58,625	143,339	537,520	432,060
Cost of events	-	50,605	-	50,605	37,254
Cost of trading	-	1,849	-	1,849	1,849
	335,556	**111,079**	**143,339**	**589,974**	**471,163**
CHARITABLE ACTIVITIES					
Residential camps	346,830	360,317	235,440	942,587	858,328
On-line Camps & related activities	319,722	58,414	117,720	495,856	440,896
	666,552	**418,731**	**353,160**	**1,438,443**	**1,299,224**
Total Expenditure	**1,002,108**	**529,810**	**496,499**	**2,028,417**	**1,770,387**

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent. Other costs are apportioned to activitiesbased on estimates of usage. Trading costs include the set up costs for a lottery.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable Activities (£)	Total 2023 (£)	Total 2022 (£)	Basis of Allocation
Premises and office Costs	20,842	38,895	59,737	53,560	Staff FTE and direct usage
General insurance	2,270	4,401	6,671	5,967	Staff and volunteers FTE
Support staff costs, including payroll costs	89,724	247,063	336,787	222,850	Time estimates
Information technology and depreciation	12,580	29,353	41,933	28,660	Staff and volunteers FTE
Financing and bank charges	819	1,529	2,348	1,196	Staff FTE
Governance	17,104	31,919	49,023	31,585	Staff and volunteers FTE
	143,339	**353,160**	**496,499**	**343,818**	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

THIS IS STATED AFTER CHARGING	2023 (£)	2022 (£)
Amortisation	20,300	20,650
Depreciation for the year	18,640	17,964
Rentals payable under operating leases	35,739	29,356
Auditors remuneration	15,774	10,350

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2022: Nil).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £241 (2022: £235). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2023 (£)	2022 (£)
Wages and salaries	1,098,432	899,437
Social security cost	95,494	77,453
Pension costs	64,588	47,534
Termination payments	643	-
Payments to contractors	29,609	24,450
	1,288,766	**1,048,874**

	2023	2022
EMPLOYEES EARNING OVER £60,000		
Employee benefits over £70,000	1	1
NUMBER OF EMPLOYEES		
Average head count	40	37
Average number of employees FTE	31	28

Termination payments were made to employees during the period at the cost of £643 (2022: Nil) due to redundancy.

The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Finance & Central Services, the Director of Business Development, the Head of Nursing, the Camp Director, Head of Fundraising and Director of Marketing. The total employee benefits of the key management personnel of the charity were £449,270 (2022: £378,377). The increase in total cost of the management team reflects the effect of a pay increase given to all staff during the year, the appointment of a new Board Treasurer position in 2023, and the full year impact of changes made part way through 2022 as the charity rebuilt its resources after the COVID pandemic.

The charity pays pension contributions of 6% to a defined contribution pension scheme. At year-end the outstanding contributions payable to the scheme were £9,938 (2022: £7,837). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £192,280 (2022: £65,266).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
COST		
At 1 January 2023	70,800	70,800
Additions	-	-
Disposals	-	-
At 31 December 2023	**70,800**	**70,800**
AMORTISATION		
At 1 January 2023	36,267	36,267
Charge for the period	20,300	20,300
Disposals	-	-
At 31 December 2023	**56,567**	**56,567**
NET BOOK VALUE		
At 31 December 2023	14,233	14,233
At 31 December 2022	34,533	34,533

Amortisation is included in expenditure on charitable activities in the statement of financial activities.

13. TANGIBLE FIXED ASSETS

	Office & other Equipment (£)	Camp Equipment (£)	Motor Equipment (£)	Leasehold improvements (£)	Total
COST					
At 1 January 2023	66,357	29,980	36,794	5,227	138,358
Additions	3,103	-		219,854	222,957
Disposals	(4,896)	-			(4,896)
At 31 December 2023	**64,564**	**29,980**	**36,794**	**225,081**	**356,419**
DEPRECIATION					
At 1 January 2023	46,419	28,477	21,463	5,227	101,586
Charge for the period	9,996	1,285	7,359		18,640
Disposals	(4,896)	-			(4,896)
At 31 December 2023	**51,519**	**29,762**	**28,822**	**5,227**	**115,330**
NET BOOK VALUE					
At 31 December 2023	13,045	218	7,972	219,854	241,089
At 31 December 2022	19,938	1,503	15,331	-	36,772

During the year, professional fees of £219,854 were incurred towards the development of a capital project in Ockbrook, Derbyshire. These fees have been capitalised and are included as additions to Leasehold Improvements

14. STOCK

	2023 (£)	2022 (£)
T shirts and consumables	17,100	16,900

15. DEBTORS

	2023 (£)	2022 (£)
Amounts owed by SeriousFun Children's Network	68,000	38,988
Prepayments	36,597	44,561
Accrued income	68,671	47,576
	173,268	**131,125**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 (£)	2022 (£)
Trade creditors	21,840	48,358
Social security	27,203	22,336
Other creditors	9,938	7,837
Accruals	31,559	24,032
Deferred income (Note 17)	9,000	4,000
	99,540	**106,563**

17. ANALYSIS OF DEFERRED INCOME

Deferred income consists of receipts from donors for charitable activities and staff costs for 2023 and future years.

	Donations for General Costs (£)	Donations for Camp Costs (£)	Donations for Staff Costs (£)	Total (£)
Balance at 1st January 2023	-	4,000	-	4,000
Amounts released to income from donations and legacies	-	(4,000)	-	(4,000)
Amounts deferred in the year	-	9,000	-	9,000
Balance at 31st December 2023	-	**9,000**	-	**9,000**

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

CURRENT YEAR	At 01.01.23 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.23 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper and Volunteer Wellbeing Programme	-	41,540	(38,040)		3,500
SeriousFun Children's Network - network grant	-	78,728	(76,374)		2,354
Residential camps	56,857	471,977	(521,334)		7,500
On-line camps	4,125	219,712	(209,053)		14,784
Camperships	-	100,428	(100,428)		-
HR & Recruitment		47,407	(47,407)		-
General Funds	17,500	239,849	(188,960)	(50,889)	17,500
TOTAL FOR CHARITABLE ACTIVITIES	**78,482**	**1,199,641**	**(1,181,596)**	**(50,889)**	**45,638**
RESTRICTED FUNDS FOR RAISING FUNDS	**-**	**20,000**	**(20,000)**	**-**	**-**
TOTAL RESTRICTED FUNDS	**78,482**	**1,219,641**	**(1,201,596)**	**(50,889)**	**45,638**
UNRESTRICTED FUNDS	-				-
Designated operating site fund	100,000			50,889	150,889
General funds	584,027	742,967	(750,448)		576,546
TOTAL UNRESTRICTED FUNDS	**684,027**	**742,967**	**(750,448)**	**50,889**	**727,435**

PREVIOUS YEAR	At 01.01.22 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.22 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-				-
SeriousFun Children's Network - network grant	-	432	(432)		-
Camp equipment	222		(222)		-
Residential camps	-	561,233	(504,376)		56,857
On-line camps	-	295,301	(291,176)		4,125
Outreach activities	-	20,090	(20,090)		-
Camperships		41,114	(41,114)		-
General Funds	-	117,196	(99,696)		17,500
TOTAL FOR CHARITABLE ACTIVITIES	**222**	**1,035,366**	**(957,106)**	**-**	**78,482**
RESTRICTED FUNDS FOR RAISING FUNDS	**-**	**-**	**-**	**-**	**-**
TOTAL RESTRICTED FUNDS	**222**	**1,035,366**	**(957,106)**	**-**	**78,482**
UNRESTRICTED FUNDS					
Designated IT development funds	-				-
Designated permanent site fund	45,000			55,000	100,000
General funds	595,721	856,587	(813,281)	(55,000)	584,027
TOTAL UNRESTRICTED FUNDS	**640,721**	**856,587**	**(813,281)**	**-**	**684,027**

RESTRICTED FUNDS	PURPOSE AND RESTRICTION IN USE
Camper and Volunteer Wellbeing programme	Funding to provide for the emotional needs of campers and volunteers
SeriousFun Children's Network - network grant	Funding to support training and development of staff
Camperships	Funding for children from a specified geographic region or type
Outreach	Funding for outreach activities in communities
HR & Recruitment	Funding to support head office staff
Fundraising resources	Funding for specific fundraising resources or events
Designated operating site fund	Funding designated by the charity for securing a long-term operating base

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.23 (£)
Intangible and tangible net fixed assets	255,322			255,322
Current assets	420,764	150,889	45,638	617,291
Current liabilities	(99,540)	-		(99,540)
TOTAL NET ASSETS / (LIABILITIES)	**576,546**	**150,889**	**45,638**	**773,073**

PREVIOUS YEAR

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.22 (£)
Intangible and tangible net fixed assets	71,305			71,305
Current assets	663,332	100,000	34,435	797,767
Current liabilities	(106,563)	-		(106,563)
TOTAL NET ASSETS / (LIABILITIES)	**628,074**	**100,000**	**34,435**	**762,509**

Unrestricted reserves are calculated by deducting intangible and tangible fixed assets from Total Net Assets, and at the end of 2023 were is £321,224 (2022 £512,722).

20. COMMITMENTS UNDER OPERATING LEASES

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land & Buildings		Other Operating Leases	
	2023 (£)	2022 (£)	2023 (£)	2022 (£)
Within one year	30,600	32,078	2,335	2,163
Between one and five years	17,850	14,062	1,672	2,485

Lease payments of £35,739 were recognised as an expense during 2023 (2022: £29,356)

21. FINANCIAL INSTRUMENTS

Over The Wall has basic financial instruments within the balance sheet including:

	2023 (£)	2022 (£)
Cash at bank and in hand	426,923	649,742
Debtors	68,000	38,988
Accrued income	68,671	47,576
Creditors	21,840	48,358

22. LIMITED LIABILITY

Over The Wall is a company limited by guarantee and has no share capital. The Articles of Association restrict the liability of each member in the event of winding up to £10.

23. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2023 (£)	2022 (£)
Net income/(Expenditure) for the reporting period (as per Statement of Financial Activities)	10,564	121,566
ADJUSTMENTS FOR:		
Investment income	(2,477)	(383)
Depreciation and amortisation charges	38,940	38,614
Loss/(profit) on sale of fixed assets	-	(57)
(Increase)/decrease in stocks	(200)	14,155
(Increase)/decrease in debtors	(42,143)	39,488
(Decrease)/increase in creditors	(7,023)	24,716
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**(2,339)**	**238,099**

24. CAPITAL COMMITMENTS

	2023 (£)	2022 (£)
Capital expenditure authorised and contracted for at 31st December	-	-
Ockbrook Fees commitments	28,000	80,000

25. POST BALANCE SHEET EVENTS

The lease for Ockbrook School was signed and executed in May 2024, and a grant of $400,000 was received from SeriousFun Children's Network in support of the project.

OTHER INFORMATION

Reference And Administrative Information

Charity Name

Over The Wall

Charity registration numbers

1075361 (England & Wales)
SC043191 (Scotland)

Company registration number

3713232 (Registered in England and Wales)

Principal address and registered office

Langstone Park
Langstone Road
Havant
PO9 1SA

Senior Management Team

Kevin Mathieson, CEO & Company Secretary
Allan Jolly, Director of Business Development
Anna Wall-Budden, Director of Development
Caroline Talboys, Director of Finance
Emma Graver, Head of Marketing & Communications
Kelly Campbell, Camp Director (resigned December 2023)
Sally McCluskie, Director of Nursing

Trustees and Directors

Joe Cronly, Chairman
Alma Lawrie
Andrew Richards
Anne Prendergast (resigned January 2024)
Cynthia Davis
Dr Catherine Wales (appointed September 2023)
Duncan King
Jocelyn Sharp
John Bremridge
Jonathan Goring
Kelly Koltes (resigned June 2023)
Margaret Blankson (resigned September 2023)
Mark Fidler
Neil McDonald
Richard Chapman
Sebastian Stachowiak (appointed March 2023)
Thom O'Neill (resigned June 2023)
Zachary Boulden (appointed September 2023)

Auditors

Menzies LLP
Magna House
18-32 London Road
Staines-Upon-Thames
TW18 4BP

Bankers

Handelsbanken,
1000 Lakeside North,
Portsmouth
PO6 3EN

LOOKING AHEAD

Over The Wall's New Home

During 2023, an extensive effort was made to secure 40-year lease for the former Ockbrook School which sits within 17 acres in an elevated and tranquil position over the prosperous village of Ockbrook, near Derby, in the centre of England.

The lease was finally signed in May 2024 and marks the beginning of the next chapter in the charity's growth and history.

The Ockbrook site is ideal for our aspiration to create a bespoke residential centre catering for many thousands of beneficiaries annually. With a wide range of leisure and recreational facilities, lots of outdoor space and the potential to develop additional residential accommodation, the site has significant growth potential for the years ahead.

Our immediate priorities

Phase 1 (2024 - 2025) - Make the site camp-ready for opening in Spring 2026, (£3m costs with around half of this amount already raised)

Phase 2 (2026 - 2028) - Create a clinical area and further accommodation, (£3m to raise)

Phase 3 (2024 - 2030) - Create additional amenities and facilities, such as an Adventure Park, Activity Suites, an Outdoor Amphitheatre, a Welcome Garden and an In-Memoriam Garden. (£2m to raise).

The site will enable Over the Wall to work with many more charity partners to provide residential experiences for a far greater cohort of beneficiaries. as well as providing commercial income to fund the site's ongoing development.

For more information visit our website www.otw.org.uk/ockbrook

Contact Us

02392 477 110
info@otw.org.uk
www.otw.org.uk

Over The Wall,
Langstone Technology Park,
Havant
PO9 1SA

OVER THE WALL
a serioüsfun camp

Registered office: Langstone Technology Park, Langstone Road, Havant, Hampshire, England, PO9 1SA Registered in England no. 03713232. Over The Wall Registered Charity England & Wales: 1075361 | Scotland: SC043191

OVER THE WALL CAMP

England & Wales - Charity number 1075361

Accounts

OVER THE WALL
a serioüsfun camp

ANNUAL REPORT AND FINANCIAL STATEMENTS 2022

A million moments of mischief and magic!

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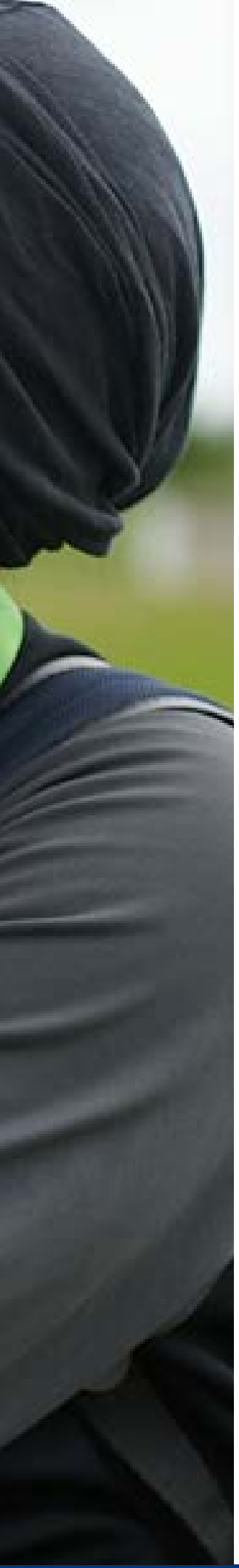


A NOTE FROM OUR CEO

A very warm welcome to our 2022 Annual Review

We started 2022 a little unsure of the environment we were entering but were determined to try and 'roar back' after two years with no residential camps due to the Covid Pandemic. With wonderful support from our Patrons, corporate and other donors, and following on from work we started in late 2021, we reinvested and rebuilt our staff teams, particularly within fundraising and operations, but also in marketing and communications.

That work paid off handsomely as we exceeded our operational targets (as detailed later in the review); significantly increased our fundraising income from pre-Covid levels; launched our new website; and increased our social media base.

Importantly, we were able to recommence our residential camps, with many seriously ill children in attendance, with no covid-related issues arising, which is wonderful testament to the knowledge, skill and diligence of our clinical staff, Clinical Advisory Board, and our marvellous clinical volunteers. We now plan to use that experience to further expand our service provision in 2023.

We continued to develop our non-residential services comprising 'Camp in the Cloud' our online camp programme primarily for children unable to attend a residential camp, Camp 365, our online platform and our new Outreach programme targeting children in hospital, hospices, and community settings.

Our perennial search for a permanent home for Over the Wall gathered momentum during the year as we found a site near Derby which offered exciting potential to fulfil our future needs. A significant body of work was undertaken in 2022 to secure a long-term lease for the property and at time of writing we are closing in on making this a reality. If we can do so, it creates a foundation for us to hugely increase the number of beneficiaries we can serve, as well as providing enormous potential to build our brand, identity, and future support.

Thanks are due, as always to all our supporters but I must give a huge shout out to our amazing volunteers who continued to give their own time to enhance the lives of others, and often multiple times during the year.

And finally, our global network of camps, the SeriousFun Children's Network, is supported by a US-based support centre who coordinate international fundraising, learning, development and support in many different guises. We are grateful for all of their efforts and to be a part of such a professional and enabling network.

I hope you enjoy reading about our 2022 journey.

Kevin Mathieson
CEO

MAKING A DIFFERENCE

435
campers joined our residential camps

7 in 10 of families felt better connected with others after Camp in the Cloud

> Camp gave me a bigger chance to express myself more, helped me to be more resilient. It helped me to come out of my comfort zone. (And it was really fun!)

96% of campers made new friends at residential camp

2,422
beneficiaries served across all services

> Camp made me realise I am not the only one with severe allergies!

78% said they would recommend Camp in the Cloud to a friend

My daughter loved Camp in the Cloud. She's realised she isn't alone and there are other children just like her. It made a massive difference to her.

237 Volunteers supported

476 volunteering roles

678 campers and **145** families joined in with the Camp in the Cloud fun!

95% of campers felt more positive about their future

277 Seriously Fun boxes were posted to campers across the UK

94% of campers felt less isolated after residential camp

An amazing couple of days that felt less stressful than normal life. Our child got to access activities that they would often be excluded from because of the extra support they need.

1,309 children reached at our outreach events and in hospitals

2022 Camp Highlights

Meet Len, who came to our South Health Challenge camp when he was 15 years old. Len has epilepsy and Sturge-Weber syndrome, a rare vascular disorder.

How did you feel about going to camp?

I was nervous when I arrived. I was a bit worried about leaving my family but thought it would be good to try and make some new friends and gain some confidence. I wanted to see what it's like for other people with different illnesses and whether there were people like me who could relate to me. But I really enjoyed it, it was really good!

What was your favourite memory?

Yes! When I was on the climbing wall, I was really nervous to do it. All the volunteers and children were cheering me on because I was really struggling. At the time I only had use of one of my arms. I fell and I kept falling and gave up. But at the end, the instructors said they had time for two or three more people to give it another try. I was too scared at first, but everyone managed to convince me to give it another try. When I did it, I made it ¾ of the way up, everyone was cheering me on and clapping for me. So it just shows, even though I didn't do the best out of my group I did the best out of my ability. They were all so proud of me, which made me proud of myself. I didn't think I'd be able to do the climbing at all, but I didn't give up–I persevered and it made me more resilient.

What did you learn about yourself at camp?

Over The Wall teaches you that it's all about "I can, not I can't". You push limits and break down barriers that you face in life. You're more than just your illness and not just the sick kid. Before camp, I thought no one's going to want to go out with me because I need quite a bit of help with things. I was too scared to ask my friends to go out with me. But actually, now that I've come back, I've arranged to go out with two of my friends.

> **I'm much more confident now and have higher self-belief**

I wouldn't have done that before! It's nice to feel confident enough to go out and ask my friends if they want to come with me and feel like I'm not a burden anymore. And even though I do have an illness, it's not going to stop me or keep me inside. I am going to go out and do what I want to do. I love to go shopping, out for coffee and go walking with my friends!

I'm much more confident now and have higher self-belief. It's taught me to take each day as it comes and even though you might be a bit different, you should use that as your superpower. You're unique, you're strong, you're powerful. Your disability or illness doesn't define you, you're still a good person. The other campers didn't let their health challenges stop them, so why should it stop anyone? I used to think I couldn't do a lot of things but it's made me realise that actually I can.

What was it like to meet other people like you at camp?

Everyone at camp was so amazing and friendly, volunteers and campers included. Meeting other people like me made me realise I'm not the only one struggling. There's people you can talk to at camp that you can relate to. It's nice to talk about what we go through and the experiences we've had even if we don't have the same illness or disability, to unload a bit. Mum said when I came back I was like a different child! I couldn't stop talking about the people I'd met, what I got up to and how I was feeling now that I completed camp.

I'm still in contact with one camper I met at camp and hopefully meeting up with her soon. I'm really excited to see her again.

How do you feel about the future?

Mum says I talk a lot more positively about the future. Since going to camp I feel more confident about growing up and moving away, maybe even to a different town one day, or even a different country like France! Before I wasn't sure if I'd ever move out. If I did, I wanted to stay close to Mum but now I have the confidence to travel further away.

I'd love to become a volunteer at Over The Wall when I'm older. I want to volunteer because Over The Wall has helped me so much. I feel like I can give back, so I should.

Whether I help one child with their confidence and feel better about themselves or I help 10 children, it's giving back. Volunteering won't just benefit the children, but it'll help me too knowing I'm making a difference. I think you can't really understand what it's like having a disability or illness unless you've been through it already. So as a volunteer I'd be able to empathise with the children that little bit more because I share their same experiences.

Volunteering

We could not deliver all of our amazing services without the help of our amazing volunteers. In 2022, many of our volunteers came to multiple camps across all our services. For Camp in the Cloud 74 volunteer places were filled by 40 volunteers. For residential camps 362 volunteer places were filled by 186 volunteers. During our Camp 365 live sessions we had approximately 40 volunteer places filled by 11 volunteers.

Volunteers at Over The Wall are critical to everything we do across our services. For our virtual family camps, they join us for the day and interact with campers, comment on the wonderful pictures the campers post and help facilitate conversations on our message boards. For our residential camps our volunteers do it all from helping campers at arts & crafts to leading them through the bush. Most volunteers at Over The Wall residential camps fill the role of team mate, and these volunteers help the campers as they navigate the week and enjoy activities. Team mates provide support to the campers throughout their stay. Some volunteers sign on as activity leaders, which means they work directly with our activity team to lead a wide-range of activities to help stretch the campers beyond their comfort zones. Additional volunteers are able to support Over The Wall by filling the role of media personnel capturing all the magic that happens during a week or weekend away at camp.

Volunteer Committee Back for 2023!

Given the important role our volunteers play, we are keen to involve them in developing the experience both for campers and volunteers. In 2021 we set up a new Volunteer Committee, but unfortunately, in 2022 we were unable to meet. However, our experienced volunteers have given us so much invaluable feedback, which help us recruit and retain volunteers and hence the committee will assist Over The Wall provide the best possible experience for the children and their families.

From Camper to Camp Volunteer

Before Sophia volunteered with Over The Wall, she was a camper at many of our residential camps. Sophia has picked up some incredible life skills from camp as well as some amazing memories to take forward into the future.

From camper to camp volunteer

I started coming to camp when I was around eight or nine, and ever since I knew campers could volunteer when they're older, I've wanted to come back. Last year I finally made that happen. It was everything I wanted and more -- it was fabulous! It brought back a lot of good memories, and I made some new ones too.

As a camper-turned-volunteer, I could empathise a lot with the campers. I knew how they were feeling and I knew when to step back and let the campers experience those opportunities for themselves. I remember how it felt to be encouraged too, which made it easier to encourage the campers. You don't have to have been a camper to be a volunteer though, a lot of the experience at camp is intuitive!

> **Camp has given me the edge when applying for jobs - it's very high up on my CV!**

Family camp was the first camp I attended as a volunteer and it was so much fun. I was a bit nervous to be working with adults as well as children at family camp, but I ended up having a great time! I worked closely with other volunteers and we had a blast. Our family of four were lovely and got very involved with everything.

I'm still friends with the people I met at camp over the years. Returning as a volunteer meant I could rekindle other friendships too. There are volunteers who looked after me when I was a camper that I got to meet again at camp. It's been lovely meeting new and old faces.

Skills for life

I've definitely developed my soft skills such as interacting with others and making people feel at ease. That's always improved every time I've gone to camp. I don't think that's something you can be taught; I think you go out into the world and develop those skills yourself. It's something you experience that you then have to take on board. That's something camp has always done. It's always been inclusive and understanding. So, I think the mere fact of me going has made me a better person in that way. You might not think of empathy as a skill unless you've been put into that situation. I'm forever grateful that I learned not only listen to people's struggles but to feel what they feel from a young age.

Camp has given me the edge when applying for jobs – it's very high up on my CV! It's an invaluable life experience for me. It's being able to go out there and meet people you've never met before, gel with them and give them an experience they'll never forget that makes it such a strong skill to have. I feel like I've accomplished a lot through camp.

I'm studying Childhood and Youth studies because I love working with children. Camp really bred those leadership skills for me. I remember being one of the older campers at camp and helping lead fun activities and helping the younger campers feel safe and welcomed. That really solidified for me that I wanted to work with children. I also want to work with all ages – the entire spectrum! I've just started tutoring at foundation level, I've worked in a primary school and a nursery. I'm looking at going into maternity care and postnatal too, so really all ages!

Performing arts (singing, dancing and acting) is another thing I'm passionate about. I sang at the Serious Fun Gala in 2017 because they knew how much I loved singing. Singing and dancing my heart out at the Gala will forever be one of the most iconic things I've ever done!

I also spoke at the Over The Wall Gala in 2022. Four of the nominees for the Volunteer award were part of my team at South camp so we were really proud. My speech was a huge thank you to everyone in that room for changing the lives of people like me, not just now but in many years to come.

Camp shows you what you're made of

The first camp I went to was at a huge boarding school. Upon arrival, there's this array of colour, glitter and face paint. Everyone was in costumes! My nine-year-old self stood flabbergasted that the volunteers were walking around head to toe in orange facepaint. I remember thinking that this was the most outrageous face paint I'd ever seen! I worried that they expected me to do the same. But by the second day I was all for it!

My Health Challenge was never a big deal at camp. It was great to feel represented too, as I met other people with the same health challenge. Being around outgoing, like-minded people feels really good. It's lovely watching people come out of their shells, do really cool things and you get to bond over those good experiences. It makes for a good time!

Outcomes: The Difference We Aim To Make

Improve Psychosocial Wellbeing

Our camps are nurturing and supportive. Activities are challenging but accessible and fun, designed to support campers to try new things. Campers are encouraged to focus on what they can do rather than what they cannot. They discover they can do things they never dreamed possible, enhancing self-belief, and giving them the confidence to cope better outside camp.

Develop Coping Strategies, Resilience and Independence

Campers are encouraged to participate in new and challenging experiences with 'education through participation', a key component of camp. Through purposeful activities campers explore new ways to deal with the challenges they face in daily life, gaining a more positive and resilient outlook.

Increase Connectivity and Friendship

Children and families spend time with others who share the same challenges, frustrations and fears. New friendships and peer support networks are developed within a safe and inclusive environment, providing time to reconnect, reflect and grow.

Camp brings people together. You don't realise until the last day how much it means to you. Once camp is part of your life, it's never not part of it. You'll always remember camp.

- Charlotte, Sibling Camper

Our Values

Inclusivity and Acceptance

"Knowing that everybody there has been through something similar helps you let go of everything because you're not worried about being judged."

Inspiration, Escape and Adventure

"At the first Family Camp we went to, Drew had a feeding tube in. At school, he's not allowed to do anything where he'd have to wear a harness. But because we were with him at camp, he got to do all those activities he'd missed out on."

Fun

"Camp is fun and silly and a place to be free. The volunteers make you feel like you could be like that, and it was celebrated, which made you want to do it more! I think that's why I keep going back."

Support and Friendship

"I still speak to the friends I made at camp literally every day! I know I'll always have them to turn to. If something's going on in the family, you can't really turn to your friends for that because they don't understand what it's really like. But with the friends I made at camp, I can drop them a text to let them know what's going on and they understand completely. That's really nice."

Safety

"When you have a child with a health challenge, you can get quite protective. You've never trusted someone with your children before. When you get to camp though, the confidence you have in the volunteers and staff to look after them is almost overwhelming. It helps that the focus isn't the health challenge, coming to camp is about having fun! "

Fundraising

As we continue to develop our services towards our ambition of serving at least 1000 residential beneficiaries by 2025 (alongside our year-round online activities), we must continue to increase our income in line with this vision.

2022 marked a huge year of success for fundraising, exceeding our highest ever fundraising year (2019), achieving £1,891,953 income vs £1,224,617 in 2021. We set the objectives listed below at the start of the year, each of which was achieved, and we plan to continue this positive trajectory throughout 2023 and beyond:

- To generate sufficient donations during the year to exceed expenditure and facilitate a modest surplus
- To build a strong pipeline of potential corporate funders, engage them in our work and increase both donations and partnerships accordingly
- To continue to broaden our donor base by building an individual giving programme, to include facilitating a Radio 4 appeal
- To plan and execute our first post-Covid Gala Dinner event and raise in excess of £100,000.

We began the year with an almost entirely new Fundraising Team and a strong sense of focus as we moved towards the return of residential camps, with all its funding requirements. We rejoiced in the return of physical fundraising events, such as a popular London abseil, various running events and a successful London Gala. We received support from new and existing corporate partners, including our Takeda & Over The Wall show garden at the RHS Hampton Court Palace Garden Festival, which won numerous awards including Best in Show and achieved significant national coverage. We had great success with Trusts and Foundations funding, from both new and existing funders, and – as ever – we remain thankful for the incredible support of the Kentown Wizard Foundation and the Newman's Own Foundation for their generous grants each year.

All our fundraising activities are organized, facilitated, or stewarded by the in-house OTW staff team and we do not use any third-party or 'on behalf of' fundraising professionals. In line with our legal and moral obligations as a charity, we continue to adhere to all ethical and responsible fundraising practices. We are registered with the Fundraising Regulator, we comply with the Code of Fundraising Practice (of which there were no breaches in 2022) and our updated fundraising handbook provides guidance and processes for those raising funds on behalf of the charity. We continue to be aware of our professional obligations to protect vulnerable people, by ensuring our staff team is suitably trained in this area, and by ensuring that our method of fundraising does not place pressure or unreasonable intrusion on any prospective donor(s). In 2022 we received no complaints in response to our fundraising work.

We are immensely grateful to everyone who supported us during the year, both financially or with gifts of services and goods. Our principal supporters are listed opposite, though there are so many others we wish we could include, and we remain thankful for each and every contribution, no matter its size.

Agatha, an extraordinary fundraiser, selflessly donated her long hair to raise funds for children living with health challenges. She and her family have visited camp numerous times, and Agatha wanted to show her gratitude to Over The Wall. Additionally, her haircut was a beautiful way to celebrate being in remission from Leukaemia for five years.

"Over The Wall camp is really fun and amazing, it's helped me a lot. I just wanted to do something to say thank you!"

A HUGE Thank You!

We are incredibly grateful to all those who gave us their support in 2022 and helped us deliver more magic and mischief to some of the most vulnerable children in the UK. Our principal supporters are listed below:

Trusts and Foundations

Adobe Foundation
Awards for All, England
Baron Davenport's Charity
BBC Children in Need
Charles S. French Charitable Trust
Community Foundation Tyne & Wear and Northumberland
Cruden Foundation
Dominique Cornwell & Peter Mann Family Foundation
Doris Field Charitable Trust
Gerald Palmer Eling Trust Company
Gowling WLG (UK) Charitable Trust
Hedley Foundation
Hospital Saturday Fund
Kentown Wizard Foundation
Lord Barnby's Foundation
Miss W E Lawrence 1973 Charitable Settlement
Q Charitable Trust
SeriousFun Children's Network
Shared Care Scotland's Creative Breaks Programme
Sir Jules Thorn Charitable Trust
The 29th May 1961 Charitable Trust
The Alan Edward Higgs Charity
The Alan Jenkin Stokes Memorial Trust
The Alice Ellen Cooper Dean Charitable Foundation
The Band Trust
The Bassil Shippam and Alsford Trust
The Calleva Foundation
The Childwick Trust
The Chrimes Family Charitable Trust
The Clare Milne Trust
The D'Oyly Carte Charitable Trust
The Edgar E Lawley Foundation
The February Foundation
The Felicity Wilde Charitable Trust
The Hugh Fraser Foundation
The Joseph and Ann Slater Memorial Fund
The Mackintosh Foundation
The Medicash Charitable Trust
The Openwork Foundation
The Patricia Wright Charitable Trust
The Pleasance Trust
The Shanly Foundation
The Sobell Foundation
The Souter Charitable Trust
The Steel Charitable Trust
The Walter Guinness Charitable Trust
The Zochonis Charitable Trust
Vintners Company Charitable Trust

Corporates

AbbVie
Abercrombie & Fitch
Alexion
AT&T
Bodywise (Natracare)
Briggs Equipment
Bristol Myers Squibb
Citibank
Coloplast
Delta Zeta
Dryrobe
Eli Lilly & Co
English Provender Company
Flynn Pharma
Fullers Smith & Turner
Fusion Unlimited
Gorilla Robes
GSK
Hasbro
Highcroft Investments PLC
Krispy Kreme
Media 10 Group
Newman's Own Foundation
Novartis
Panther Group
Phillips 66
PLAID
PwC
Sempre Analytics
Servier
Some Voices
Takeda
Wave 105
XPO Logistics

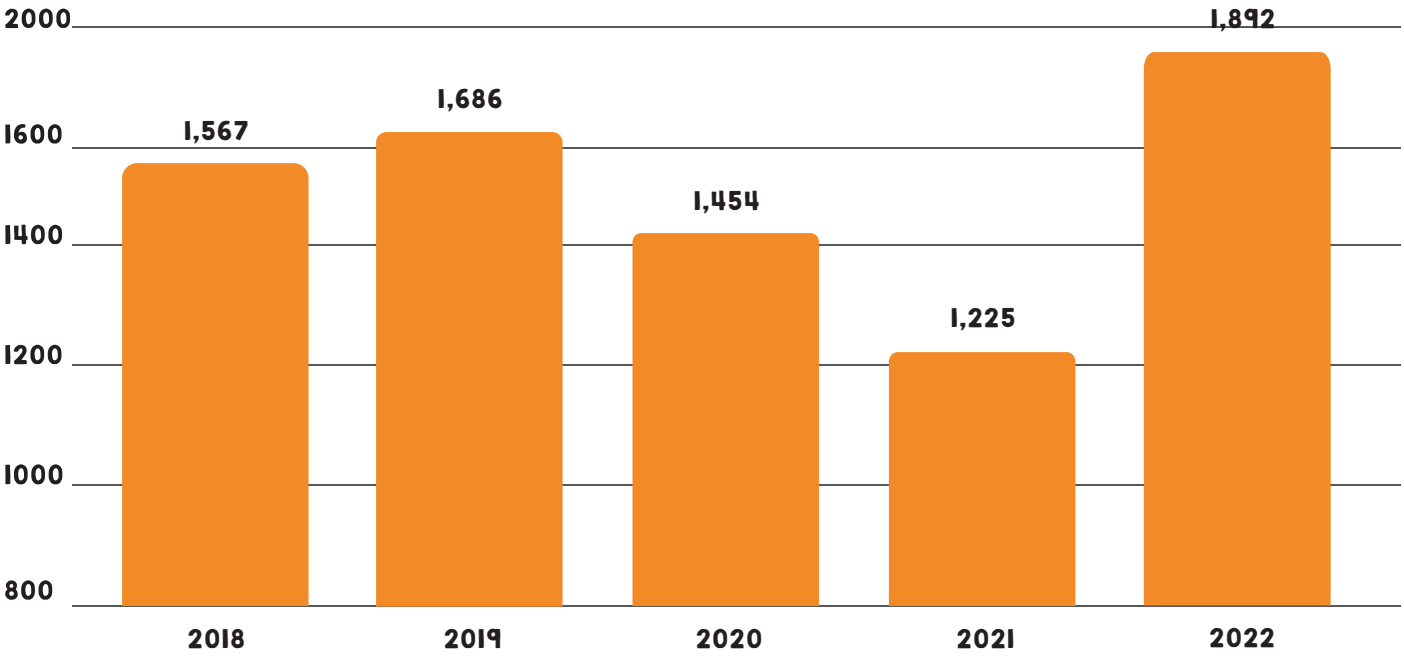
Major Donors

Sir Kenneth Branagh
Gordon Cooper
Joe and Tamsin Cronly
Cynthia Davis
Kelly Koltes
Alex McCuaig
Gordon and Julie Mitchell
Lara Zibners Lohr and Robert Pinate
Mark and Kate Siggers

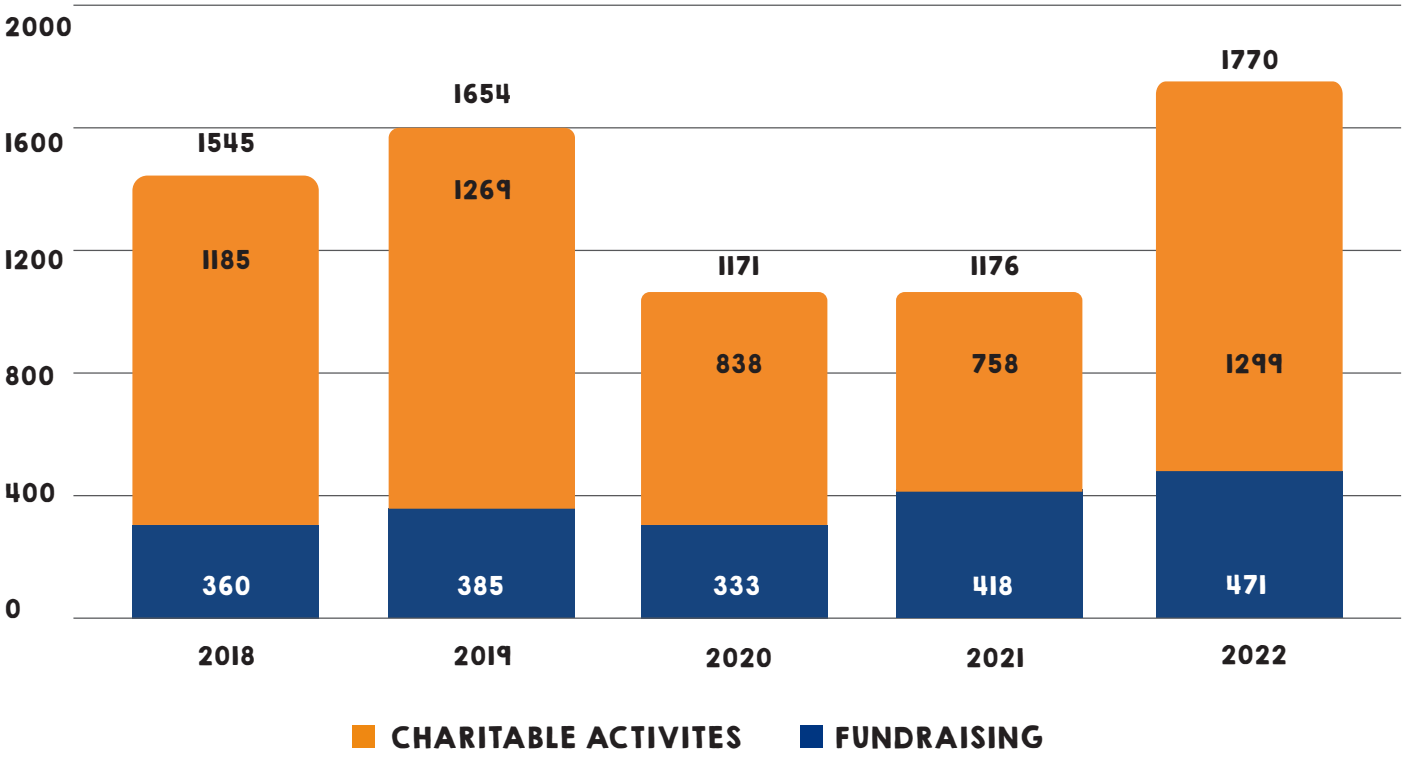
Financial Information

We achieved our best income results to date and with carefully controlled expenditure we achieved a good surplus to add to our reserves.

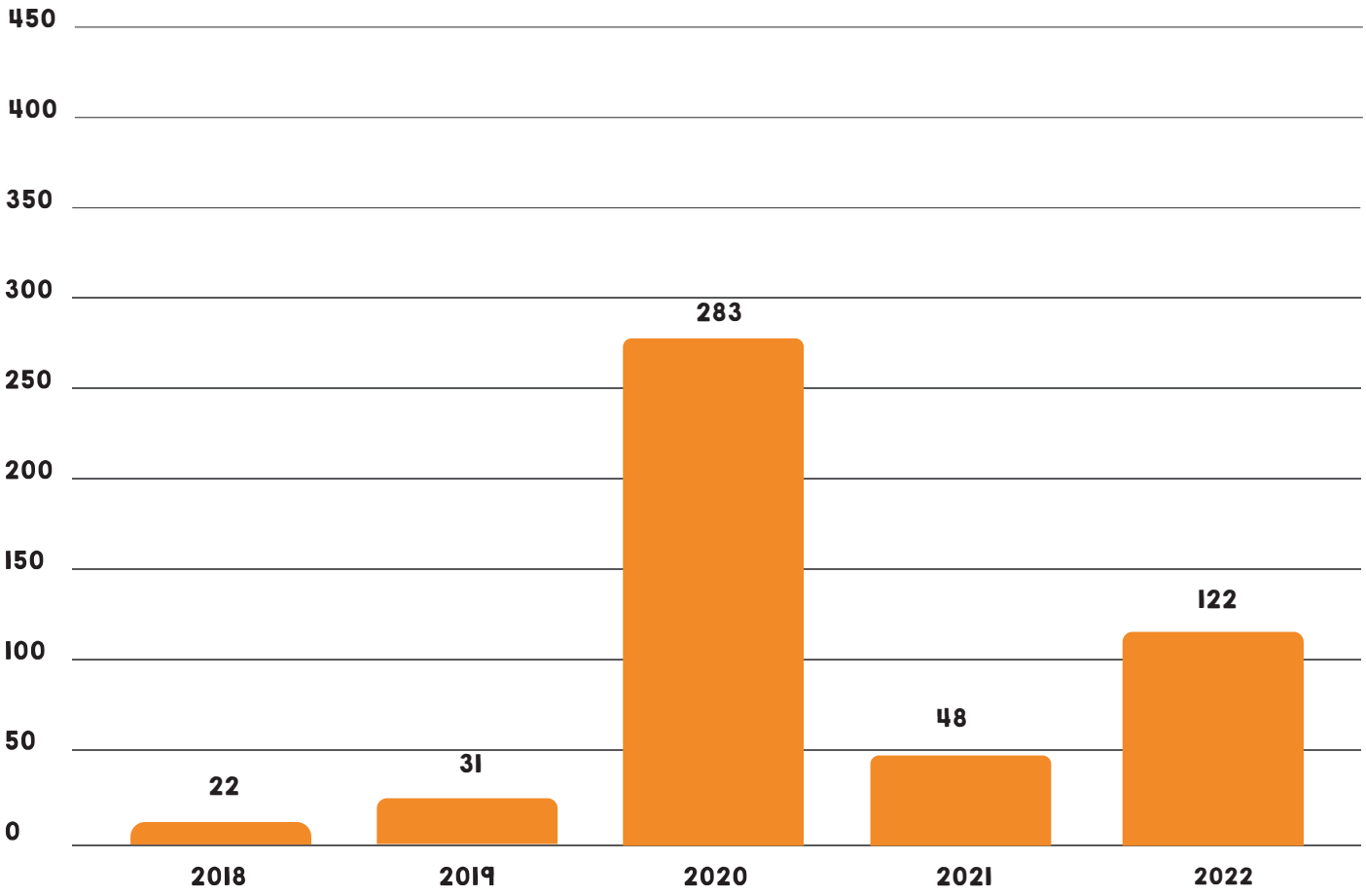
INCOME £'000



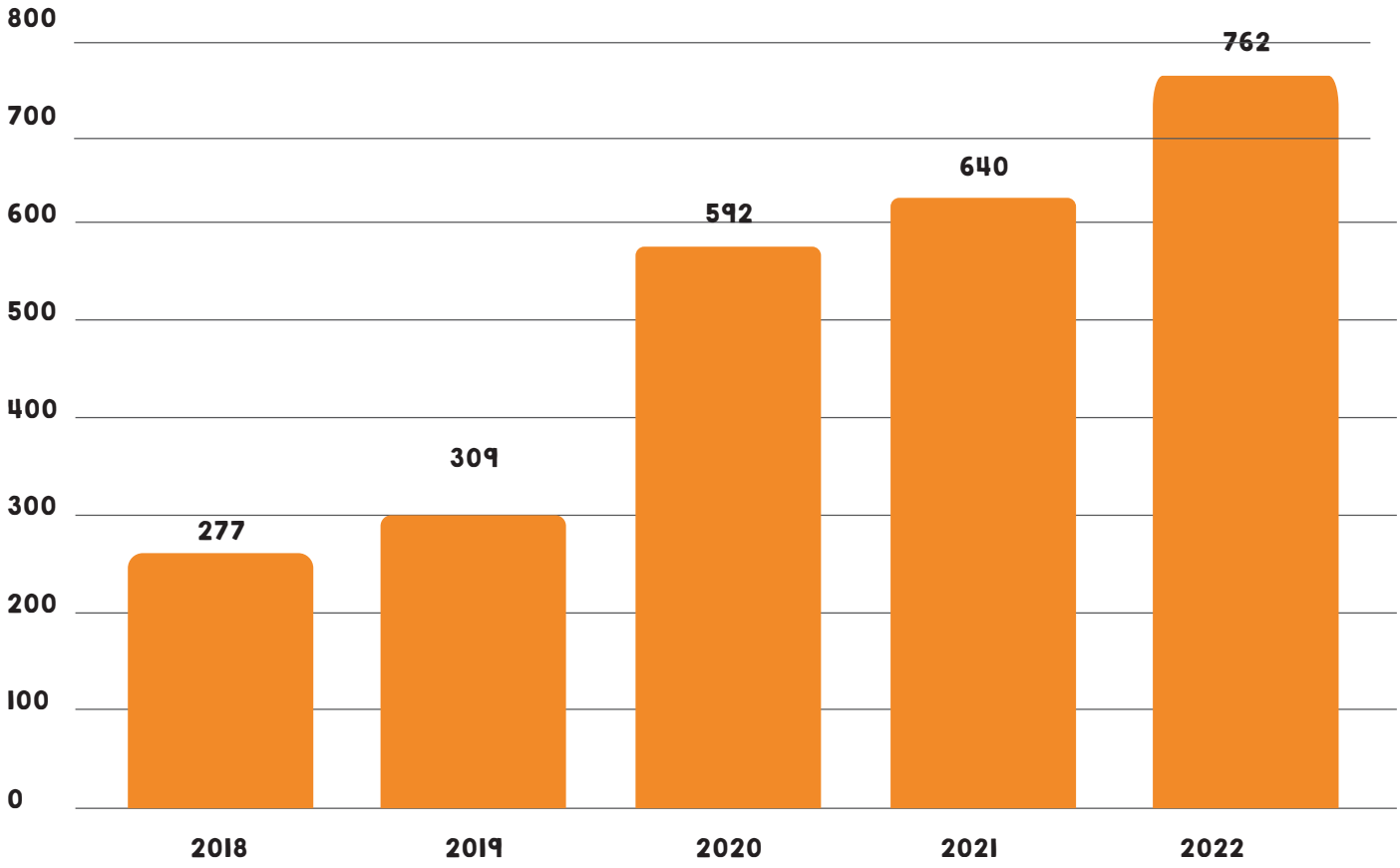
EXPENDITURE £'000



NET SURPLUS £'000



TOTAL FUNDS £'000



GOVERNANCE

TRUSTEES REPORT

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2022.

Objectives and Activities

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities.

Charity Objects

The objects of the charity are to promote or assist in the promotion of the relief of sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and their families.

Activities

Our free of charge programmes help to develop the confidence, self-esteem, coping strategies and relationships of our children. We strive to make each a memorable, fun and empowering experience. All in a physically and medically safe environment. Our therapeutic recreation programmes focus on helping our campers to realise the incredible abilities and talents they possess. Our model is a multi-step programme based around Challenge, Success, Reflection and Discovery.

Our Vision

Our vision is to provide every child living with the challenges of a serious illness or disability, and their families, access to our free-of-charge transformational programmes.

Our Mission

We provide a variety of free-of-charge, therapeutic recreation programmes to improve the quality of life for children and their families and help limit the debilitating negative impact of social isolation that often accompanies serious childhood illness/disability.

Through participation in fully supported and proven programmes of fun-filled recreational and educational activities, our programmes promote inclusion and a sense of belonging, whilst developing confidence, self-esteem, coping strategies and peer relationships.

Safeguarding Children Commitment

There is nothing more important to us than safeguarding children whilst at camp. Over The Wall is committed to best practice that seeks to safeguard all children and young people who engage with our services.

All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of all programmes and we operate a strict two to one policy whereby no adult should ever be alone with a child.

We are committed to safer recruitment through selection, vetting and screening practices. All volunteers and staff are required to hold an up to date and valid enhanced DBS/PVG certificate. These practices aim to recruit the most safe and suitable people to work or volunteer for us.

Quality Assurance

In 2022 our residential camps resumed in full swing after having to pause due to COVID-19. As part of our annual Ofsted inspection process Over The Wall was designated as 'Good.' Although our online services are not subject to Ofsted scrutiny, we are 100% committed to delivering the same exacting standards of quality and safety.

SeriousFun Children's Network

More than 30 years ago, Paul Newman the Hollywood actor, started a camp in Connecticut where children could escape the fear and isolation of their medical conditions and, in his words, "raise a little hell". This one camp launched a quiet movement that led to a global network. Over The Wall is the UK member of the SeriousFun Children's Network, a growing community of 30 independent camps, all serving the needs of children with serious illnesses and their families, always free of charge.

Whilst Over The Wall is an independent UK charity, we receive much benefit from being a member of the SeriousFun Children's Network through valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond our reach. The SeriousFun Children's Network also requires member camps to meet the highest standards possible for camp programmes, medical care and safety, and carries out annual inspection visits and assessments to ensure this is the case.

Custodian Trustee Arrangements

The charity does not hold any assets on behalf of other charities.

Diversity and Representation

Diversity and representation continue to be important factors across all aspects of Over the Wall. We are continuing our journey to become better role models to the children and families we care for. We set ourselves some goals for 2022 to measure our progress.

Our goals

- Increase the representation of people from ethnic minorities across all areas of OTW
- Establish a base in London and the Midlands to better connect with ethnic minority communities
- Improve the knowledge and understanding of ethnicity issues amongst OTW staff and trustees
- Maintain inclusive values and behaviours

What we achieved in 2022

- Maintained an over-representation of campers from ethnic minorities at 17.9% compared to a national average of 13% of the population.
- Increased the number of ethnic minority volunteers from 8% to 13%.
- Recruited two trustees from ethnic minorities to our board.
- Re-established an internal EDI working group and completed a comprehensive EDI self-assessment to inform our EDI development plan.
- Established a hub in Birmingham, increasing the number of ethnically diverse volunteers.
- Established a hub in London, increasing the number of ethnically diverse volunteers.
- Carried out training on equality and diversity for all employees and volunteers.

What we plan to do in 2023

- Increase the representation of people from ethnic minorities employed by OTW and within our volunteers and continue to develop a more inclusive environment.
- Create an organizational workplan to further our learning and growth to better serve our campers, their families, volunteers, staff and stakeholders.
- Improve the accessibility of OTW services to children and young people who, for health or disability reasons, would previously have been unable to join one of our programmes.
- Review all Over The Wall's policies with an EDI lens
- Continue to develop our training and communications to increase awareness of the values and behaviours we expect from the wider OTW team.

Therapeutic Recreation

We encourage campers to become the hero of their own stories and realise their incredible talents and abilities.

All our activities are carefully designed using the principles of Therapeutic Recreation, a four-part model that ensures that our campers receive lasting psycho-social benefits from their time with us, as well as having a great time.

Lasting Impact

Children leave with improved confidence, increased sense of independence, improved self-esteem and increased resilience.

Challenge by Choice

With guidance and encouragement, campers learn to challenge themselves

Success!

Every challenge is met with success

Reflection

Specific time dedicated to encourage campers to internalise their success

Discovery

They discover something for the first time - that they can achieve more

Physical & Emotional Safety
Campers enter a safe, supportive and fun environment

Intentional Programming
A wide variety of activities encourage campers to step outside their comfort zones

Positive Labelling
Campers are praised and encouraged - to recognise their success

Our Achievements and Performance

We set four strategic targets for the period 2022-25 and these are outlined below together with how we performed in 2022.

I. Operational Delivery

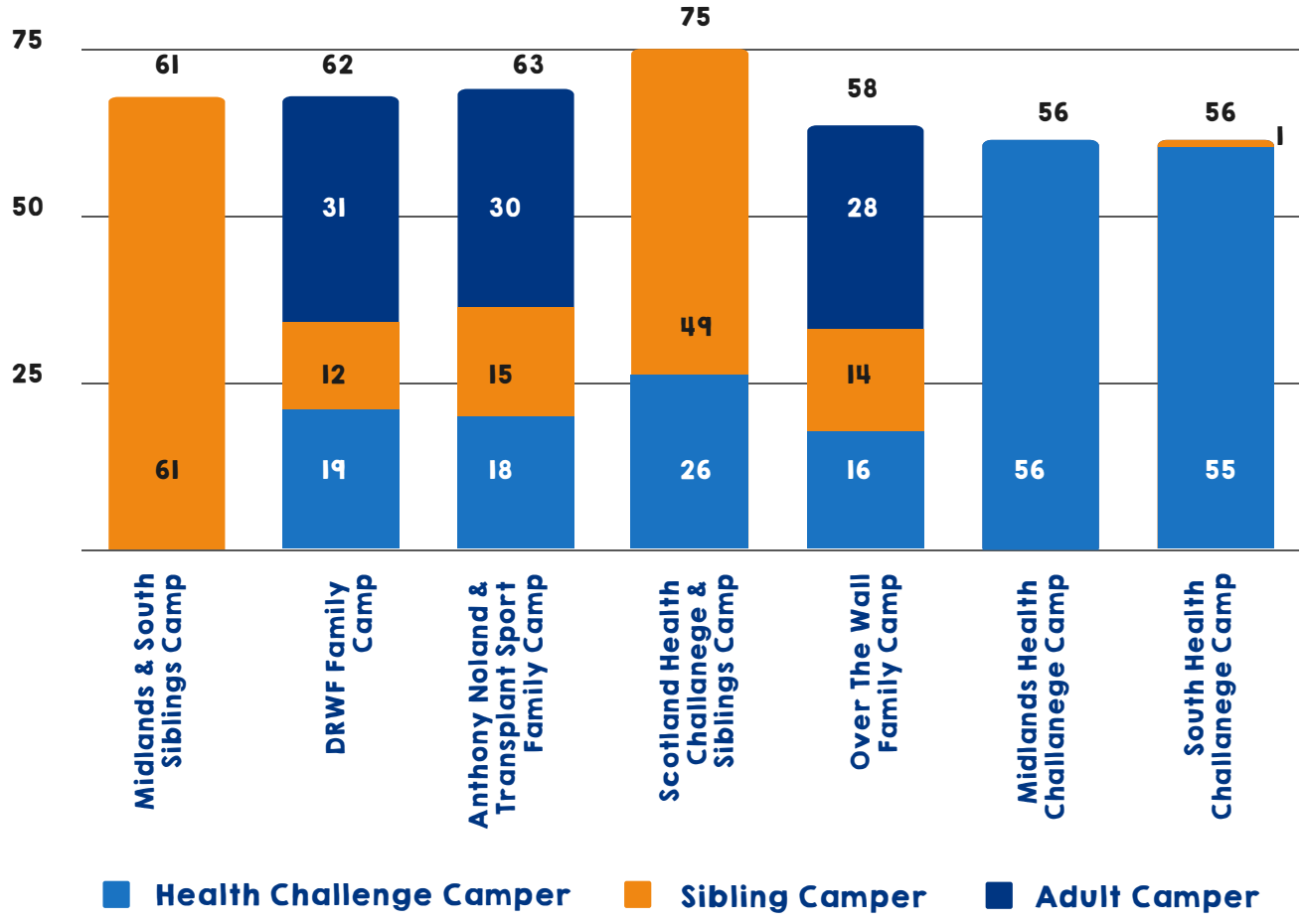
Target (i) We will resume residential camps in 2022 and within four years will be serving over 1000 campers annually. Covid permitting, we plan to hold seven residential camps during 2022 for up to 400 campers.

We successfully ran all seven camps and catered for 435 beneficiaries.

Target (ii) We will develop our non-residential programmes to reach children who are not able to attend residential camp and to provide over 5000 meaningful engagement experiences annually by 2025. In 2022, we will seek to reach over 2000 beneficiaries via these programmes whilst also launching our new Camp 365 on-line platform together with Outreach services.

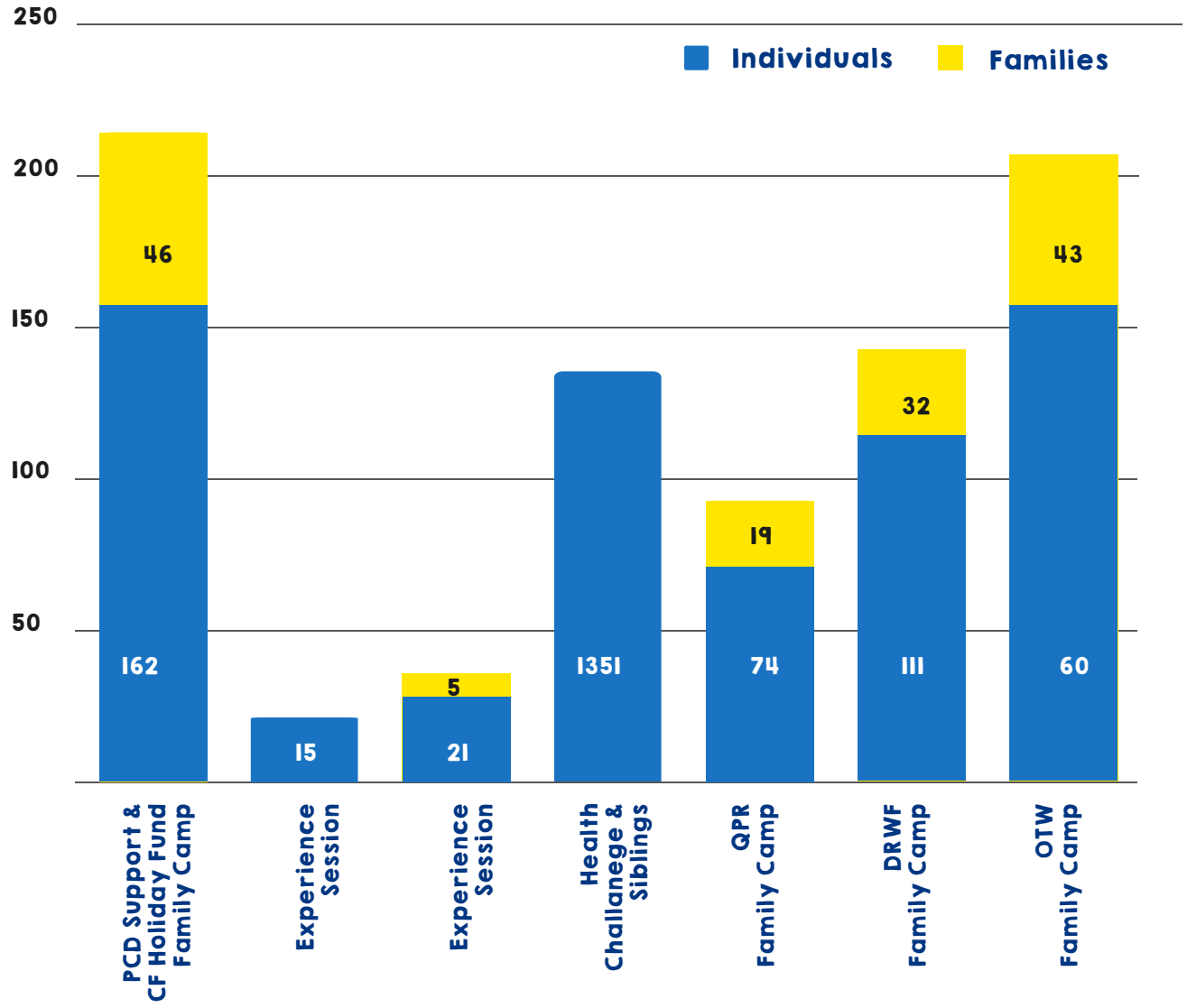
We launched Camp 365 and Outreach services and across all our non-residential services we reached c.2100 beneficiaries.

2022 Residential Camp Attendance

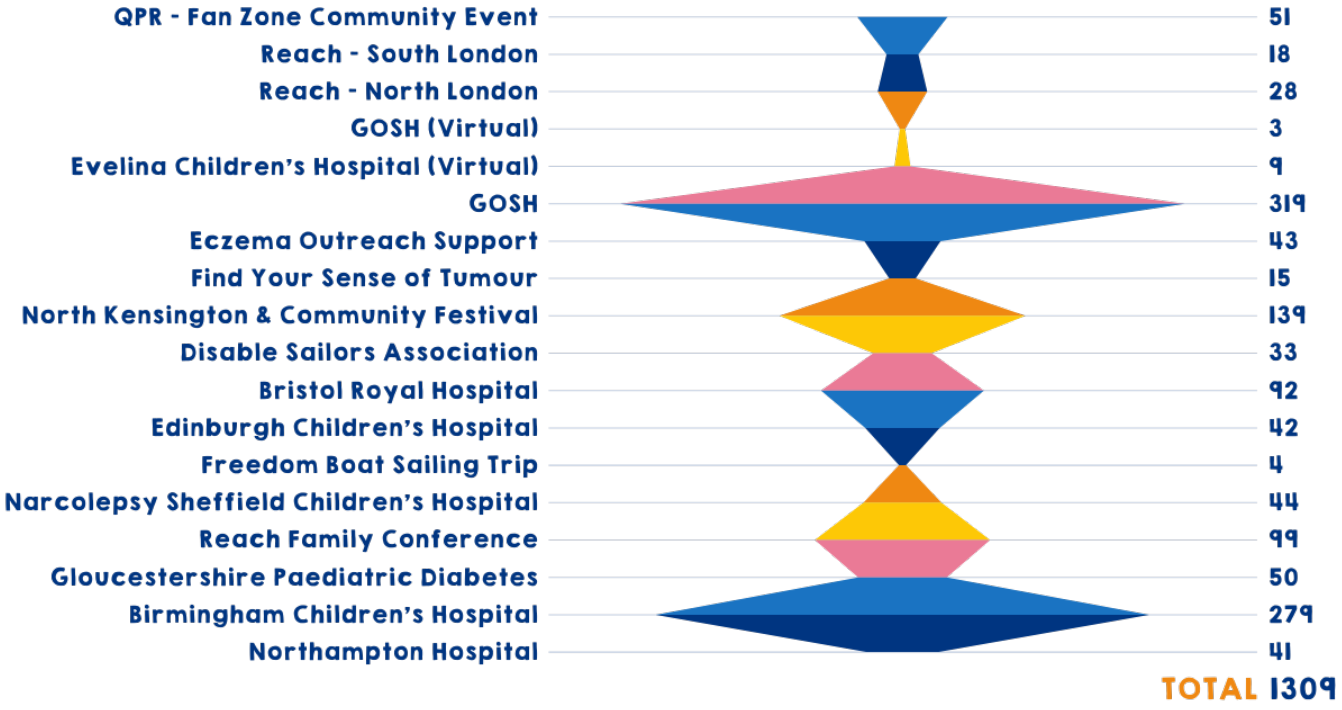


The amount of laughter at camp this summer has to be one of my favourite memories!

2022 Camp in the Cloud Attendance



2022 Outreach Event Attendance



Achievements and Performance cont.

2. Financial Health

Target (i) We will generate a surplus each year in order to add to our reserves.

We achieved a surplus of £121,566 which we added to reserves.

Target (ii) We will have no less than six months of operating expenses as free reserves by 2025.

We made progress on achieving this target and at the start of 2023 had 3.0 months of operating reserves.

3. Organisational Health

Target (i) We will be graded 'Outstanding' by OFSTED.

We achieved grading of 'Good' from Ofsted across all categories in 2022, paving the way for achieving our target.

Target (ii) We will continue to work with our employees to ensure that we are an employer of choice.

Our 2022 staff survey showed overwhelmingly positive staff approval for the management style, work environment and arrangements in place to achieve success at Over the Wall.

4. Charity Development

Target (i) We will continue to work collaboratively with others to develop our online services and to provide access to other charities.

We ran two residential camps as well as three non-residential programmes for Anthony Nolan, Cystic Fibrosis Holiday Fund, Diabetes Research Wellness Foundation (DRWF), PCD Support UK, QPR Community Trust and Transplant Sport UK in 2022 and have plans to further extend these in the years ahead.

Target (ii) We will launch our new website in 2022 and will continue to develop our marketing and branding to enable us to reach more beneficiaries and supporters.

We successfully launched our new web site in early 2022 to positive acclaim and carried out a 'Design Sprint' with external experts to develop our messaging and brand.

Target (iii) We will acquire a permanent site for Over the Wall and seek to be running services from that site by 2025.

We identified a site suitable for our purposes near Derby and worked throughout the year to acquire a long-term lease on the property. If progress goes as intended, the lease should be concluded in 2023 and we plan to open the camp in 2025.

Our targets for 2023 are to continue delivering towards our strategic objectives as outlined above.

Specifically, for operational delivery this will involve providing services to over 600 beneficiaries at our residential camps and continue to review, evolve and develop our non-residential services.

Financial Review

Income

We achieved our highest income in the charity's history of just short of £1.9 million, an increase of 54% on last year's income of £1.2m.

Corporate donations increased from £308,790 to £536,220 due to a large donation of $200k from Newman's Own, and £224k from Serious Fun and their network of associated corporate donors. We were also able to run partnership camps once again with other charities, Partnership income increased from £10,400 in 2021 to £43,400 in 2022.

Donations from individuals, clubs and societies rose by 12% to £374,292 (2021: £332,115) and the charity is hugely grateful for the continued support of our many individual donors, and in particular our patrons and ambassadors. We held our Fundraising Gala in December 2022, which raised gross income in excess of £100k, as well as giving us a platform to promote the Charity's activities and inform all present about our plans to establish a permanent site.

Grants from trusts, foundations and similar bodies increased by 106% to £774,470 (2021: £375,543). One of our most important funders, Kentown Wizard, gave us a substantial sum towards our non-residential programmes and residential camps. This is part of a multi-year grant which pledges their support through to 2025.

Expenditure

Total expenditure increased by 51% to £1,770,387 from £1,175,876 in 2021. The increase was due to residential camps re-opening, inflationary costs, and an associated increase in staff costs.

The cost of charitable activities increased from £757,681 to £1,299,224 due to an increase in staff numbers and the cost of rented facilities and outside activities for residential camps. We have also continued to develop our online digital programmes during the year, with a fully dedicated digital coordinator. In addition, we spent £66,853 on professional fees and other costs towards developing the proposed permanent site, including £25,000 on chattel assets from the site.

Fundraising costs increased from £418,284 in 2021 to £471,163 in 2022 due to the expansion and filling of all vacancies during the year to support our growth and capital expansion plans. We now have a fully funded and highly motivated team to see us into the next phase of income generation. This heading also includes the £37,254 costs of our Fundraising Gala, which generated a profit of over £60k.

Support costs increased marginally from £334,612 in 2021 to £343,818 in 2022, despite the very significant increase in activity during the year. These costs are allocated to charitable activities (65%) and fundraising costs (35%).

Reserves

In line with guidance from the Charity Commission, the trustees have reviewed both current reserves and future plans for the charity in determining appropriate levels for reserves.

The most significant financial risks are an increased requirement for working capital to cover growth plans, changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure. On that basis the trustees have determined that it would be prudent to hold minimum reserves of 3 months' expenditure with the aim of increasing that to 6 months' budgeted expenditure to allow for future growth.

The calculated target range of reserves is £463,250 to 926,500 based on planned expenditure for 2023. If we establish a permanent site, this target is expected to increase with planned expansion.

Total funds at the year end were £762,509, but after deduction of restricted funds of £78,482, intangible and tangible fixed assets of £71,305 and designated funds of £100,000, (which the board have decided to set aside to fund costs associated with our permanent site) unrestricted reserves are £512,722 (2021: £534,635). This is equivalent to 3.0 months of costs based on 2023 budgeted expenditure (2021: 3.5 months of costs based on 2022 budgeted expenditure).

Structure, Governance And Management

Over The Wall is a charitable company limited by guarantee, incorporated on 9 February 1999 and registered as a charity with the Charity Commission on 5 May 1999 and separately with the Scottish Charity Regulator on 7 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees

Over The Wall is governed by the Board of Trustees. No Trustees are paid for their time and the board consists of at least three members with no maximum number. Trustees are appointed by election and must receive the votes of the majority of those present to be elected. Trustees may serve for up to 3 periods of 2 years with the potential for additional blocks of 2 years to be granted in certain cases. The Trustees are also the members and directors of the company.

In common with most UK charities, our Trustees are drawn from all walks of life including parents of children who have experienced camp; volunteers; medical professionals; individuals with particular skills which can assist us; senior business people and others who share a common interest to help us deliver continuously improving outcomes and services to seriously ill children and their families.

On appointment, Trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp.

Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights.

Joe Cronly was Chairman for the whole of 2022 and the Trustees who served during the year are shown under Reference and Administration Information at the end of this document.

Board Committees

A number of committees and advisory groups have been formed to support the Board of Trustees and to provide a greater depth of direction and governance on specific aspects of the charity. These committees and their respective responsibilities are set out below:

Executive Committee

The Executive Committee comprises a smaller number of Trustees who participate in a telephone conference call monthly, when the full Board does not meet. Its purpose is to monitor, and respond if need be, to ongoing financial matters and risk as well as providing a forum where decisions can be made on behalf of the Board that cannot wait until the quarterly meetings.

Operations Committee

The Operations Committee is chaired by a Trustee with membership drawn to individuals who have experience of camp, mostly as volunteers. It meets two to three times a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded and typically also holds a third meeting in Autumn to review the experience from the camp season.

Clinical Advisory Board

The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. Membership of the Clinical Advisory Board is drawn from medical and nursing professionals, many of whom are clinical volunteers. This committee also has responsibility, along with OpsCom, for reviewing and overseeing safeguarding matters. CAB meets twice a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded.

Development Board

The Development Board assists with raising funds for the charity, creating strategic links with commercial organisations and, more generally, to raise the profile of the charity. Membership of the Development Board is drawn from the trustees, senior managers from larger commercial organisations and other influential individuals. The Chief Executive Officer and other members of the staff fundraising team, as appropriate, also attend the meetings.

Risk Management Committee

The Risk Management Committee aims to review, challenge, advise and vouchsafe on behalf of the Board the risk analysis provided by the Senior Management Team. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other 'risk managers' from within the organisation as required. The Risk Management Committee meets twice a year.

Audit Committee

The Audit Committee meets once a year, by teleconference, to review and authorise the annual accounts along with the auditors.

The Senior Management Team

The Senior Management Team (SMT) comprises the CEO and executive directors and meets formally every two weeks or more often when required. The SMT reviews strategic requirements along with any urgent matters, SeriousFun network and Board issues.

Management Team

The Management Team comprises all managers and meets monthly with the SMT to make tactical decisions, raise queries/concerns and ensure that work across the charity is properly coordinated. This group also serves as the Performance Management forum to monitor performance every quarter.

Arrangements For Setting Pay

The Board of Trustees is responsible for reviewing the salaries of the Chief Executive and senior staff and they met in the autumn of 2022 to do so in light of the substantial increases in routine living costs. They agreed a charity-wide increase in salaries via a formula that in % terms favoured those on lower salaries and impacted most by inflation.

Risk Management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below.

Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at Senior Management Team meetings. Risks are positioned within the Risk Matrix according to the level of risk, providing clear oversight, and the Risk Matrix is reviewed by the Risk Management Committee.

The current main risks by area are:

Service delivery

- Communicable disease affecting our ability to provide residential services, and also impacting upon organisational growth and income generation. Mitigation measures: Comprehensive infection control policy, detailed plans and procedures overseen by a Clinical Advisory Board.
- Children at risk of serious harm through illness, accident or injury. Mitigation measures: Comprehensive assessment of individual healthcare needs and risks before camp activities with extensive medical treatment guidelines and escalation procedures in place.
- Failure to meet beneficiary target figures expected by donors. Mitigation measures: Senior management team and board monitoring of key performance indicators and regular liaison meetings with major funders.
- Insufficient volunteers, particularly clinical volunteers to support residential camps. Mitigation measures: Volunteer engagement and retention strategy in place, regular monitoring of key performance indicators; dynamic camp planning to flex camper numbers and illness acuity.

Fundraising and partnership

- Failure to generate income required to meet the 2023-2025 growth plan leading to inability to deliver service commitments and pay employees. Mitigation measures: Monthly financial reporting and forward forecasting; significant strengthening of the fundraising team with a focus on building a larger and broader supporter base; development of new programmes which are likely to attract funding from new sources.
- Withdrawal of charity partners from programmes as a result of financial or other constraints. Mitigation measures: Regular liaison with charity partners with additional support and guidance provided; attractive programme design and scheduling with regular review by the senior management team.

Organisational

- Reputational damage if a serious incident were to occur, leading to damaging media allegations; negative impact on camper and volunteer recruitment; loss of funding and risk to growth plans. Mitigation measures: Employee surveys, feedback mechanisms and whistle-blowing procedures in place, backed by employee training. Social media monitoring and crisis communication plans in place.
- Failure to comply with relevant legislation or to pass external inspections leading to penalties; withdrawal of permission to run camps; loss of funding. Mitigation measures: Cyclical review of policies and procedures; regular employee and volunteer training.
- Loss of key senior staff leading to loss of organisational effectiveness and possible service cancellation. Mitigation measures: CEO contingency plan in place backed up by engagement with the other camps in the Seriousfun Network and a 5-year staff plan.

Finance

- Insufficient usable reserves leading to lack of working capital and inability to pay bills or staff. Mitigation measures: Forecast reserves planned into the budget with consideration of future years; monthly cash and liquidity monitoring throughout the year.
- Financial fraud or theft leading to inability to pay staff or bills; reputational damage; loss of funding. Mitigation measures: Risks assessed on an ongoing basis with controls in place, such as segregation of duties and dual payment authorisation, in line with Charity Commission recommendations.
- High inflationary will compound increases to future costs. Mitigation measures: Inflationary adjustments made to budget forecasts reflecting in increased targets for fundraising.

Statement Of Directors Responsibilities

The trustees, who are also the directors of Over The Wall for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. The trustees have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

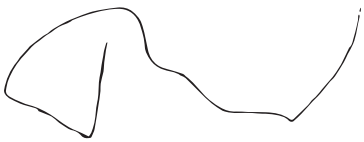
Auditors

A resolution to re-appoint Menzies LLP as auditors was approved on 23 March 2023

Small company exemption

The Trustees' Report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees



Joe Cronly
Chairman
Date: 30 May 2023

Auditor's Report

Independent Auditor's Report to the Members of Over The Wall

Opinion

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2022, and of its incoming resources and application of resources 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company 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 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 director's 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 charitable company'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees 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 charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the most significant laws and regulations included the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006, the Care Standards Act 2000 Regulations 2013, the Care Standards Act 2000 Regulations 2010, the Residential Holiday Schemes for Disabled Children Regulations 2013, the UK Code of Fundraising Practice, and the Data Protection Act 2018. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

- Audit procedures performed by the engagement team included:
  - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
  - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
  - Challenging assumptions and judgments made by management in its significant accounting estimates; and
  - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
  - Confirming that revenue is recognised in the correct period.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews

Janice Matthews, FCA Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Dated: 13 June 2023

Statement of Financial Activities (including income and expenditure account)

Company No. 03713232
(A company limited by guarantee)

Financial Year Ended 31 December 2022

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)
INCOME AND ENDOWMENTS FROM							
Donations and Legacies	2	767,345	973,468	1,740,813	704,084	437,139	1,141,223
Charitable Activities	3	-	44,400	44,400	10,400	70,000	80,400
Other Trading Activities	4	88,857	17,500	106,357	2,956	-	2,956
Investment Income	5	383	-	383	38	-	38
Other Income		-	-	-	-	-	-
TOTAL INCOME		**856,585**	**1,035,368**	**1,891,953**	**717,478**	**507,139**	**1,224,617**
EXPENDITURE ON							
Raising Funds	6	471,163	-	471,163	418,284	-	418,284
Charitable Activities - Residential Camps		342,116	957,108	1,299,224	235,200	522,392	757,592
TOTAL EXPENDITURE		**813,279**	**957,108**	**1,770,387**	**653,484**	**522,392**	**1,175,876**
NET INCOME / (EXPENDITURE)		43,306	78,260	121,566	63,994	(15,253)	48,741
Transfers Between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		**43,306**	**78,260**	**121,566**	**63,994**	**(15,253)**	**48,741**
RECONCILIATION OF FUNDS							
Total Funds Brought Forward		640,721	222	640,943	576,727	15,475	592,202
TOTAL FUNDS CARRIED FORWARD		**684,027**	**78,482**	**762,509**	**640,721**	**222**	**640,943**

All recognised gains and losses are included in the statement of financial activities. All transactions during the year relate to continuing activities. This statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006. The accompanying notes form an integral part of the financial statements.

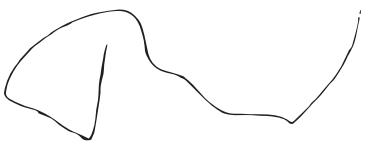
Over The Wall
Balance Sheet

Company No. 03713232
(A company limited by guarantee)

As at 31 December 2022

	Note	2022 (£)	2021 (£)
FIXED ASSETS			
Intangible Assets	12	34,533	25,183
Tangible assets	13	36,772	35,903
TOTAL FIXED ASSETS		**71,305**	**61,086**
CURRENT ASSETS			
Stock	14	16,900	31,055
Debtors	15	131,125	170,613
Cash at bank and in hand		649,742	460,036
TOTAL CURRENT ASSETS		**797,767**	**661,704**
LIABILITIES			
Creditors: amounts falling due within one year	16	(106,563)	(81,847)
NET CURRENT ASSETS		**691,204**	**579,857**
TOTAL ASSETS LESS CURRENT LIABILITIES		762,509	640,943
Creditors: amounts falling due after more than one year		-	-
NET ASSETS		**762,509**	**640,943**
FUNDS OF THE CHARITY	18		
Restricted income funds		78,482	222
Unrestricted funds		684,027	640,721
TOTAL CHARITY FUNDS		**762,509**	**640,943**

The financial statements have been prepared in accordance with the provisions appplicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The accompanying notes form an integral part of the financial statements.



Joe Cronly
Chairman, on behalf of the Trustees
Approved by the trustees on 30 May 2023

Statement of Cashflows
As at 31 December 2020

Company No. 03713232
(A company limited by guarantee)

	Note	2022 (£)	2021 (£)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	23	**238,099**	**26,794**
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		383	38
Purchase of property, plant and equipment		(49,816)	(35,186)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(49,433)**	**(35,148)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash receipts from sale of equipment		1,040	-
NET CASH FROM FINANCING ACTIVITIES		**1,040**	**-**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**189,706**	**(8,354)**
Cash and cash equivalents at the beginning of the reporting period		460,036	468,390
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		**649,742**	**460,036**

	At 01.01.2022 (£)	Cash-flows (£)	At 31.12.2022 (£)
A. ANALYSIS OF CHANGES IN NET DEBT			
Cash at bank and in hand	460,036	189,706	649,742
Loans and finance lease obligations	-	-	-
TOTAL	**460,036**	**189,706**	**649,742**

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

Over The Wall is a private company limited by guarantee registered in England & Wales (registration number 3713232). The registered office address is Langstone Technology Park, Langstone Road, Havant, PO9 lSA. Over The Wall meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS102).

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B. GOING CONCERN BASIS

The trustees have reviewed the costed three year strategic plan against detailed income projections for the 12 months ending 31st December 2023 and high level forecasts for the period from 1st January 2024 to 31st December 2025. While there is no guarantee of future income, the trustees note that we continue to receive significant support from the SeriousFun Children's Network and associated corporate donors, and remain in good standing as members of the network. The charity has received confirmation of pledges for significant multi-year grants from the Kentown Wizard Foundation covering the period 2023 to 2024 in addition to a pledge of support from English Provender through the Newman's Own Foundation for 2023.

Total reserves increased by a modest amount in 2022 continuing to strengthen the level of cash available. The budget for 2023 has been set with full residential camps planned. Cumulative income and expenditure is reviewed by the management team monthly and projected income/expenditure reviewed quarterly. High level analysis has identified areas where expenditure savings could be made if required and the impact that this would have on the charity's operations. On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. ACCOUNTING ESTIMATES

There are no accounting estimates that have a material impact on the future value of current assets and liabilities.

D. INCOME

Income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the value can be measured reliably. Income is deferred when it relates to activities in future accounting periods or where performance related conditions have not yet been met.

Grants and donations represent the amounts receivable by the charity from donors during the period. Gift aid on the donations is accounted for on an accruals basis when there is a valid declaration from the donor.

Government grant income is recognised when performance conditions have been satisfied.

Income from charity partners is recognised when performance related conditions have been met.

Donated assets, services and other gifts in kind are included in donations at fair value, being the actual or expected resale value for goods, or a reasonable estimate of the amount that the charity would be willing to pay for the goods or services consumed. An equivalent amount of the donations is included in costs. No amounts are included in the financial statements for services rendered by volunteers. An explanation of volunteer activities is included in the Trustees' Report and an estimate of its value given in Note 2.

E. EXPENDITURE

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 value added tax (VAT) is included with the expense item to which it relates.

Expenditure on raising funds - The costs of generating funds include the direct costs of fund raising activities, the costs of fundraising staff and contractors, and a proportion of support costs.

Expenditure on charitable activities - Charitable activities include the direct costs of the activity programmes, the costs of operational staff and contractors, and a proportion of support costs.

Support costs - Support costs comprise governance costs including the costs of external audit, central office functions and other costs that are not directly attributable to generating funds or charitable activities. These costs are allocated to these categories on a basis consistent with the use of the resources.

F. LEASED ASSETS

Rentals payable under operating leases are charged to the statement of financial activities evenly over the term of the lease.

G. PENSION COSTS

The charity makes contributions to a defined contribution pension scheme. Contributions to this scheme are charged to the statement of financial activities in the accounting period in which they fall due.

H. FOREIGN CURRENCY

Foreign currency transactions are translated into sterling at the rate of exchange ruling at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rate ruling at that date. All exchange differences are included in the statement of financial activities.

I. TAXATION

The charity is exempt from corporation tax on its charitable activities.

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

Intangible and tangible fixed assets are stated at cost less accumulated depreciation or amortisation. Individual fixed assets costing less than £250 are not generally capitalised. Amortisation and depreciation is provided to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as shown in table.

INTANGIBLE FIXED ASSETS	
Software	3 Years
TANGIBLE FIXED ASSETS	
Office & Computer Equipment	3 - 5 Years
Camp Equipment	3 - 4 Years
Motor Vehicles	5 Years
Lease Improvements	3 Years

K. STOCK

Stock comprises t-shirts and consumables for camp, fundraising stock and merchandise stock. All stock is valued at the lower of cost and net realisable value.

L. CASH AT BANK AND IN HAND

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

M. 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.

N. CURRENT LIABILITES AND PROVISIONS

Liabilities and provisions are recognised when there is a present obligation relating to a past event that can be estimated reliably and it is probable that there will be a transfer of funds to a third party. Creditors and provisions are usually measured at their settlement value after allowing for trade discounts.

O. FINANCIAL INSTRUMENTS

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value.

P. FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. Designated funds are funds set aside by the board for specific projects within the charity. Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The aims and uses of the restricted funds are set out in note 18 to the financial statements.

Q. TERMINATION PAYMENTS

Staff termination payments are recognised immediately at the point they become unavoidable and are expensed.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)
INCOME FROM DONATIONS AND LEGACIES						
Grants from trusts & foundations and others	10,497	763,973	774,470	11,489	364,054	375,543
Grants from the SeriousFun Children's Network	2,023	432	2,455	92,471	1,697	94,168
Donations from corporations	346,741	189,479	536,220	248,276	60,514	308,790
Donations from individuals, clubs and societies	369,621	4,671	374,292	321,241	10,874	332,115
Donations of goods & services for charitable use	38,463	14,913	53,376	30,607	-	30,607
	767,345	**973,468**	**1,740,813**	**704,084**	**437,139**	**1,141,223**

Donated goods and services consist of clothing, games, consumables, computer support services and other business services. Volunteers gave an estimated 2100 days of their time during the year (2021: 188). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £315,000 (2021: £22,560).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)
INCOME FROM CHARITABLE ACTIVITIES						
Coronavirus Job Retention Scheme	-		-	-		-
Covid Small Business Grant Fund			1,000			-
Other government grants		1,000			70,000	70,000
Income from partner charities		43,400	43,400	10,400		10,400
	-	**44,400**	**44,400**	**10,400**	**70,000**	**80,400**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2022 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)
INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising events	85,133	17,500	102,633	-	-	-
Sponsorships and lotteries	3,117		3,117	132		132
Sale of merchandise and other	607	-	607	2,824	-	2,824
	88,857	**17,500**	**106,357**	**2,956**	**-**	**2,956**

5. INVESTMENT INCOME

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6. ANALYSIS OF EXPENDITURE

	Staff Costs (£) Note 10	Other Direct Costs (£)	Support Costs (£) Note 7	Total 2022 (£)	Total 2021 (£)
RAISING FUNDS					
Cost of seeking donations grants & legacies	237,986	71,974	122,100	432,060	415,290
Cost of events	-	37,254	-	37,254	-
Cost of trading	-	1,849	-	1,849	2,994
	237,986	**111,077**	**122,100**	**471,163**	**418,284**
CHARITABLE ACTIVITIES					
Residential camps	378,486	332,030	147,812	858,328	-
On-line Camps & related activities	298,512	68,478	73,906	440,896	757,592
	676,998	**400,508**	**221,718**	**1,299,224**	**757,592**
Total Expenditure	**914,984**	**511,585**	**343,818**	**1,770,387**	**1,175,876**

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent. Other costs are apportioned to activities based on estimates of usage. Trading costs in 2021 include the set up costs for a lottery leading to an in-year loss which will be recovered in future accounting periods.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable Activities (£)	Total 2022 (£)	Total 2021 (£)	Basis of Allocation
Premises and office Costs	14,258	39,302	53,560	51,355	Staff FTE and direct usage
General insurance	1,548	4,419	5,967	6,631	Staff and volunteers FTE
Support staff costs, including payroll costs	88,440	134,410	222,850	226,481	Time estimates
Information technology and depreciation	8,204	20,456	28,660	24,159	Staff and volunteers FTE
Financing and bank charges	318	878	1,196	681	Staff FTE
Governance	9,332	22,253	31,585	24,955	Staff and volunteers FTE
	122,100	**221,718**	**343,818**	**334,262**	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2022 (£)	2021 (£)
THIS IS STATED AFTER CHARGING		
Amortisation	20,650	12,917
Depreciation for the year	17,964	18,091
Rentals payable under operating leases	29,356	34,073
Auditors remuneration	10,350	8,160

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2021: Nil).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £954 (2021: £1,040). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2022 (£)	2021 (£)
Wages and salaries	899,437	703,873
Social security cost	77,453	56,104
Pension costs	47,534	34,589
Termination payments	-	-
Payments to contractors	24,450	88,173
	1,048,874	**882,739**

	2022	2021
EMPLOYEES EARNING OVER £60,000		
Employee benefits over £70,000	1	1
Employee benefits over £60,000	-	-
NUMBER OF EMPLOYEES		
Average head count	37	25
Average number of employees FTE	28	23

No termination payments were made to employees during the period (2021: Nil) due to redundancy.
The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Finance & Central Services, the Director of Business Development, the Head of Nursing, the Camp Director, Head of Fundraising and Head of Marketing & Communications. The total employee benefits of the key management personnel of the charity were £378,377 (2021: £199,556). The increase is due to the charity now having a full complement of senior management team members to steer the charity forward into 2023 and beyond.

The charity pays pension contributions of 6% to a defined contribution pension scheme. At year-end the outstanding contributions payable to the scheme were £7,837 (2021: £7,607). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £65,266 (2021: £57,026).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
COST		
At 1 January 2022	40,800	40,800
Additions	30,000	30,000
Disposals	-	-
At 31 December 2022	70,800	70,800
AMORTISATION		
At 1 January 2022	15,617	15,617
Charge for the period	20,650	20,650
Disposals	-	-
At 31 December 2022	36,267	36,267
NET BOOK VALUE		
At 31 December 2022	34,533	34,533
At 31 December 2021	25,183	25,183

Amortisation is included in expenditure on charitable activities in the statement of financial activities.

13. TANGIBLE FIXED ASSETS

	Office & other Equipment (£)	Camp Equipment (£)	Motor Equipment (£)	Leasehold improvements (£)	Total
COST					
At 1 January 2022	49,979	29,980	36,794	5,227	121,980
Additions	19,816				19,816
Disposals	(3,438)				(3,438)
At 31 December 2022	66,357	29,980	36,794	5,227	138,358
DEPRECIATION					
At 1 January 2022	40,233	26,513	14,104	5,227	86,077
Charge for the period	8,641	1,964	7,359		17,964
Disposals	(2,455)				(2,455)
At 31 December 2022	46,419	28,477	21,463	5,227	101,586
NET BOOK VALUE					
At 31 December 2022	19,938	1,503	15,331	-	36,772
At 31 December 2021	9,746	3,467	22,690	-	35,903

14. STOCK

	2022 (£)	2021 (£)
T shirts and consumables	16,900	31,055

15. DEBTORS

	2021 (£)	2021 (£)
Amounts owed by SeriousFun Children's Network	38,988	91,275
Prepayments	44,561	27,826
Accrued income	47,576	51,512
	131,125	**170,613**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 (£)	2021 (£)
Trade creditors	48,358	17,705
Social security	22,336	20,072
Other creditors	7,837	7,494
Accruals	24,032	19,176
Deferred income	4,000	17,400
	106,563	**81,847**

17. ANALYSIS OF DEFERRED INCOME

Deferred income consists of receipts from donors for charitable activities and staff costs for 2022 and future years.

	Donations for General Costs (£)	Donations for Camp Costs (£)	Donations for Staff Costs (£)	Total (£)
Balance at 1st January 2022	-	17,400	-	17,400
Amounts released to income from donations and legacies	-	(17,400)	-	(17,400)
Amounts deferred in the year	-	4,000	-	4,000
Balance at 31st December 2022	-	4,000	-	4,000

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

CURRENT YEAR	At 01.01.22 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.22 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-				-
SeriousFun Children's Network - network grant	-	432	(432)		-
Camp equipment	222		(222)		-
Residential camps	-	561,233	(504,376)		56,857
On-line camps	-	295,301	(291,176)		4,125
Outreach activities	-	20,090	(20,090)		-
Camperships		41,114	(41,114)		-
General Funds	-	117,196	(99,696)		17,500
TOTAL FOR CHARITABLE ACTIVITIES	**222**	**1,035,366**	**(957,106)**	**-**	**78,482**
RESTRICTED FUNDS FOR RAISING FUNDS	**-**	**-**	**-**	**-**	**-**
TOTAL RESTRICTED FUNDS	**222**	**1,035,366**	**(957,106)**	**-**	**78,482**
UNRESTRICTED FUNDS					
Designated IT development funds	-				-
Designated permanent site fund	45,000			55,000	100,000
General funds	595,721	856,587	(813,281)	(55,000)	584,027
TOTAL UNRESTRICTED FUNDS	**640,721**	**856,587**	**(813,281)**	**-**	**684,027**

PREVIOUS YEAR	At 01.01.21 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.21 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	7,839		(7,839)		-
SeriousFun Children's Network - network grant	-	1,697	(1,697)		-
Camp equipment	222		-		222
Residential camps		19,000	(19,000)		-
On-line camps	-	441,007	(441,007)		-
Outreach activities	-	5,411	(5,411)		-
Camperships		40,024	(40,024)		-
Covid Safety measures grant	7,414		(7,414)		-
TOTAL FOR CHARITABLE ACTIVITIES	**15,475**	**507,139**	**(522,392)**	**-**	**222**
RESTRICTED FUNDS FOR RAISING FUNDS					
TOTAL RESTRICTED FUNDS	**15,475**	**507,139**	**(522,392)**	**-**	**222**
UNRESTRICTED FUNDS					
Designated IT development funds	30,000		(30,000)		-
Designated permanent site fund			(33,323)	78,323	45,000
General funds	546,727	717,478	(590,161)	(78,323)	595,721
TOTAL UNRESTRICTED FUNDS	**576,727**	**717,478**	**(653,484)**	**-**	**640,721**

RESTRICTED FUNDS	PURPOSE AND RESTRICTION IN USE
Camper Wellbeing programme	Funding to provide for the emotional needs of campers
SeriousFun Children's Network - network grant	Funding to support training and development of staff
Camp resources / materials / equipment	Funding for the purchase of specific camp resources, materials or equipment
Campers hips	Funding for children from a specified geographic region or type
Camps	Funding for specific types of camp
Outreach	Funding for outreach activities in communities
Nursing Co-ordinator role	Funding for the Nursing Coordinator role
Fundraising resources	Funding for specific fundraising resources or events
Designated IT development	Funding designated by the charity for future development of IT resources
Designated operating site fund	Funding designated by the charity for securing a long-term operating base

The designated funds are a board decision and are not subject to donor restrictions.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.22 (£)
Intangible and tangible net fixed assets	71,305			71,305
Current assets	663,332	100,000	34,435	797,767
Current liabilities	(106,563)	-		(106,563)
TOTAL NET ASSETS / (LIABILITIES)	**628,074**	**100,000**	**34,435**	**762,509**

PREVIOUS YEAR

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.21 (£)
Intangible and tangible net fixed assets	61,086			61,086
Current assets	599,082	45,000	17,622	661,704
Current liabilities	(64,447)	-	(17,400)	(81,847)
TOTAL NET ASSETS / (LIABILITIES)	**595,721**	**45,000**	**222**	**640,943**

20. COMMITMENTS UNDER OPERATING LEASES

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land & Buildings		Other Operating Leases	
	2022 (£)	2021 (£)	2022 (£)	2021 (£)
Within one year	32,078	26,717	2,163	219
Between one and five years	14,062	46,140	2,485	274

Lease payments of £29,356 were recognised as an expense during 2022 (2021: £34,073)

21. FINANCIAL INSTRUMENTS

Over the Wall has basic financial instruments within the balance sheet including:

	2022 (£)	2021 (£)
Cash at bank and in hand	649,742	460,036
Debtors	38,988	92,129
Accrued income	47,576	50,658
Creditors	48,358	17,705

22. LIMITED LIABILITY

Over The Wall is a company limited by guarantee and has no share capital. The Articles of Association restrict the liability of each member in the event of winding up to £10.

23. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2022 (£)	2021 (£)
Net income/(Expenditure) for the reporting period (as per Statement of Financial Activities)	121,566	48,741
ADJUSTMENTS FOR:		
Investment income	(383)	(38)
Depreciation and amortisation charges	38,614	31,008
Loss/ (profit) on sale of fixed assets	(57)	-
(Increase)/decrease in stocks	14,155	(13,353)
(Increase)/decrease in debtors	39,488	12,091
Increase/ (decrease) in creditors	24,716	(51,655)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**238,099**	**26,794**

24. CAPITAL COMMITMENTS

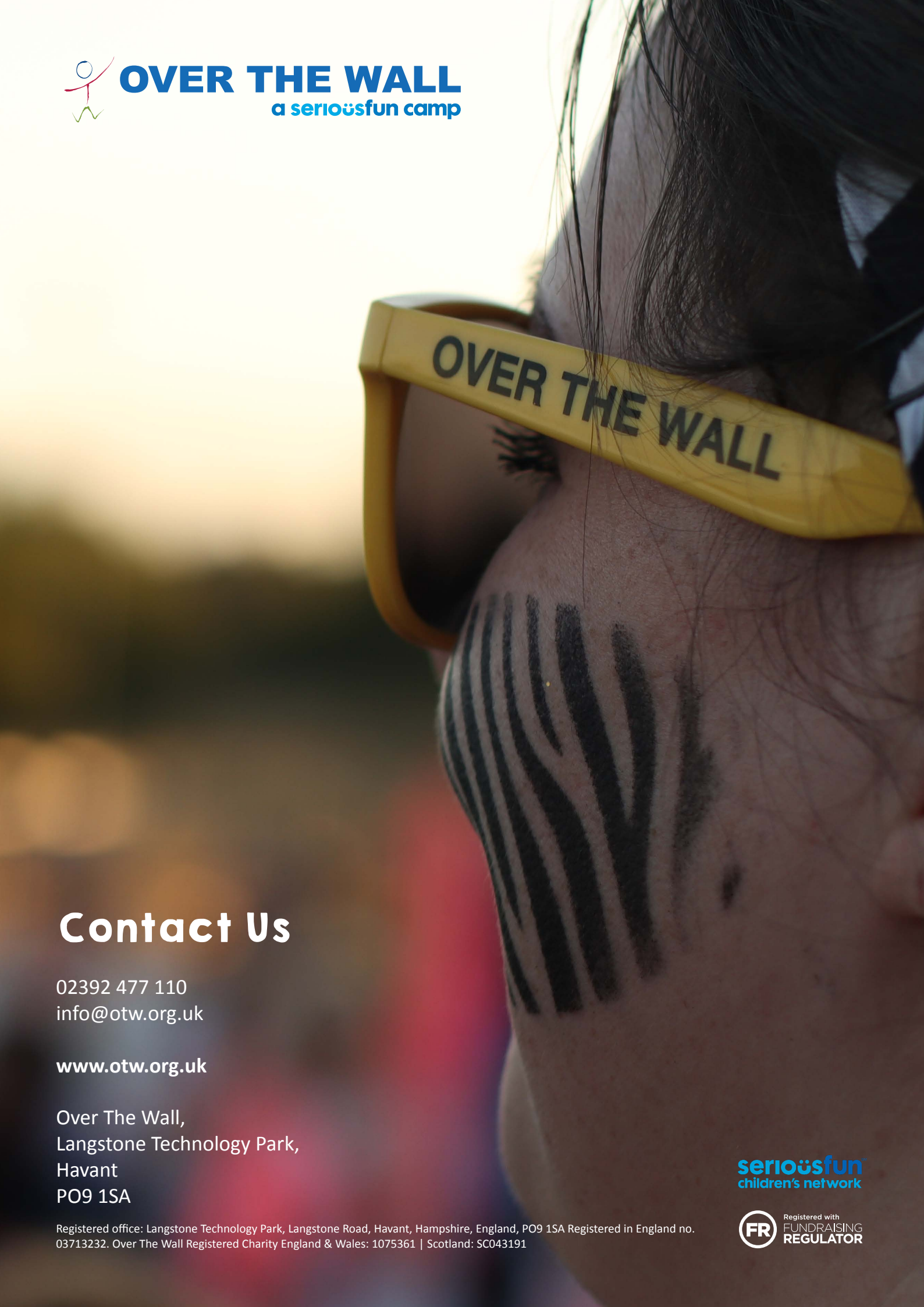
	2022 (£)	2021 (£)
Capital expenditure authorised and contracted for at 31st December	-	28,200
Professional fees for permanent site commitment	80,000	-

OTHER INFORMATION

Reference And Administrative Information

Charity Name	Over The Wall
Charity registration numbers	1075361 (England & Wales) SC043191 (Scotland)
Company registration number	3713232 (registered in England and Wales)
Principal address and registered office	Langstone Park Langstone Road Havant PO9 1SA
Senior Management Team	Kevin Mathieson, CEO & Company Secretary Helen Alexander, Director of Finance & Central Services (Until June 2022) Allan Jolly, Director of Business Development Sally McCluskie, Director of Nursing Anna Wall-Budden, Director of Development Caroline Talboys, Director of Finance (From June 2022) Emma Graver, Head of Marketing & Communications Kelly Campbell, Camp Director
Trustees and Directors	Joe Cronly, Chairman John Bremridge Margaret Blankson Richard Chapman Cynthia Davis Anthony Diamandakis (resigned March 2022) Jonathan Goring Duncan King Kelly Koltes Alma Lawrie Neil McDonald Anne Prendergast Thom O'Neill Andrew Richards Jocelyn Sharp Michelle Udrih (resigned March 2022) Paul Wilcock (resigned June 2022) Mark Fidler (appointed December 2022)
Auditors	Menzies LLP Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	Handelsbanken, 1000 Lakeside North, Portsmouth PO6 3EN

OVER THE WALL
a seriousfun camp



Contact Us

02392 477 110
info@otw.org.uk

www.otw.org.uk

Over The Wall,
Langstone Technology Park,
Havant
PO9 1SA

seriousfun children's network

Registered office: Langstone Technology Park, Langstone Road, Havant, Hampshire, England, PO9 1SA Registered in England no. 03713232. Over The Wall Registered Charity England & Wales: 1075361 | Scotland: SC043191

Registered with FUNDRAISING REGULATOR

OVER THE WALL CAMP

England & Wales - Charity number 1075361

Accounts

OVER THE WALL

a seriousfun camp

ANNUAL REPORT AND FINANCIAL STATEMENTS 2021

#MischiefAndMagic

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A very warm welcome to our 2021 Annual Review

With our residential camps once again off the calendar, but with an eye to a post-covid future, we focused the year on developing a broader suite of future services and growing, organising, and preparing ourselves for service delivery in 2022 and beyond.

We started the year by pulling together a group of industry experts from the health, technology, education, and creative arts sectors to participate in a Design Sprint to explore how we might best develop our future online services. The outcome from that work was the concept of creating 'an inclusive and supportive online community for children living with illness and their families' and the idea of **Camp 365** was born. Details of this innovative new service can be found later in the review.

This work also led to us developing our new **Outreach** service where specially trained staff deliver services directly to children and young people in hospitals, hospices and in the wider community. As part of developing this new service, we worked closely with Birmingham Children's Hospital and will be locating a member of staff within the hospital in 2022. This should lead to greater opportunities to directly deliver services as well as help recruit children and clinical volunteers to our residential camps when they restart.

Our **Camp in the Cloud** online programmes, developed in 2020, continued to grow and we reached 1272 beneficiaries in 2021, 85% more than the previous year, and again with excellent feedback.

Towards the end of the year, we started making solid plans to deliver **residential camps** in 2022 and we are cautiously optimistic that we can do so safely and successfully and begin to return to what we hope will be a new normality.

The positive developments outlined above were only made possible by our wonderful supporters, chief amongst whom is, the Kentown Wizard Foundation, who have supported, with significant grants, both our new service creations and return to residential camps, and the SeriousFun Children's Network who, throughout the Covid-19 years, continued to leverage financial support and organisational development opportunities. We are incredibly grateful for their ongoing support.

Our Patrons, Ambassadors and other donors also rose to the challenge in these difficult times and their incredible support helped us weather the storm and end the year with a small surplus. More details of their support are listed later in the review.

Finally, I would like to pay special thanks to our fabulous volunteers, staff, and trustees, who through all kinds of different challenges, went over and above in developing, delivering, and supporting the behind-the-scenes work we needed to help develop and deliver our services. They have provided giant shoulders for me to stand upon.

I hope you enjoy reading about our journey in the Review.

Kevin Mathieson

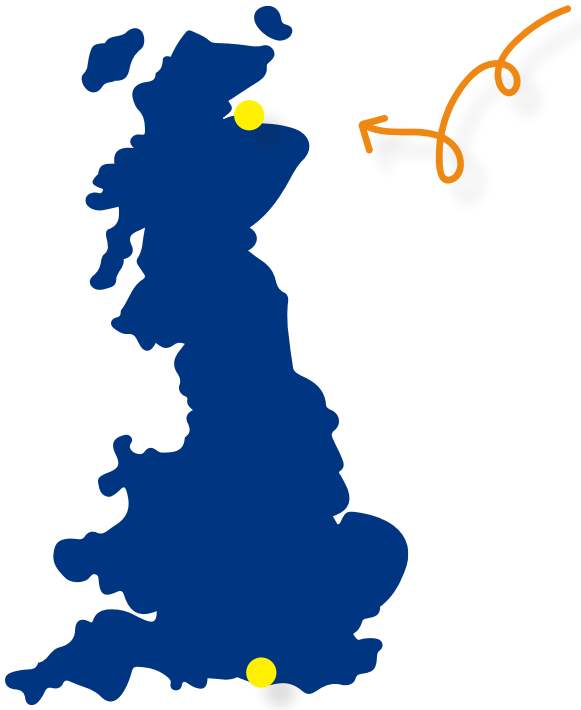
Chief Executive at Over The Wall

2021 Our Year in Numbers

87 Volunteers filled

241 Online volunteering roles

The furthest Seriously Fun box travelled **622 miles** from our headoffice in Portsmouth to Elgin in Scotland



93% of campers rated Camp in the Cloud excellent or good

82% said they would recommend Camp in the Cloud to a friend

95% of campers felt happier

107 different illnesses were served at Camp in the Cloud

80% of campers felt less isolated

669 Seriously Fun boxes were posted to campers across the UK

1272 Campers joined in with the Camp in the Cloud fun!

2021 Camp Highlights

Meet Charlotte

When Charlotte's brother Alex was just two years old, he was initially diagnosed with Cerebral Palsy and then re-diagnosed at age six with a rare genetic condition, known as Hereditary Spastic Paraplegia, (HSP). HSP affects Alex's gross and fine motor skills impacting his mobility due to a weakness and tightness (spasticity) in his legs.

As a result, movement has become increasingly difficult for Alex, and now at the age of 15, he requires a wheelchair, having recently undergone scoliosis surgery. To help her parents with the added pressures of caring for Alex, Charlotte has always been more than willing to do whatever she can to help.

Support through the years

Charlotte, now 13, explains, "I try my hardest to support my parents with Alex. I also really enjoy caring for him. At the moment, he can't stand up, which sometimes frustrates him. I remember when he was at school, his friends would play football, and he would watch at the side lines, which I think he found hard. He is very positive though - he knows his life is difficult, but he doesn't let that get in the way."

> "It's just nice knowing that someone else in the world is going through similar things.

"I love making him laugh and smile. But ever since I was born, my mum and dad have always wanted to make sure that I also had time for myself. They always wanted me to get outside and do other things too. Which is why Over The Wall camps have been so great."

Sibling Camp in the Cloud

"I don't know how Over The Wall did it, but even though I wasn't at camp, I could still see everyone on the screen and with the activities, challenges and everything, it felt just like camp was still happening." said Charlotte. "It was so nice to see familiar faces and friends, and to look at the things everyone had made during the challenges. The activities were so fun, I really enjoyed trying new things, and sharing them online with everyone."

> "Camp in the Cloud felt amazing when it came back around again, just like camp.

"Camp in the Cloud was something nice to get away to. I met new people and we even shared numbers later. I had met one friend at residential camp and luckily, Camp in the Cloud allowed us to get back in contact. It's great meeting others with siblings who have health challenges. You sort of know they are going through the same things as you, and they understand everything. Sometimes when I talk to friends, they don't really get it. If I'm away from school and they ask, 'where have you been?' and I say in hospital with Alex - it's hard for them to understand."

Finding forever friends

"My friends from sibling camp know that we are all going through the same things, even though we might not to discuss the details- as we don't have to. You know that whatever they are going through you could probably help them - it's just nice knowing that someone else in the world is going through similar things, and that you can speak to them if you needed to."

"In the past, whenever camp has ended, I've cried, and when it comes back around it's the greatest thing in the world. Camp in the Cloud felt amazing when it came back around again, just like camp. Getting the SeriouslyFun Box in the post, and waiting for the day you can open them, and see everyone, and do all the activities – it's just the best."

Volunteering

We could not operate without the help of our amazing volunteers. We had 87 volunteers in our team during the year supporting 241 volunteering opportunities on our virtual camps and cabin chats. In total our volunteers gave up 1,318 hours (equal to 188 days) of their time supporting campers and families.

Camp in the Cloud

The volunteers joined our campers each night for fun filled cabin chats on our Health Challenge and Siblings Camps in the Cloud. Volunteers facilitated these cabin chats with lots of team games, challenges and cabin chat questions. Volunteers also jumped onto our Camp in the Cloud platform to post positive messages on the Camper's photos and join in the chat on the message boards. During family camps our volunteers joined in the fun on live calls, bingo, the Great British Gameshow, dance parties and posted pictures into the photo gallery.

Later in the year a small group of volunteers joined campers on live calls on our new Camp 365 platform which we trialled with campers over a three-month period.

Volunteer Committee - New for 2021

Given the important role our volunteers play we are keen to involve them in developing the experience both for campers and volunteers. In 2021 we set up a new Volunteer Committee and 15 volunteers met every few months with the Over The Wall volunteering team. These experienced volunteers have provided invaluable feedback to help us recruit and retain volunteers and provide the best possible experience for the children and their families.

87 Volunteers joined the Camp in the Cloud team

Volunteers gave **1,318** hours of their time

241 Volunteering opportunities supported

15 Volunteers joined the brand-new Volunteer Committee

Volunteers gave the equivalent of **188** days to Over The Wall

Maddie, Virtual Camp Volunteer

"Camp in the Cloud has been an amazing alternative to normal camp, and Over The Wall has done wonders to allow the children to be active, connect with each other and most importantly, have a lot of fun. I absolutely love camp – it feels like home for me now. Nowhere else allows children with serious illness to safely enjoy themselves, forget their illness and experience that magic."

Sue, Virtual Camp Volunteer

"I missed residential camp so much this year, but Camp in the Cloud gave us a chance to see our fellow volunteers in our cloud bubble and see the campers laughing and having fun!"

Rachel, Virtual Camp Volunteer

"Love that virtual Camp in the Cloud still feels like a little bit of the bubble, and makes those little bits of magic happen! So much fun meeting the families at family camp, and a bonus of more fun exploring the virtual camp too!"

Outcomes: The Difference We Aim To Make

Improve psychosocial well-being

Our camps are nurturing and supportive. Activities are challenging but accessible and fun, designed to support campers to try new things. Campers are encouraged to focus on what they can do rather than what they cannot. They discover they can do things they never dreamed possible, enhancing self-belief, and giving them the confidence to cope better outside camp.

Develop coping strategies, resilience and independence

Campers are encouraged to participate in new and challenging experiences with 'education through participation', a key component of camp. Through purposeful activities campers explore new ways to deal with the challenges they face in daily life, gaining a more positive and resilient outlook.

Increase connectivity and friendship

Children and families spend time with others, who share the same challenges, frustrations and fears. New friendships and peer support networks are developed within a safe and inclusive environment, providing time to reconnect, reflect and grow.

Our Values

Inclusivity and Acceptance

“My boy just received his first box. I've never seen him so accepting or happy about having his medical condition. Thank you for putting a smile on his face”.

Inspiration, Escape & Adventure

"There was nothing he couldn’t do. There was no ‘you can’t’... It was, ‘yes, you can’. That was massive."

Fun

“Over The Wall is a place where you can go and let your hair down and have as much fun squeezed into five days as humanly possible, and then bring back memories and re-live it for the rest of your life.”

Safety

"We loved being able to spend the day together in a safe enjoyable way without having to worry about anything. Thanks for making it possible."

Support & Friendship

“Myself and my two daughters attended the virtual allergy family camp today. It really has opened up a whole new community to us. Esme was able to share her story and meet other children just like her.”

Fundraising

We want to develop our services so that we can provide at least 1000 residential camp places by 2025 and, also offer year-round activities for those children whose illness or disability means that they cannot stay away overnight. To do this we are going to need to raise our income significantly over the next five years.

At the end of 2020 we engaged fundraising consultants to provide us with a strategic review of our fundraising activities and opportunities. We decided to retain this consultancy support during 2021 to help us implement our strategy.

We set the following fundraising objectives for 2021:

- To generate sufficient donations during the year to exceed expenditure
- To build a pipeline of potential corporate funders and increase donations from corporate supporters
- To broaden our donor base by building an individual giving programme

We started the year in the midst of another Covid-19 lockdown with a diminished team but with a plan to build a pipeline for the future. 2021 was a difficult year for many charities with in-person fundraising events cancelled or disrupted and corporate supporters struggling to maintain fundraising activities while working remotely. Many charities saw their income reduce in 2021 as did we, with income falling by 15.7% to £1,224,617 compared with 2020. In January we had forecast three potential levels of income and this fell just below the middle level forecast. We were successful however in generating more donations than we spent due to generous grants from the Kentown Wizard Foundation and the Newman's Own Foundation and below budget expenditure.

Our fundraising consultants concentrated on generating corporate donations which proved to be difficult due to staff vacancies in our employee team and the continuing impact of Covid-19 on corporate employees and their businesses. However, while the value of donations reduced, we ended the year with a much stronger pipeline for 2022.

The increased competition and narrowing criteria for trust and foundation grants reduced the income received from this source and confirmed the need to broaden our donor base. We therefore continued the work started in 2020 to reach individual givers by implementing a new fundraising database, carrying out test and learn advertising campaigns while initiating new appeals to existing donors. Although these campaigns were not as successful than we had hoped, they made a positive contribution to the year, and have helped us to build a more accurate understanding of our supporters.

We are registered with the Fundraising Regulator and our fundraising handbook provides guidance and process for those raising funds on behalf of the charity. We are aware of our professional obligations to vulnerable people and committed to achieving the standards outlined by the Fundraising Regulator and by GDPR. We received two complaints regarding emails sent by our fundraising team during the year. In both cases we discovered that communication permissions had been inaccurately transcribed from an old fundraising database to our new one. We immediately wrote to each person to apologise and to explain what we had done to correct the errors in our database. No further action was required or was requested.

Looking to the future, we will continue to expand the number of ways people can donate and support us. We are immensely grateful to everyone who supported us during the year both financially and with gifts of services and goods.

"I wanted to do something different and a wee bit challenging for my 70th birthday and the skydive seemed a perfect opportunity to do so and at the same time raise some funds to support the amazing work that Over the Wall does addressing isolation for vulnerable kids and their families, especially during Covid. It was a fabulous experience and I'm very, very happy that so many people sponsored my madness and so many children benefited."

- Alex McCuaig, Fundraiser

A HUGE Thank You!

We are incredibly grateful to all those who gave us their support in 2021 and helped us deliver more magic and mischief to some of the most vulnerable children in the UK.

Our principal supporters are listed below:

Trusts and Foundations

Alan Jenkins Memorial Trust
Baron Davenport's Charity
Crerar Trust
Cruden Foundation Ltd
DM Thomas Foundation for Young People
Doris Field Charitable Trust
Edward Gostling Foundation
Gerald Palmer Eling Trust Company
Kentown Wizard Foundation
Medicash
Miss M E Swinton Paterson
Miss WE Lawrence Trust (via Good Exchange)
National Lottery Community Fund: Coronavirus
Newman's Own Foundation
Openwork Foundation
Oxford City Council
Rayne Foundation
SeriousFun Children's Network
Shared Care Scotland - Better Breaks
Shared Care Scotland - Creative Breaks
St James' Place Foundation
The Alice Ellen Cooper Dean Charitable Trust
The Band Trust
The Bassil Shippam & Alsford Trust
The Calleva Foundation
The D'Oyly Carte Charitable Trust
The February Foundation
The Fifty Fund
The Lake House Charitable Foundation
The Openwork Foundation
The Patricia Wright Charitable Trust
The Q Charitable Trust
The Sobell Foundation
The Souter Charitable Trust
The Zochonis Charitable Trust
Tom Press Charitable Foundation

Corporates

Abercrombie & Fitch
Alexion
Allergy Therapeutics
Annabel
Boston Scientific
Coloplast
Curatrix Technologies
English Provender Company
GSK
Hasbro
Krispy Kreme
Novartis
Phillips 66
Rite Aid
Sempre Analytics
Servier
Takeda
Vodafone
XPO Logistics

Major Donors

Lara Zibners Lohr
Mark Siggers
Gordon Cooper
Alex McCuaig
Juho Lahtinen
Tamsin and Joe Cronly
Anthony Diamandakis
Maria Bremridge

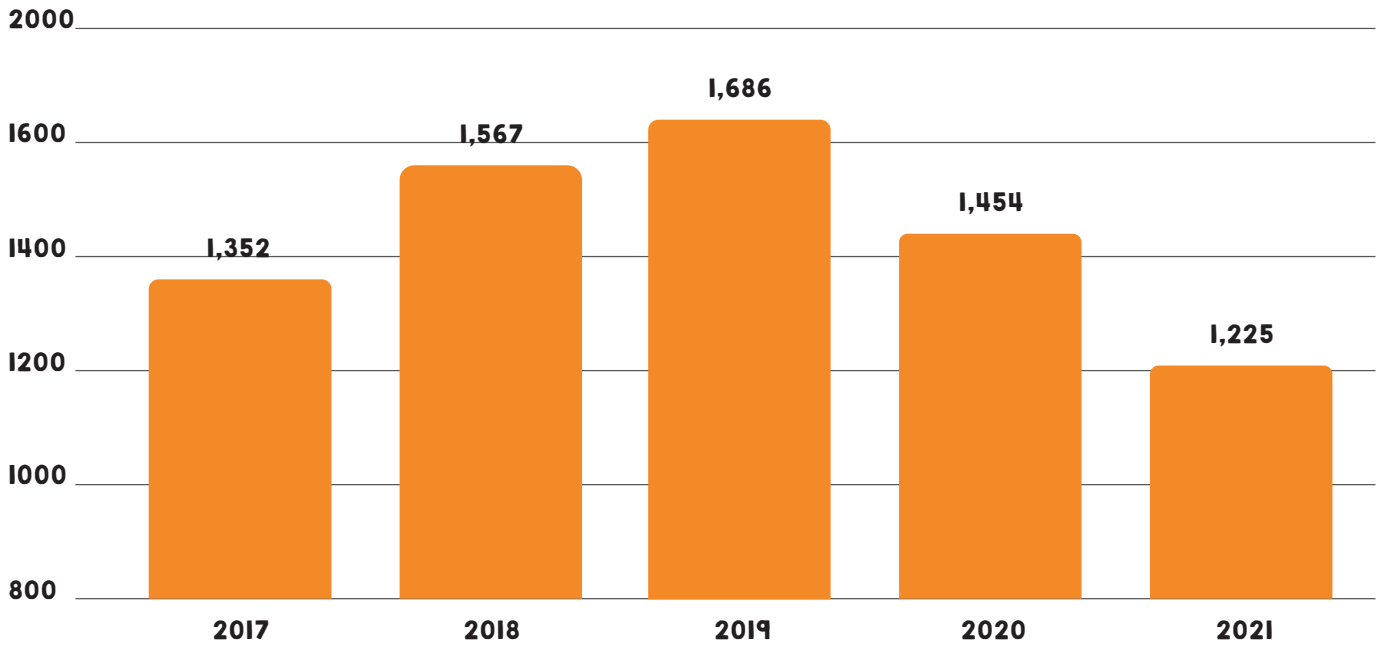
"For Alex - as an older child, Camp in the Cloud gave him the opportunity to make contact and stay in touch with all the people he had met previously at Over The Wall's physical camps. He now spends time online gaming and chatting with them and has really developed friendships."
- Camper Parent

DADDY
George
meet my family!

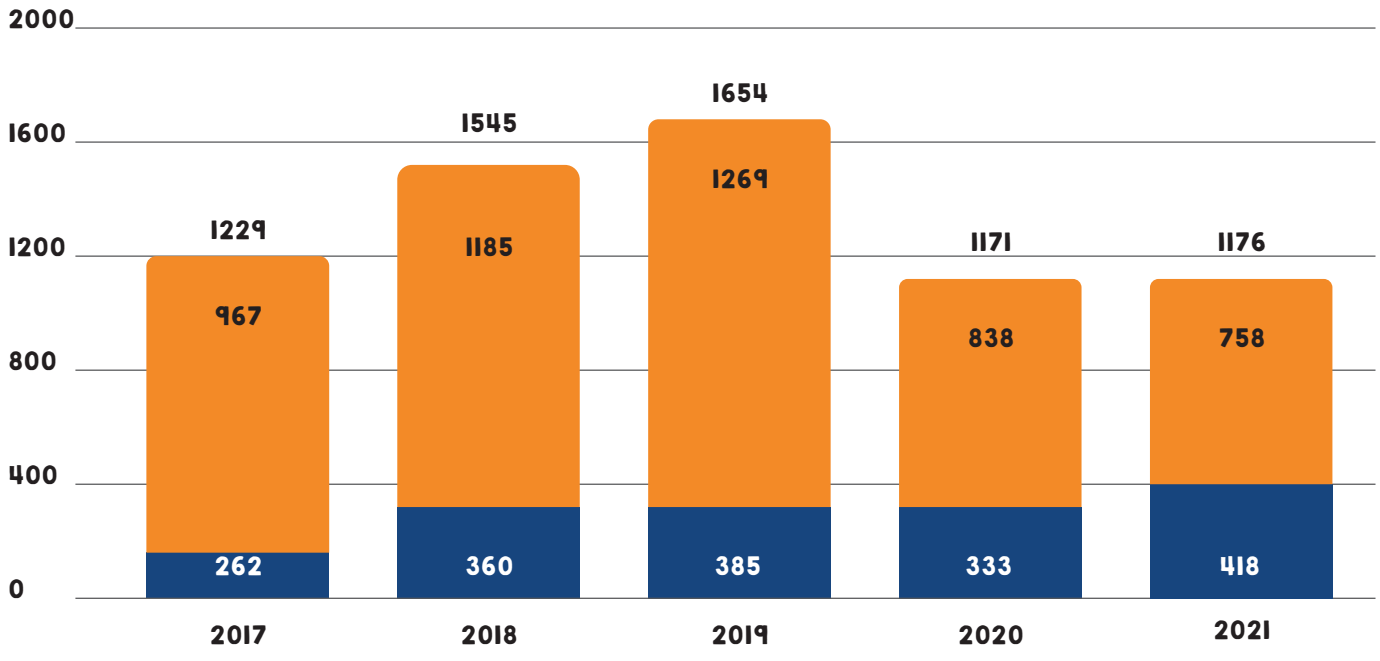
Financial Information

While income fell again in 2022, expenditure was carefully controlled and total funds increased, improving the charity's resilience.

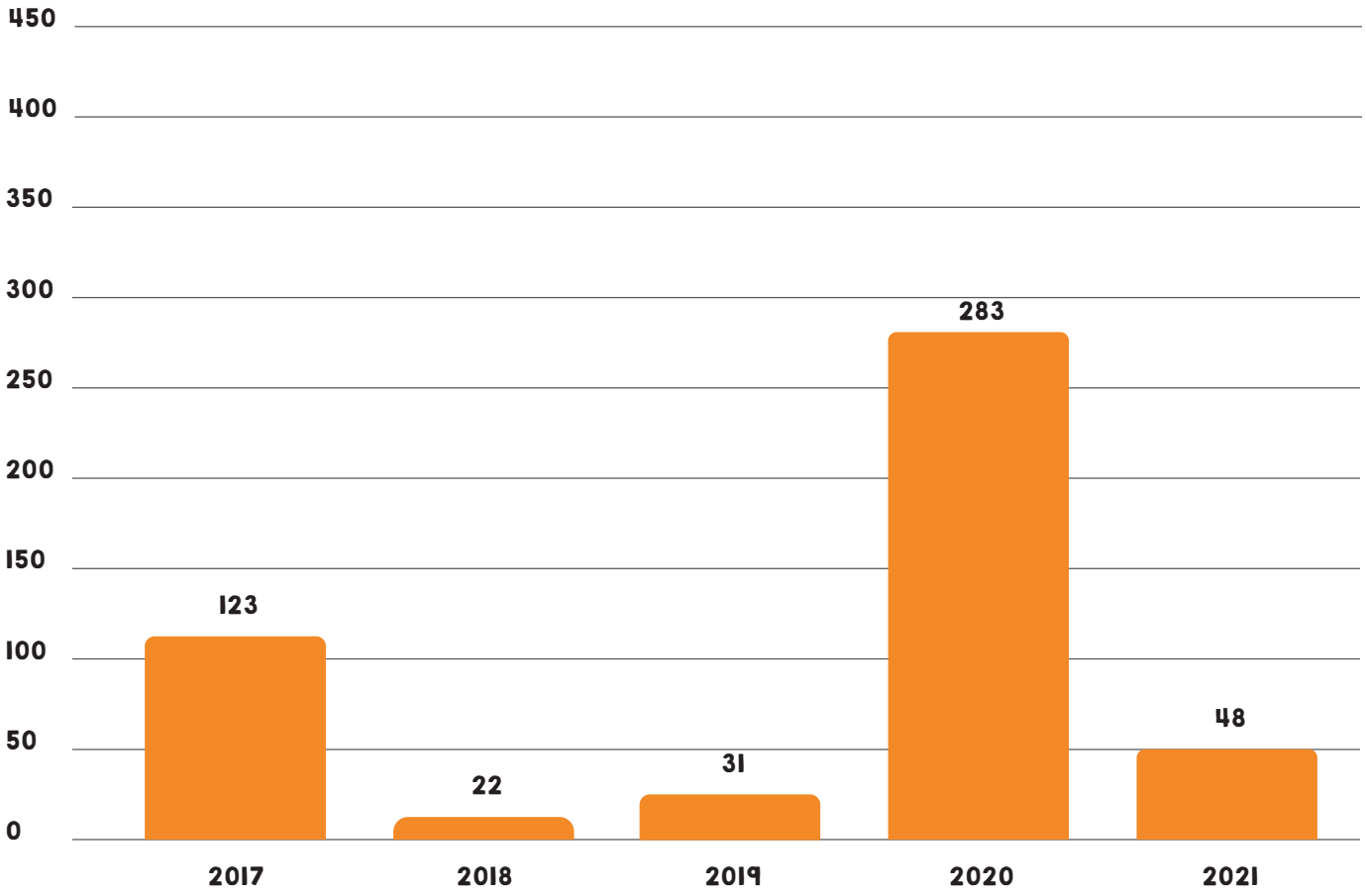
INCOME £'000



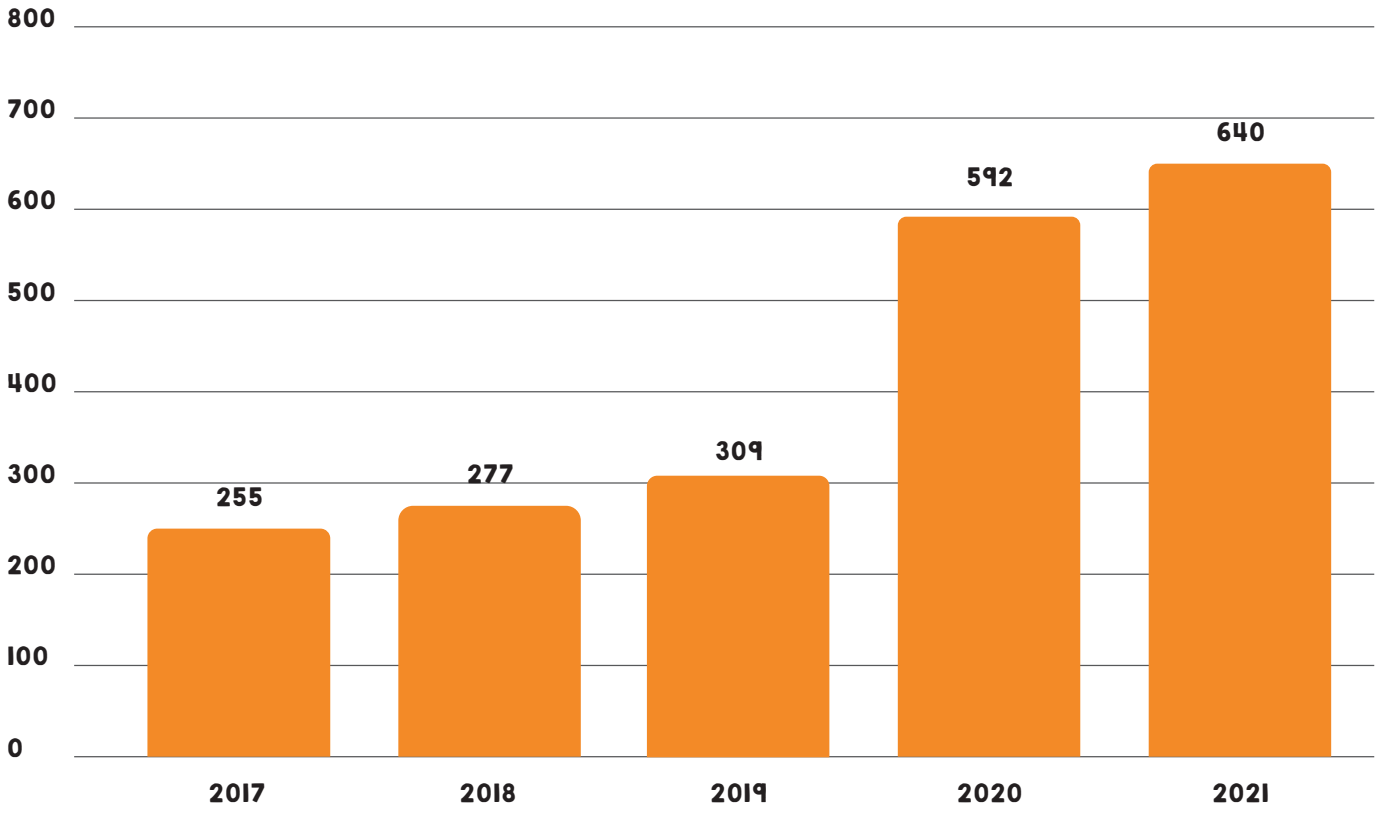
EXPENDITURE £'000



NET SURPLUS £'000



TOTAL FUNDS £'000



GOVERNANCE

Trustees report

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2021.

Objectives and Activities

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities.

Charity Objects

The objects of the charity are to promote or assist in the promotion of the relief of sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and their families.

Activities

Our free of charge programmes help to develop the confidence, self-esteem, coping strategies and relationships of our children. We strive to make each a memorable, fun and empowering experience. All in a physically and medically safe environment. Our therapeutic recreation programmes focus on helping our campers to realise the incredible abilities and talents they possess. Our model is a multi-step programme based around Challenge, Success, Reflection and Discovery.

Our Vision

Our vision is to provide every child living with the challenges of a serious illness or disability, and their families, access to our free-of-charge transformational programmes.

Our Mission

We provide a variety of free-of-charge, therapeutic recreation programmes to improve the quality of life for children and their families and help limit the debilitating negative impact of social isolation that often accompanies serious childhood illness/disability.

The primary activity of the charity is residential activity camps for children and for families. During the COVID pandemic Over The Wall was unable to run these and developed on-line activity camps in their place. These have been developed further to provide on-line activities and community activity sessions.

Through participation in fully supported and proven programmes of fun-filled recreational and educational activities, our programmes promote inclusion and a sense of belonging, whilst developing confidence, self-esteem, coping strategies and peer relationships.

Safeguarding Children Commitment

There is nothing more important to us than safeguarding children whilst at camp. Over The Wall is committed to best practice that seeks to safeguard all children and young people who engage with our services.

All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of all programmes and we operate a strict two to one policy whereby no adult should ever be alone with a child.

We are committed to safer recruitment through selection, vetting and screening practices. All volunteers and staff are required to hold an up to date and valid enhanced DBS/PVG certificate. These practices aim to recruit the most safe and suitable people to work or volunteer for us.

Quality Assurance

Up until the closure of our residential camps in 2020 owing to COVID-19, we had been inspected annually by Ofsted and been designated as 'Outstanding' on every occasion. Although our online services are not subject to Ofsted scrutiny, we are 100% committed to delivering the same exacting standards of quality and safety. We expect our next inspection from Ofsted to be in 2022 as we restart our residential camps.

SeriousFun Children's Network

More than 30 years ago, Paul Newman the Hollywood actor, started a camp where children could escape the fear and isolation of their medical conditions and, in his words, "raise a little hell". This one camp launched a quiet movement that led to a global network. Over The Wall is the UK member of the SeriousFun Children's Network, a growing community of 30 independent camps, all serving the needs of children with serious illnesses and their families, always free of charge.

Whilst Over The Wall is an independent UK charity, we receive much benefit from being a member of the SeriousFun Children's Network through valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond our reach. The SeriousFun Children's Network also requires member camps to meet the highest standards possible for camp programmes, medical care and safety, and carries out annual inspection visits and assessments to ensure this is the case.

Custodian Trustee Arrangements

The charity does not hold any assets on behalf of other charities.

Therapeutic Recreation

We encourage campers to become the hero of their own stories and realise their incredible talents and abilities.

Intentional Programming
A wide variety of activities encourage campers to step outside their comfort zones

Challenge by Choice
With guidance and encouragement, campers learn to challenge themselves

Physical & Emotional Safety
Campers enter a safe, supportive and fun environment

Inspire Confidence
Campers are assessed ahead of camp to ensure they can gain enjoyment from all of our activities

Success
Every challenge is met with success

Positive Labelling
Campers are praised and encouraged - to recognise their success

FUN!

Challenge, Success, Reflection, Discovery

Reflection
Specific time dedicated to encourage campers to internalise their success

Discovery
They discover something for the first time - that they can achieve more

Lasting Impact
Children leave with improved confidence, increased sense of independence, improved self-esteem and increased resilience

Diversity and Representation

In late 2020 we engaged external experts to work with us for a period of six months to develop our equality and diversity policies. We examined our procedures and policies carefully, changed them, trained our team, and began a journey to become better role models to the children and families we care for. We set ourselves some goals for 2021 to measure our progress.

Our goals

- Increase the representation of people from ethnic minorities across all areas of OTW
- Establish a base in London and the Midlands to better connect with ethnic minority communities
- Improve the knowledge and understanding of ethnicity issues amongst OTW staff and trustees
- Maintain inclusive values and behaviours

What we achieved in 2021

- Maintained an over-representation of campers from ethnic minorities at 17.9% compared to a national average of 13% of the population.
- Increased the number of ethnic minority volunteers from 4.3% to 8%.
- Recruited two people from ethnic minorities to our board.
- Improved our employee and volunteer recruitment and induction processes to help us to reach, attract and recruit a more diverse range of employees and volunteers.

ETHNICITY OF CAMPERS	
Black	50
Asian	42
Mixed Ethnic White & Black	29
Mixed White & Asian	7
Other Mixed Ethnic	10
White Other	34
Arab	15
Other Ethnic Group	3
TOTAL NUMBER OF FAMILIES	**190**

- Consulted with our employees and implemented their recommendations to be more flexible in our working practices and more supportive of those with disabilities, long-term health needs and caring responsibilities.
- Established a presence in Birmingham, increasing the number of ethnically diverse volunteers.
- Carried out training on equality and diversity and in bullying and harassment for all employees and volunteers.

What we did not achieve and still need to work on

- Increase the representation of people from ethnic minorities amongst our employees.
- Establish a permanent hub in London and the Midlands – this was due in part to the continuing impact of Covid 19 and remains a goal for 2022.

What we plan to do in 2022

- Increase the representation of people from ethnic minorities employed by OTW and within our volunteers and continue to develop a more inclusive environment.
- Establish a hub in London and the Midlands.
- Improve the accessibility of OTW services to children and young people who, for health or disability reasons, would previously have been unable to join one of our programmes.
- Review OTW's inclusion policy as it specifically relates to transgender, non-binary and LGBTQIA+ campers.
- Continue to develop our training and communications to increase awareness of the values and behaviours we expect from the wider OTW team.

Achievements and Performance

When COVID-19 struck in 2020 our residential camps could not take place, which led us to develop our Camp in the Cloud programme. Learning from this experience we had an opportunity to rethink, and realised that if our offering remained limited to our traditional residential programmes, then only a small number of the children and families affected by illness would ever be able to come to one of our camps. Based on this re-alisation we created a five-year strategy, starting in 2021, to develop our services to reach a wider group of beneficiaries. Here is what we set out to achieve:

I. Operational Delivery

Target 1: We will resume residential camps.
While we were unable to provide any residential camps during 2021 due to COVID we commenced planning for 2022 and opened camp applications in late 2021. We are excitedly anticipating our first residential camp for over two years in April 2022.

Target 2: We will continue to develop our Camp in the Cloud programme
We developed and beta-tested our new Camp365 on-line platform with 59 participants. Based upon feedback, the CAMP 365 website has been re-designed to make it easier to use and we have a number of exciting partners who are delivering both pre-recorded and live video content. We have also set up a safe message board and gallery so campers can interact with each other in a secure way. The role of online games is progressing and we now are trialling Minecraft on the Camp 365 platform.

We increased the number of participants in our Camp in the Cloud programme by 85% to 1,272 across a total of 15 camps. We continue to work in partnership with other charities, to provide specific Camp in the Cloud experiences for campers in particular who are unable to attend physical health challenge camps (e.g. Primary Ciliary Dyskinesia/Cystic Fibrosis and Type 1 Diabetes). By rescheduling these camps, to run over the autumn and winter period, we now deliver OTW services all year round.

We delivered our first outreach activity at an event in the Midlands for children and their families with Sickle Cell or Thalassemia. Further events were arranged at the Evelina Children's Hospital in London for children and young people receiving dialysis and at the Queen's Park Rangers Community Trust although these were unfortunately cancelled due to Covid restrictions. We hope to rearrange these events in the near future.

2021 Attendance Summary

2021 CAMPS AND PROGRAMMES	ATTENDANCE
CAMP IN THE CLOUD Camps for seriously ill children and their siblings	
SPRING HEALTH CHALLENGE CAMP	65
SPRING SIBLINGS CAMP	82
SUMMER HEALTH CHALLENGE CAMP	112
SUMMER SIBLINGS CAMP	95
TOTAL ATTENDING HEALTH CHALLENGE AND SIBLING CAMPS	354
CAMP IN THE CLOUD Camps for families	
SPRING DIABETES CAMP	135
SPRING FAMILY CAMP	140
SICKLE CELL & THALASSAEMIA CAMP	52
ALLERGY UK CAMP	92
SUMMER CAMP	124
OCTOBER CAMP	38
CHILDREN'S HEART SURGERY CAMP	27
AUTUMN DIABETES CAMP	86
AUTUMN FAMILY CAMP	84
TRANSPLANT SPORT CAMP	44
SIBS UK CAMP	96
TOTAL ATTENDING FAMILY CAMPS	918
TOTAL ATTENDANCE AT CAMP IN THE CLOUD PROGRAMMES	1,272
CAMP 365	56
OUTREACH PROGRAMME	59
TOTAL NUMBER OF BENEFICIARY EXPERIENCES IN 2021	1,387

Achievements and Performance cont.

Evaluation
We asked our campers to tell us about their experience of Over The Wall in 2021. We had 271 responses and 93% rated their experience as excellent /good. We have taken on board much of the feedback from campers, adjusting the programme both in year and for 2022. When we asked our beneficiaries whether they would recommend us we received a Net Promoter Score of 82 which is considered "world class".

Diversity of campers
We monitor the ethnicity of all campers, using the same categories as the Office for National Statistics. During the year 17.9 % of those attending were from ethnic minorities compared to national figures of 13%.

Diversity in volunteers
The leadership and mentoring volunteers provide through their engagement with campers is a key part of what we do, and it is important that children see people just like them at camp. In 2021 8% of our 87 volunteers were from a BAME background, an increase from 4% in 2020.

2. Financial Health

Target 1: We will generate a surplus.
We generated a financial surplus of £48,652 in 2021.

Target 2: We will have no less than six months' of operating expenses as reserves by 2025.
Our reserves at 31st December 2021 remained within the target range of three to six months at 3.5 months.

3. Organisational Health

Target 1: Over the Wall will become an employer of choice.
COVID-19 has changed the way that many view work and challenged us to consider how we could be both more inclusive and supportive to our employees. Our employees set up a working group and we listened to their recommendations:

YOU ASKED...	WE DID....
For more flexibility in working hours	We rolled out our flexible working policy
For more flexibility in working location	We set out our homeworking policy an more flexible locations for home-based workers
For better work/life balance	We shut down between Christmas and New Year giving 3 discretionary bonus days
For more benefits for employees and information about accessing them	We published a list of benefits with new benefits added and better information about what we already provide and how to get it
To make our induction process better for new joiners	We have made a number of improvements and will continue to improve this over time
To review the way we recognise and say thank you to employees who go over and above their role.	We have given managers a budget to enable them to properly recognise really good work
For more say in what we do for employee get togethers	We agreed to give staff a vote for future events
To improve communications	We will continue working on this area, recognising that communication is a two-way process

Target 2: We will be graded 'Outstanding' by OFSTED
There were no residential camps in 2021 so we were not inspected by Ofsted during the year and retain the Outstanding grade awarded in 2019. We continued to work on our policies and procedures, particularly supporting the recruitment and training of employees and volunteers, in anticipation of our next inspection in 2022.

4. Charity Development

Target 1: We will work collaboratively with others to develop our online services.
Having identified the potential for reaching many more beneficiaries through on-line services we drew together a diverse team of people with experience in digital industries to help guide us. Over the course of three months, we carried out a design sprint to generate and develop new ideas and identify future partners for what we have named Camp365. A number of different organisations helped partner with us to develop content for our prototype and we have continued to work with them into 2022, ahead of the Camp 365 launch in April 2022.

Target 2: We will acquire a permanent site for Over the Wall and seek to be running services from that site by 2025.
Early in 2021 we found a site with the potential to become our permanent base. We drew up outline plans and financial projections and discussed the opportunity with another local charity with the aim of developing the site together. Disappointingly, having commissioned a detailed structural survey of the buildings, we concluded that the site was not suitable for our future needs, as the buildings were in a worse condition than initially indicated and as the maintenance requirements were too significant for the site to be financially viable. However, we learnt a lot from this exercise and will continue to investigate alternative ways to achieve our goal.

Plans For The Future

We will continue to deliver on the strategy we created for 2021 to 2025 with the aim of gradually rebuilding our residential camp capacity while continuing to diversify our services so that we can help substantially more seriously ill children and families in the future than we have done previously.

Strategic Priorities

We have identified 4 strategic areas upon which we will continuously focus, namely:

1. Operational Delivery

(i) We will resume residential camps in 2022 and within four years will be serving over 1000 campers annually. Covid permitting, we plan to hold seven residential camps during 2022 for up to 400 campers.

(ii) We will develop our non-residential programmes to reach children who are not able to attend residential camp and to provide over 5000 meaningful engagement experiences annually by 2025. Following beta testing in 2021 our new Camp 365 on-line platform will be launched in 2022 together with an Outreach programme that brings our therapeutic recreation activities into communities.

2. Financial Health

(i) We will generate a surplus each year in order to add to our reserves.

(ii) We will have no less than six months of operating expenses as reserves by 2025.

3. Organisational Health

(i) We will be graded 'Outstanding' by OFSTED.

(ii) We will continue to work with our employees to ensure that we are an employer of choice.

4. Charity Development

(i) We will continue to work collaboratively with others to develop our online services and to provide access to other charities.

(ii) We will launch our new website in 2022 and will continue to develop our marketing and branding to enable us to reach more beneficiaries and supporters.

(iii) We will acquire a permanent site for Over the Wall and seek to be running services from that site by 2025.

We look forward to reporting back in progress in future years.

Camp in the Cloud
OVER THE WALL
a tenoustun camp

Financial Review

Covid-19 had a significant impact on the financial activities of Over The Wall for the second year running. The charity was unable to hold any residential camps which led to expenditure savings, yet the competition for funding increased due to Covid-19 restrictions on retail shops and fundraising events. Despite these factors, income exceeded expenditure and the charity made a modest surplus of £48,741 for the year (2020: £283,128) largely due to a donation of £143,309 from Newman's Own in connection with the charity's efforts to find a permanent operating base. The trustees have designated £45,000 of reserves (broadly equivalent to this year's surplus) to seed a fund that will support this search for a permanent base in future years.

Income

Income for the year was £1,224,617 compared with £1,453,547 for 2020, a reduction of 15.7%. The combination of Covid-19 and staff turnover impacted several income lines including corporate donations and events income where the uncertain public health environment left the charity unable to hold any in-person fundraising events. Corporate donations increased by 2% from £302,622 to £308,790 due to the donation from Newman's Own, but elsewhere UK corporate donations fell significantly. Partnership income was also impacted by Covid-19 with charity partners struggling to engage with their beneficiaries and one partner withdrawing from a planned Camp in the Cloud programme.

Donations from individuals, clubs and societies rose by 2% to £332,115 (2020: £329,018) and the charity is hugely grateful for the continued support of its patrons and ambassadors which has been a significant source of support through this difficult year.

Grants from trusts, foundations and similar bodies decreased by 34% to £375,543 (2020: £571,832) partly due to increased competition for funding and because Over The Wall's on-line programme did not fit the criteria for funding for many former funders. However, one very positive development was that one of Over The Wall's most important funders, the Kentown Wizard Foundation, renewed its support with a large multi-year grant to support the charity in its Outreach campaign. The charity received no funding from the Coronavirus Job Retention Scheme or small business grants in 2021 (2020 £71,765).

Expenditure

Total expenditure increased by 0.5% to £1,175,876 from £1,170,421 in 2020. The increase was due to property survey costs of £30,534 related to a site purchase bid which was ultimately not pursued. This cost has been included in the cost of charitable activities.

The cost of charitable activities decreased by 10% to £757,592 (2020: £837,564) due to a reduction in staff costs, as we were unable to resume residential activity camps, and because it took longer to fill vacancies than expected. Expenditure on programme-related IT and telecoms increased by 40% to £39,142 as the charity continued to develop its digital programmes. Travel and equipment expenditure decreased due to Covid-19 restrictions.

Fundraising costs increased by 26% from £332,857 in 2020 to £418,284 in 2021 due to the employment of external fundraising consultants to fill vacancies in the team and to support income growth plans.

Support costs increased by 3% from £325,426 in 2020 to £334,262 in 2021 as more employee time was deployed in providing marketing and design support than in 2020.

Reserves

In line with guidance from the Charity Commission the trustees have reviewed both current reserves and future plans for the charity in determining appropriate levels for reserves.

The most significant financial risks are an increased requirement for working capital to cover our operations and growth plans, changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure which could require a reduction in staffing and result in restructuring costs. On that basis the trustees have determined that it would be prudent to hold minimum reserves of 3 months' expenditure with the aim of increasing that to 6 months' expenditure to allow for future growth.

The calculated target range of reserves is £463,250 to £926,500 based on planned expenditure for 2022, although this target will increase with planned expenditure growth in future years.

Free unrestricted reserves after deduction of fixed assets and designated funds are £534,635 (2020: £489,819) falling within this range and equivalent to 3.5 months based on 2022 budgeted expenditure (2020: 4.3 months based on 2021 budgeted expenditure).

Going concern

The trustees have reviewed income projections for the 12 months ending 31st December 2022 and high-level forecasts for the period from 1st January 2023 to 31st December 2025. While there is no guarantee of future income the Trustees, note that we continue to receive significant support from the SeriousFun Children's Network and associated corporate donors and remain in good standing as members of the Network. The charity has also received confirmation of pledges for significant multi-year grants covering the period 2022 to 2024.

Total reserves increased by a modest amount in 2021, continuing to strengthen the level of cash available. The expenditure budget for 2022 has been set recognising that while we plan to resume residential camps this will be at a much lower activity level than in pre-Covid years and the cost will therefore be much lower for this activity. Cumulative income and expenditure is reviewed by the management team monthly and projected income/expenditure reviewed quarterly. Expenditure plans will be adjusted in accordance with projected available income. On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

Structure, Governance And Management

Over The Wall is a charitable company limited by guarantee, incorporated on 9 February 1999 and registered as a charity with the Charity Commission on 5 May 1999 and separately with the Scottish Charity Regulator on 7 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees

Over The Wall is governed by the Board of Trustees. No Trustees are paid for their time and the board consists of at least three members with no maximum number. Trustees are appointed by election and must receive the votes of the majority of those present to be elected. Trustees may serve for up to 3 periods of 2 years with the potential for additional blocks of 2 years to be granted in certain cases. The Trustees are also the members and directors of the company.

In common with most UK charities, our Trustees are drawn from all walks of life including parents of children who have experienced camp; volunteers; medical professionals; individuals with particular skills which can assist us; senior business people and others who share a common interest to help us deliver continuously improving outcomes and services to seriously ill children and their families.

On appointment, Trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp.

Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity.

The Chief Executive is appointed by the Trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights.

Joe Cronly was Chairman for the whole of 2021 and the Trustees who served during the year are shown under Reference and Administration Information at the end of this document.

Board Committees

A number of committees and advisory groups have been formed to support the Board of Trustees and to provide a greater depth of direction and governance on specific aspects of the charity. These committees and their respective responsibilities are set out below:

Executive Committee

The Executive Committee comprises a smaller number of Trustees who participate in a telephone conference call monthly, when the full Board does not meet. Its purpose is to monitor, and respond if need be, to ongoing financial matters and risk as well as providing a forum where decisions can be made on behalf of the Board that cannot wait until the quarterly meetings.

Operations Committee

The Operations Committee is chaired by a Trustee with membership drawn with individuals who have experience of camp, mostly as volunteers. It meets two to three times a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded and typically also holds a third meeting in Autumn to review the experience from the camp season.

Clinical Advisory Board

The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. Membership of the Clinical Advisory Board is drawn from medical and nursing professionals, many of whom are clinical volunteers. This committee also has responsibility, along with OpsCom, for reviewing and overseeing safeguarding matters. CAB meets twice a year; in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded.

Development Board

The Development Board assists with raising funds for the charity, creating strategic links with commercial organisations and, more generally, to raise the profile of the charity. Membership of the Development Board is drawn from the trustees, senior managers from larger commercial organisations and other influential individuals. The Chief Executive Officer and other members of the staff fundraising team, as appropriate, also attend the meetings.

Risk Management Committee

The Risk Management Committee aims to review, challenge, advise and vouchsafe on behalf of the Board the risk analysis provided by the Senior Management Team. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other 'risk managers' from within the organisation as required. The Risk Management Committee meets twice a year.

Audit Committee

The Audit Committee meets once a year, by teleconference, to review and authorise the annual accounts along with the auditors.

The Senior Management Team

The Senior Management Team (SMT) comprises the CEO and executive directors and meets formally every two weeks or more often when required. The SMT reviews strategic requirements along with any urgent matters, SeriousFun network and Board issues.

Management Team

The Management Team comprises all managers and meets monthly with the SMT to make tactical decisions, raise queries/concerns and ensure that work across the charity is properly coordinated. This group also serves as the Performance Management forum to monitor performance every quarter.

Arrangements For Setting Pay

The Board of Trustees is responsible for defining Over The Wall's pay policy and reviewed the Chief Executive's salary and that of the senior management team in December 2020. Wider staff salary reviews are carried out at least triennially, the last being carried out in 2021. The charity aims to pay at a competitive level with other similar sized charities, but not to compete with the public or private sector. The charity has committed on a voluntary basis to paying at least the Real Living Wage to all employees, which is higher than the National Minimum Wage and National Living Wage.

Risk Management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below.

Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at Senior Management Team meetings. Risks are positioned within the Risk Matrix according to the level of risk, providing clear oversight, and the Risk Matrix is reviewed by the Risk Management Committee.

The current main risks by area are:

Service delivery

- Communicable disease affecting our ability to provide residential services, and also impacting upon organisational growth and income generation. Mitigation measures : Comprehensive infection control policy, detailed plans and procedures overseen by a Clinical Advisory Board.
- Children at risk of serious harm through illness, accident or injury. Mitigation measures: Comprehensive assessment of individual healthcare needs and risks before camp activities with extensive medical treatment guidelines and escalation procedures in place.
- Failure to meet beneficiary target figures expected by donors. Mitigation measures: Senior management team and board monitoring of key performance indicators and regular liaison meetings with major funders.
- Insufficient volunteers, particularly clinical volunteers to support residential camps. Mitigation measures: Volunteer engagement and retention strategy in place, regular monitoring of key performance indicators; dynamic camp planning to flex camper numbers and illness acuity.

Fundraising and partnership

- Failure to generate income required to meet the 2022-2025 growth plan leading to inability to deliver service commitments and pay employees. Mitigation measures: Monthly financial reporting and forward forecasting; significant strengthening of the fundraising team with a focus on building a larger and broader supporter base; development of new programmes which are likely to attract funding from new sources.
- Withdrawal of charity partners from programmes as a result of Covid-19 or inability to attract participants. Mitigation measures: Regular liaison with charity partners with additional support and guidance provided; attractive programme design and scheduling with regular review by the senior management team.

Risk Management Cont.

The current main risks by area continued:

Organisational

- Reputational damage if a serious incident we're to occur, leading to damaging media allegations; negative impact on camper and volunteer recruitment; loss of funding and risk to growth plans. Mitigation measures: Employee surveys, feedback mechanisms and whistle-blowing procedures in place, backed by employee training. Social media monitoring and crisis communication plans in place.
- Failure to comply with relevant legislation or to pass external inspections leading to penalties; withdrawal of permission to run camps; loss of funding. Mitigation measures: Cyclical review of policies and procedures; regular employee and volunteer training.
- Loss of key senior staff leading to loss of organisational effectiveness and possible service cancellation. Mitigation measures: CEO contingency plan in place backed up by engagement with the other camps in the Seriousfun Network and a 5-year staff plan.

Finance

- Insufficient usable reserves leading to lack of working capital and inability to pay bills or staff. Mitigation measures: Forecast reserves planned into the budget with consideration of future years; monthly cash and liquidity monitoring throughout the year.
- Financial fraud or theft leading to inability to pay staff or bills; reputational damage; loss of funding. Mitigation measures: Risks assessed on an ongoing basis with controls in place, such as segregation of duties and dual payment authorisation, in line with Charity Commission recommendations.

Statement Of Directors Responsibilities

The trustees, who are also the directors of Over The Wall for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safe-guarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. The trustees have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

A resolution to re-appoint Menzies LLP as auditors was approved in March 2021.

Small company exemption

The Trustees' Report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees

Joe Cronly
Chairman
Date: 17 May 2022

Hello!
OVER THE WALL
a sensodyne camp
Our very warmest welcome to Over The Wall's Camp in the Cloud!
MONOPOLY
GRAB & GO
CONNECT 4

Auditor's Report

Independent Auditor's Report to the Members of Over The Wall

Opinion

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2021, and of its incoming resources and application of resources 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company 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 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 director's 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 charitable company'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 34, the trustees 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 charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006, the Care Standards Act 2000 Regulations 2013, the Care Standards Act 2000 Regulations 2010, the Residential Holiday Schemes for Disabled Children Regulations 2013, the UK Code of Fundraising Practice, and the Data Protection Act 2018. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas; posting of fraudulent journal entries, authorisation, processing, and payment of fraudulent expenses and timing of revenue recognition.

- Audit procedures performed by the engagement team included:
    - Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
    - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
    - Challenging assumptions and judgments made by management in its significant accounting estimates; and
    - Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.

Use of our report

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews

Janice Matthews, FCA Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor

Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Dated: 21 June 2022

Over The Wall Company Registration 03713232 (A company limited by guarantee)

Statement of Financial Activities (including income and expenditure account)

Financial Year Ended 31 December 2021

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
INCOME AND ENDOWMENTS FROM							
Donations and Legacies	2	704,084	437,139	1,141,223	831,749	501,984	1,333,733
Charitable Activities	3	10,400	70,000	80,400	71,765	41,000	112,765
Other Trading Activities	4	2,956	-	2,956	6,677	-	6,677
Investment Income	5	38	-	38	374	-	374
Other Income		-	-	-	-	-	-
TOTAL INCOME		**717,478**	**507,139**	**1,224,617**	**910,565**	**542,984**	**1,453,549**
EXPENDITURE ON							
Raising Funds	6	418,284	-	418,284	329,415	3,442	332,857
Charitable Activities - Residential Camps		235,200	522,392	757,592	267,481	570,083	837,564
TOTAL EXPENDITURE		**653,484**	**522,392**	**1,175,876**	**596,896**	**573,525**	**1,170,421**
NET INCOME / (EXPENDITURE)		63,994	(15,253)	48,741	313,669	(30,541)	283,128
Transfers Between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		**63,994**	**(15,253)**	**48,741**	**313,669**	**(30,541)**	**283,128**
RECONCILIATION OF FUNDS							
Total Funds Brought Forward		576,727	15,475	592,202	263,058	46,016	309,074
TOTAL FUNDS CARRIED FORWARD		**640,721**	**222**	**640,943**	**576,727**	**15,475**	**592,202**

All recognised gains and losses are included in the statement of financial activities. All transactions during the year relate to continuing activities. This statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006. The accompanying notes form an integral part of the financial statements.

Balance Sheet

As at 31 December 2021

	Note	2021 (£)	2020 (£)
FIXED ASSETS			
Intangible Assets	12	25,183	13,500
Tangible assets	13	35,903	43,408
TOTAL FIXED ASSETS		**61,086**	**56,908**
CURRENT ASSETS			
Stock	14	31,055	17,702
Debtors	15	170,613	182,704
Cash at bank and in hand		460,036	468,390
TOTAL CURRENT ASSETS		**661,704**	**668,796**
LIABILITIES			
Creditors: amounts falling due within one year	16	(81,847)	(133,502)
NET CURRENT ASSETS		**579,857**	**535,294**
TOTAL ASSETS LESS CURRENT LIABILITIES		640,943	592,202
Creditors: amounts falling due after more than one year		-	-
NET ASSETS		**640,943**	**592,202**
FUNDS OF THE CHARITY	18		
Restricted income funds		222	15,475
Unrestricted funds		640,721	576,727
TOTAL CHARITY FUNDS		**640,943**	**592,202**

The financial statements have been prepared in accordance with the provisions appplicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The accompanying notes form an integral part of the financial statements.

Joe Cronly
Chairman, on behalf of the Trustees
Approved by the trustees on 17 May 2022

Statement of cashflows

As at 31 December 2020

	Note	2021 (£)	2020 (£)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	23	**26,794**	**(51,914)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		38	374
Purchase of property, plant and equipment		(35,186)	(58,037)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(35,148)**	**(57,663)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash receipts from sale of equipment		-	150
NET CASH FROM FINANCING ACTIVITIES		**-**	**150**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**(8,354)**	**(109,427)**
Cash and cash equivalents at the beginning of the reporting period		468,390	577,817
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		**460,036**	**468,390**

	At 01.01.2021 (£)	Cash-flows (£)	At 31.12.2020 (£)
A. ANALYSIS OF CHANGES IN NET DEBT			
Cash at bank and in hand	468,390	(8,354)	460,036
Loans and finance lease obligations	-	-	-
TOTAL	**468,390**	**(8,354)**	**460,036**

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

Over The Wall is a private company limited by guarantee registered in England & Wales (registration number 3713232). The registered office address is Langstone Technology Park, Langstone Road, Havant, PO9 1SA. Over The Wall meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS102).

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B. GOING CONCERN BASIS

The trustees have reviewed income projections for the 12 months ending 31st December 2022 and high level forecasts for the period from 1st January 2023 to 31st December 2025. While there is no guarantee of future income, the Trustees note that we continue to receive significant support from the SeriousFun Children's Network and associated corporate donors, and remain in good standing as members of the Network. The charity has received confirmation of pledges for significant multi-year grants from the Kentown Wizard Foundation covering the period 2022 to 2024 in addition to a pledge of support from English Provender through the Newman's Own Foundation for 2022.

Total reserves increased by a modest amount in 2021 continuing to strengthen the level of cash available. The budget for 2022 has been set recognising that while we plan to resume residential camps this will be at a much lower activity level than in previous years. Cumulative income and expenditure is reviewed by the management team monthly and projected income/expenditure reviewed quarterly. Expenditure plans will be adjusted in accordance with projected available income On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. ACCOUNTING ESTIMATES

There are no accounting estimates that have a material impact on the future value of current assets and liabilities.

D. INCOME

Income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the value can be measured reliably. Income is deferred when it relates to activities in future accounting periods or where performance related conditions have not yet been met.

Grants and donations represent the amounts receivable by the charity from donors during the period. Gift aid on the donations is accounted for on an accruals basis when there is a valid declaration from the donor.

Government grant income is recognised when performance conditions have been satisfied. Grant income from the Coronavirus Job Retention Scheme is recognised in the accounting period it relates to.

Income from charity partners is recognised when performance related conditions have been met.

Donated assets, services and other gifts in kind are included in donations at fair value, being the actual or expected resale value for goods, or a reasonable estimate of the amount that the charity would be willing to pay for the goods or services consumed. An equivalent amount of the donations is included in costs. No amounts are included in the financial statements for services rendered by volunteers. An explanation of volunteer activities is included in the Trustees' Report and an estimate of its value given in Note 2.

E. EXPENDITURE

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 value added tax (VAT) is included with the expense item to which it relates.

Expenditure on raising funds - The costs of generating funds include the direct costs of fundraising activities, the costs of fundraising staff and contractors, and a proportion of support costs.

Expenditure on charitable activities - Charitable activities include the direct costs of the activity programmes, the costs of operational staff and contractors, and a proportion of support costs.

Support costs - Support costs comprise governance costs including the costs of external audit, central office functions and other costs that are not directly attributable to generating funds or charitable activities. These costs are allocated to these categories on a basis consistent with the use of the resources.

F. LEASED ASSETS

Rentals payable under operating leases are charged to the statement of financial activities evenly over the term of the lease.

G. PENSION COSTS

The charity makes contributions to a defined contribution pension scheme. Contributions to this scheme are charged to the statement of financial activities in the accounting period in which they fall due.

H. FOREIGN CURRENCY

Foreign currency transactions are translated into sterling at the rate of exchange ruling at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rate ruling at that date. All exchange differences are included in the statement of financial activities.

I. TAXATION

The charity is exempt from corporation tax on its charitable activities.

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

"Intangible and tangible fixed assets are stated at cost less accumulated depreciation or amortisation. Individual fixed assets costing less than £250 are not generally capitalised. Amortisation and depreciation is provided to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as follows:

INTANGIBLE FIXED ASSETS	
Software	3 years
TANGIBLE FIXED ASSETS	
Office & Computer Equipment	3-5 years
Camp Equipment	3-4 years
Motor Vehicles	5 years
Leasehold Improvements	3 years

K. STOCK

Stock comprises t-shirts and consumables for camp, fundraising stock and merchandise stock. All stock is valued at the lower of cost and net realisable value.

L. CASH AT BANK AND IN HAND

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

M. 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.

N. CURRENT LIABILITES AND PROVISIONS

Liabilities and provisions are recognised when there is a present obligation relating to a past event that can be estimated reliably and it is probable that there will be a transfer of funds to a third party. Creditors and provisions are usually measured at their settlement value after allowing for trade discounts.

O. FINANCIAL INSTRUMENTS

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value.

P. FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The aims and uses of the restricted funds are set out in note 18 to the financial statements.

Q. TERMINATION PAYMENTS

Staff termination payments are recognised immediately at the point they become unavoidable and are expensed.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
INCOME FROM DONATIONS AND LEGACIES						
Grants from trusts & foundations and others	11,489	364,054	375,543	292,500	279,332	571,832
Grants from the SeriousFun Children's Network	92,471	1,697	94,168	82,283	2,669	84,952
Donations from corporations	248,276	60,514	308,790	165,579	137,043	302,622
Donations from individuals, clubs and societies	321,241	10,874	332,115	246,078	82,940	329,018
Donations of goods & services for charitable use	30,607	-	30,607	45,309	-	45,309
	704,084	**437,139**	**1,141,223**	**831,749**	**501,984**	**1,333,733**

Donated goods and services consist of clothing, games, consumables, computer support services and other business services.

Volunteers gave an estimated 188 days of their time during the year (2020: 143). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £22,560 (2020: £17,200).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
INCOME FROM CHARITABLE ACTIVITIES						
Coronavirus Job Retention Scheme	-		-	61,765		61,765
Covid Small Business Grant Fund			-	10,000		10,000
Other government grants		70,000	70,000		27,000	27,000
Income from partner charities	10,400		10,400	-	14,000	14,000
	10,400	**70,000**	**80,400**	**71,765**	**41,000**	**112,765**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2021 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)
INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising events	-	-	-	6,436	-	6,436
Sponsorships and lotteries	132	-	132	-	-	
Sale of merchandise and other	2,824	-	2,824	241	-	241
	2,956	**-**	**2,956**	**6,677**	**-**	**6,677**

5. INVESTMENT INCOME

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6. ANALYSIS OF EXPENDITURE

	Staff Costs (£) Note 10	Other Direct Costs (£)	Support Costs (£) Note 7	Total 2021 (£)	Total 2020 (£)
RAISING FUNDS					
Cost of seeking donations grants & legacies	247,614	50,971	116,705	415,290	318,791
Cost of events	-	-	-	-	14,011
Cost of trading	-	55	-	2,994	55
	247,614	**53,965**	**116,705**	**418,284**	**332,857**
CHARITABLE ACTIVITIES					
Residential camps	-	-	-	-	-
On-line Camps & related activities	393,158	146,877	217,557	757,592	837,564
	393,158	**146,877**	**217,557**	**757,592**	**837,564**
Total Expenditure	**640,772**	**200,842**	**334,262**	**1,175,876**	**1,170,421**

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent. Other costs are apportioned to activities based on estimates of usage. Trading costs include the set up costs for a lottery leading to an in-year loss which will be recovered in future accounting periods.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable Activities (£)	Total 2021 (£)	Total 2020 (£)	Basis of Allocation
Premises and office Costs	15,173	36,182	51,355	50,130	Staff FTE and direct usage
General insurance	1,735	4,896	6,631	6,828	Staff and volunteers FTE
Support staff costs, including payroll costs	85,417	141,064	226,481	180,128	Time estimates
Information technology and depreciation	6,806	17,353	24,159	56,209	Staff and volunteers FTE
Financing and bank charges	201	480	681	819	Staff FTE
Governance	7,373	17,582	24,955	31,312	Staff and volunteers FTE
	116,705	**217,557**	**334,262**	**325,426**	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2021 (£)	2020 (£)
This Is Stated After Charging		
Amortisation	12,917	2,700
Depreciation for the year	18,091	21,784
Rentals payable under operating leases	34,073	40,726
Auditors remuneration	8,160	10,800

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2020: Nil). The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £1,040 (2020: £995). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2021 (£)	2020 (£)
Wages and salaries	703,873	718,580
Social security cost	56,104	56,528
Pension costs	34,589	36,602
Termination payments	5,096	5,096
Payments to contractors	88,173	12,400
	882,739	**829,206**

	2021	2020
EMPLOYEES EARNING OVER £60,000		
Employee benefits over £70,000	1	-
Employee benefits over £60,000	-	1

NUMBER OF EMPLOYEES		
Average head count	25	28
Average number of employees FTE	23	22

No termination payments due to redundancy were made to employees during the period (three in 2020).

The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Finance & Central Services, the Director of Business Development and the Director of Nursing (from 29.11.2022). The total employee benefits of the key management personnel of the charity were £204,799 (2020: £219,040).

The charity pays pension contributions of 6% to a defined benefit pension scheme. At year-end the outstanding contributions payable to the scheme were £7,607 (2020: £4,870). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £57,026 (2020: £13,580).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
COST		
At 1 January 2021	16,200	16,200
Additions	24,600	24,600
Disposals	-	-
At 31 December 2021	40,800	40,800
AMORTISATION		
At 1 January 2021	2,700	2,700
Charge for the period	12,917	12,917
Disposals	-	-
At 31 December 2021	15,617	15,617
NET BOOK VALUE		
At 31 December 2021	25,183	25,183
At 31 December 2020	13,500	13,500

Amortisation is included in expenditure on charitable activities in the statement of financial activities.

13. TANGIBLE FIXED ASSETS

	Office & other Equipment (£)	Camp Equipment (£)	Motor Equipment (£)	Leasehold improvements (£)	Total
COST					
At 1 January 2021	50,449	27,076	36,794	5,227	119,546
Additions	7,682	2,904	-	-	10,586
Disposals	(8,152)	-	-	-	(8,152)
At 31 December 2021	49,979	29,980	36,794	5,227	121,980
DEPRECIATION					
At 1 January 2021	40,642	23,524	6,745	5,227	76,138
Charge for the period	7,743	2,989	7,359	-	18,091
Disposals	(8,152)		-	-	(8,152)
At 31 December 2021	40,233	26,513	14,104	5,227	86,077
NET BOOK VALUE					
At 31 December 2021	9,746	3,467	22,690	-	35,903
At 31 December 2020	9,807	3,552	30,049	-	43,408

14. STOCK

	2021 (£)	2020 (£)
T shirts and consumables	31,055	17,702

15. DEBTORS

	2021 (£)	2020 (£)
Amounts owed by SeriousFun Children's Network	91,275	89,119
Prepayments	27,826	40,896
Accrued income	51,512	52,689
	170,613	**182,704**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 (£)	2020 (£)
Trade creditors	17,705	24,895
Social security	20,072	13,195
Other creditors	7,494	4,870
Accruals	19,176	19,672
Deferred income	17,400	70,870
	81,847	**133,502**

17. ANALYSIS OF DEFERRED INCOME

Deferred income consists of receipts from donors for charitable activities and staff costs for 2021 and future years.

	Donations for General Costs (£)	Donations for Camp Costs (£)	Donations for Staff Costs (£)	Total (£)
Balance at 1st January 2020	385,000	31,000	21,870	437,870
Amounts released to income from donations and legacies	(385,000)	(31,000)	(21,870)	(437,870)
Amounts deferred in the year		49,000	21,870	70,870
Balance at 31st December 2020	-	49,000	21,870	70,870

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

CURRENT YEAR	At 01.01.21 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.21 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	7,839	-	(7,839)	-	
SeriousFun Children's Network - network grant	-	1,697	(1,697)	-	-
Camp equipment	222	-	-	-	222
Residential camps	-	19,000	(19,000)	-	-
On-line camps	-	441,007	(441,007)	-	-
Outreach activities	-	441,007	(5,411)	-	-
Campership s	-	5,411	(40,024)	-	-
Covid Safety measures grant	7,414	40,024	(7,414)	-	-
		-	-	-	-
TOTAL FOR CHARITABLE ACTIVITIES	**15,475**	**507,139**	**(522,392)**	**-**	**222**
RESTRICTED FUNDS FOR RAISING FUNDS	-	-	-	-	-
TOTAL RESTRICTED FUNDS	**15,475**	**507,139**	**(522,392)**	**-**	**222**
UNRESTRICTED FUNDS					
Designated IT development funds	30,000	-	(30,000)	-	-
Designated permanent site fund	-	-	(33,323)	78,323	45,000
General funds	546,727	717,478	(590,161)	(78,323)	595,721
TOTAL UNRESTRICTED FUNDS	**576,727**	**717,478**	**(653,484)**	**-**	**640,721**

PREVIOUS YEAR	At 01.01.20 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.20 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-	27,839	(20,000)	-	7,839
Nursing Coordinator Programme	-	21,870	(21,870)	-	-
Camp Equipment	32,016	5,000	(36,794)	-	222
Campership s - general	6,000	75,000	(81,000)	-	-
Specific illness camps	-	62,162	(62,162)	-	-
Camps	8,000	333,617	(341,617)	-	-
SeriousFun Children's Network - network grant	-	1,198	(1,198)	-	-
Diversity & Inclusion	-	5,442	(5,442)	-	-
Covid Safety Measures	-	7,414	-	-	7,414
TOTAL FOR CHARITABLE ACTIVITIES	**46,016**	**539,542**	**(570,083)**	**-**	**15,475**
RESTRICTED FUNDS FOR RAISING FUNDS					
SeriousFun Children's Network - network grant	-	1,470	(1,470)	-	-
Diversity & Inclusion	-	1,972	(1,972)	-	-
Total for raising funds	-	3,442	(3,442)	-	-
TOTAL RESTRICTED FUNDS	**46,016**	**542,984**	**(573,525)**	**-**	**15,475**
UNRESTRICTED FUNDS					
Designated funds	-	-	-	30,000	30,000
General funds	263,058	910,565	(596,896)	(30,000)	546,727
TOTAL UNRESTRICTED FUNDS	**263,058**	**910,565**	**(596,896)**	**-**	**576,727**

RESTRICTED FUNDS	PURPOSE AND RESTRICTION IN USE
Camper Wellbeing programme	Funding to provide for the emotional needs of campers
SeriousFun Children's Network - network grant	Funding to support training and development of staff
Camp resources / materials / equipment	Funding for the purchase of specific camp resources, materials or equipment
Camperships	Funding for children from a specified geographic region or type
Camps	Funding for specific types of camp
Outreach	Funding for outreach activities in communities
Nursing Co-ordinator role	Funding for the Nursing Coordinator role
Fundraising resources	Funding for specific fundraising resources or events
Designated IT development	Funding designated by the charity for future development of IT resources
Designated permanent site fund	Funding designated by the charity for securing a long-term operating base

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.21 (£)
Intangible and tangible fixed assets	61,086			61,086
Current assets	599,082	45,000	17,622	661,704
Current liabilities	(64,447)	-	(17,400)	(81,847)
TOTAL NET ASSETS / (LIABILITIES)	**595,721**	**45,000**	**222**	**640,943**

PREVIOUS YEAR

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.19 (£)
Tangible fixed assets	56,908			56,908
Current assets	552,451	30,000	86,345	668,796
Current liabilities	(62,632)	-	(70,870)	(133,502)
TOTAL NET ASSETS / (LIABILITIES)	**546,727**	**30,000**	**15,475**	**592,202**

20. COMMITMENTS UNDER OPERATING LEASES

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land & Buildings		Other Operating Leases	
	2021 (£)	2020 (£)	2021 (£)	2020 (£)
Within one year	26,717	32,078	219	1,803
Between one and five years	46,140	14,157	274	445

Lease payments of £34,073 were recognised as an expense during 2021 (2020: £27,013)

21. FINANCIAL INSTRUMENTS

Over The Wall has basic financial instruments within the balance sheet including:

	2021 (£)	2020 (£)
Cash at bank and in hand	460,036	468,390
Debtors	92,129	89,119
Accrued income	50,658	52,689
Creditors	17,705	24,895

22. LIMITED LIABILITY

Over The Wall is a company limited by guarantee and has no share capital. The Articles of Association restrict the liability of each member in the event of winding up to £10.

23. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2021 (£)	2020 (£)
Net income/(Expenditure) for the reporting period (as per Statement of Financial Activities)	48,741	283,128
ADJUSTMENTS FOR:		
Investment income	(38)	(374)
Depreciation charges	31,008	24,484
Loss/ (profit) on sale of fixed assets	-	(92)
(Increase)/decrease in stocks	(13,353)	(4,818)
(Increase)/decrease in debtors	12,091	(4,836)
Increase/ (decrease) in creditors	(51,655)	(349,406)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**26,794**	**(51,914)**

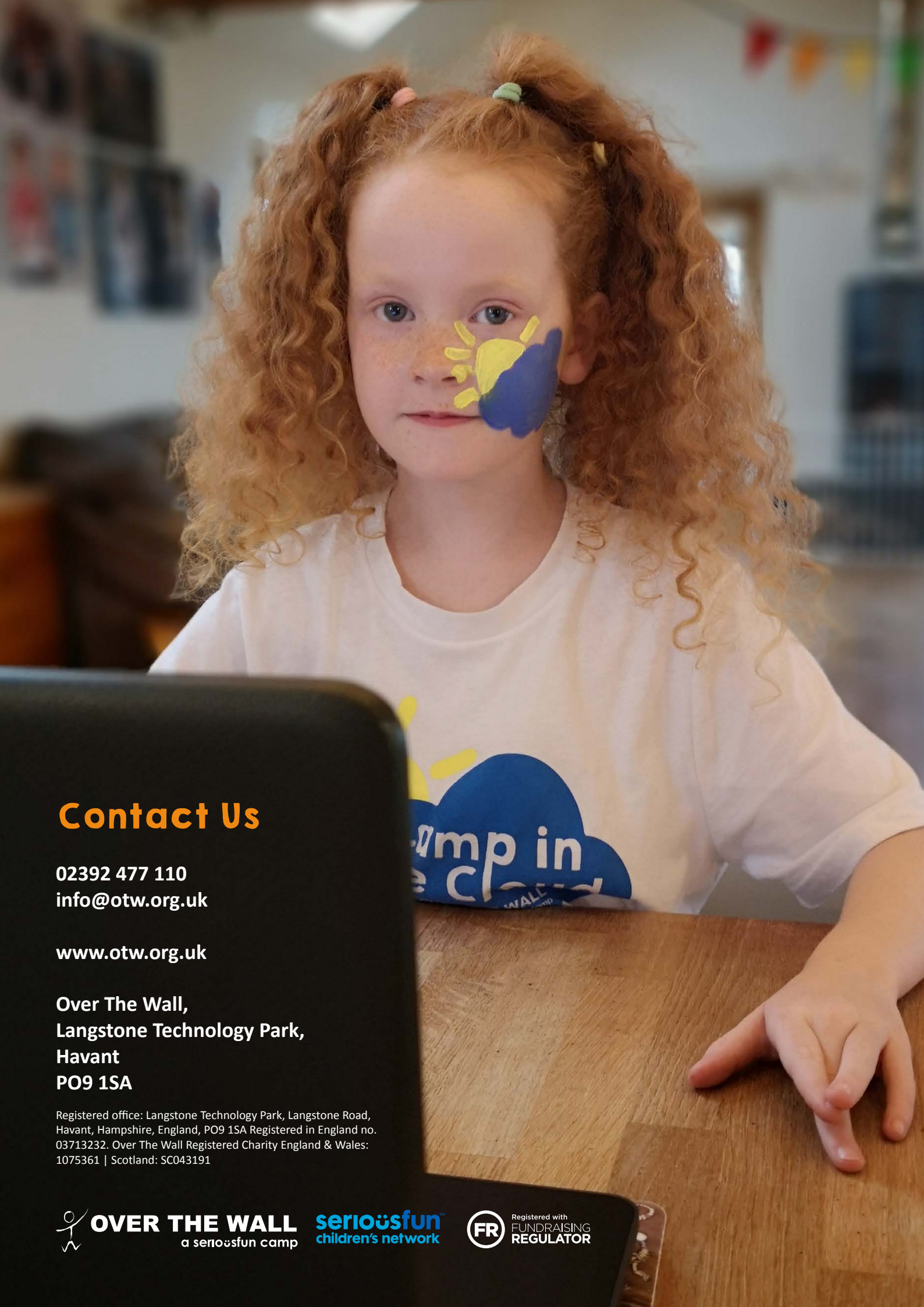
24. CAPITAL COMMITMENTS

	2021 (£)	2020 (£)
Capital expenditure authorised and contracted for at 31st December	28,200	24,600

Other information

Reference And Administrative Information

Charity Name	Over The Wall
Charity registration numbers	1075361 (England & Wales) SC043191 (Scotland)
Company registration number	3713232 (registered in England and Wales)
Principal address and registered office	Langstone Technology Park Langstone Road Havant PO9 1SA
Senior Management Team	Kevin Mathieson, CEO & Company Secretary Helen Alexander, Director of Finance & Central Services Allan Jolly, Director of Business Development Sally McCluskie - Director of Nursing Anna Wall-Budden - Director of Development
Trustees and Directors	Joe Cronly (Chairman) John Bremridge Margaret Blankson (Appointed 17th March 2021) Richard Chapman Cynthia Davis (Appointed 17th March 2021) Anthony Diamandakis Catherine Doran (Resigned 17th March 2021) Jonathan Goring Duncan King Kelly Koltes (Appointed 16th September 2021) Alma Lawrie Neil McDonald Anne Prendergast Thom O'Neill (Appointed 17th June 2021) Andrew Richards Jocelyn Sharp Anne Stevens (Resigned 17th March 2021) Dr Bianca Tiesman (Resigned 17th June 2021) Michelle Udrih Paul Wilcock
Auditors	Menzies LLP Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	HSBC Bank plc 33 The Borough Farnham Surrey GU9 7NJ



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Registered office: Langstone Technology Park, Langstone Road, Havant, Hampshire, England, PO9 1SA Registered in England no. 03713232. Over The Wall Registered Charity England & Wales: 1075361 | Scotland: SC043191

OVER THE WALL
a seriousfun camp

seriousfun children's network

Registered with FUNDRAISING REGULATOR

OVER THE WALL CAMP

England & Wales - Charity number 1075361

Accounts

OVER THE WALL

a serioüsfun camp

ANNUAL REPORT AND FINANCIAL STATEMENTS 2020

#MischiefAndMagic

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REVIEW OF THE YEAR

A Message From Our Chairman

2020 was a surprise in many ways, and a year of huge changes for Over The Wall. When the full impact of Covid-19 first struck, our initial projections for the year were very gloomy, and it seemed entirely possible that we would exhaust all of our modest reserves just to get to the end of the year.

However, Over The Wall's management team were decisive in their response. They took the tough decision to cancel camps early, and then pivoted the charity quickly to create and deliver an amazing set of online services for our beneficiaries, including the wonderful Camp in the Cloud (CitC) programme. This was all achieved despite a tough but necessary restructuring of the charity to cut costs, in which we had to let some people go who we really wanted to keep.

The creation of our different online services enabled us not only to meet our charitable objectives and retain pledged income from existing funders, but also to realise donations from new benefactors who responded positively to our service provision during the pandemic. Our Patrons, Ambassadors, Board members and other supporters have generously supported us throughout the year on various fundraising initiatives and this combined effort has enabled us to successfully navigate an exceedingly difficult period. My grateful thanks are extended to all of our funders during this tumultuous period.

Credit must also go to our campers and their families who signed up for a residential camp experience but then embraced the virtual camp and found

that they loved it. Thank you for placing your trust in us.

As always, our volunteers stood behind our efforts and although we needed fewer volunteers than in previous years, they were nonetheless essential in helping us plan and deliver CitC. Our trustees rallied round the management team during a period of momentous change, risk and uncertainty, and provided guidance and leadership throughout the year. The SeriousFun Children's Network also gave important support both operationally and financially, as all of the camps in our global network shared ideas and resources.

In the end, all of these different contributions helped us to end the year dramatically better than our initial expectations. Feedback on CitC was more positive than we could have hoped for and made us realise that our virtual offering is likely to be a strategic asset to further broaden our future reach.
We have developed a clear strategy to bounce back when it is safe to do so, and our plans were given an enormous boost by the generous support pledged by the Kentown Wizard Foundation for the next four years.

Due to early and decisive cost control and a strong fundraising performance, we ended the year with a good surplus and enter 2021 with a healthier reserve position than we have seen in prior years. We expect this will be a challenging year for fundraising, and our improved financial position will serve us in good stead as we prepare to rebuild our residential camps.

Most important of all is the amazing camper and parental feedback that we continue to receive, which is always a source of both pride and joy. I hope you enjoy reading about our eventful year.

Joe Cronly

Joe Cronly, Chairman

Image from 2019

A Message From Our CEO

Hello, and a very warm welcome to our 2020 Annual Review. With all our residential camps cancelled, our story for 2020 could have been a terribly negative one, but, as John F Kennedy once noted, "*When written in Chinese, the word crisis is composed of two characters -- one represents danger, and the other represents opportunity.*"

Our narrative for 2020 is about how we faced our specific danger quickly and decisively, then responded creatively to the opportunity presented to reinvent the way we deliver our services, ending the year positively, with a future full of new possibilities.

When we took the decision to cancel all 2020 camps in March, we knew we had to do something to achieve our charitable objectives. Our wonderfully creative staff rose to the challenge and focused their attention towards creating online activity sessions which started with 'Activity Blitz' that took place 3 times a week from April to June and then continued with 'Mischief Makers' until the end of the year. Our 'reach' figures for both totalled an incredible 237,759 with 31,933 engagements and interactions.

Whilst one section of our team delivered these sessions, the others focused on creating a higher-level experience for our campers and, as summer approached, we completed the development and trials of our new online resource we called 'Camp in the Cloud'. Its purpose was to deliver an inclusive and engaging online activity programme, where campers and families could experience the magic of a residential camp without leaving home.

As you can read later in this review, Camp in the Cloud was a tremendous success, and enabled us to offer an online camp to everyone offered a place to attend a residential camp and everyone on our waitlists. It has also laid a foundation for expanding our future services. As well as being a great interim solution for delivering services during Covid-19, the strategic benefit of Camp in the Cloud lies in providing us with a way to reach the many thousands of children living with serious illness who can never attend a residential camp, for whatever reason.

In the second half of the year, we turned our attention to life after Covid-19 and future services. For 2021 our focus is on making Camp in the Cloud even better. Our base assumption is that public health considerations mean that it will not be possible to run residential camps this year but when residential camps do resume, we will come roaring back.

Our plans were given an enormous boost by the Kentown Wizard Foundation, who pledged funding of £1.8m over four years to enable us to rebuild our residential camp programmes and to develop Camp in the Cloud further, which will help us to enhance our offering and reach many thousands more children and their families. This wonderful endorsement will help ensure we rebound from the Covid-19 crisis stronger and better than before.

Finally, I would like to highlight, in the wake of the rise of the Black Lives Matter movement, our realisation that we hadn't done enough as an organisation to promote greater racial diversity, equity and inclusion within the charity. Our response is summarised on the next page.

I hope you enjoy reading our 2020 report.

Kevin Mathieson

Kevin Mathieson, Chief Executive

Diversity Statement

As a childern's charity our beneficiaries are at the heart of everything we do and our approach to diversity, inclusion and representation is guided by this principle.

We are committed to ensuring maximum accessibility to all our camp programmes, and, specifically, we want to ensure that no-one misses out on the opportunities we provide because they can't recognise a place for themselves.

Knowing the transformative impact that role models can have, we want to ensure that our volunteers and camp staff are reflective of our beneficiaries in terms of visible and non-visible characteristics, including ethnicity, gender, and disability. This is equally applicable to our wider team, namely, employees at all levels, volunteers and our board members. We want to ensure that regardless of where you are in the Over The Wall community any difference you have is valued.

Our core value of inclusivity will be visable in everything we do, whether we are at a camp, talking on social media or elsewhere, and we will act positively and decisively whenever we fall short, either as an organisation, or where we feel members of our community aren't living up to our values. We recognise we all have a responsibility when it comes to living our values, and we commit to taking action to ensure that Over The Wall is as representative and inclusive as it can be.

The death of George Floyd caused an immediate response of grief and anger, as well as the examination by individuals and organisations across the world about how we respond to such deaths and the racism that they expose in Western society.

This prompted Over The Wall to respond in a proactive way and examine how we, as an organisation involving trustees, staff, volunteers and campers, could become more responsive to issues of race, representation and diversity and be representative of the communities we serve.

Our Actions

We commissioned A New Normal, experts in this area, to help us challenge what we do and how we do it and support us to identify ways in which we could take positive action.

Over a six-month period we have:

- Improved the diversity of our Board members
- Employed staff specifically located in the Midlands, to help us reach out and engage with diverse, minority and hard to reach communities
- Reviewed and refreshed our policies and procedures informed by and reflecting our new statement on diversity and representation
- Introduced monthly education sessions for all staff, trustees and volunteers and complemented these with more detailed training
- Reviewed our website, social media and publicity material to ensure we are representing all the communities that we serve

While we have made a good start we are aware that there is still more we can do and our work continues.

Image from 2019

OUR IMPACT

Camp in the Cloud

Camp in the Cloud (CitC) was developed in just eight weeks, with the objective of providing campers with an online alternative to the physical camps that were no longer possible. We wanted to offer campers the same mixture of fun, mischief and games, while also using our traditional approach of therapeutic recreation (discussed further on page 23) to deliver similar benefits of improved well being, resilience, connectivity and friendship.

We created a secure, online platform for our campers and their families to utilise at the same time as those who were due to attend the original camp that they had applied for. The aim was to build a platform that reflects what campers described to us as the most important aspects of residential camp: such as Cabin Chat, recognising and rewarding positive attributes, and the opportunity to develop new friendships and have fun.

Camp in the Cloud was designed and developed in partnership with children, young people and families and we really listened to what they wanted from the platform. Focus groups were held with campers who had attended Health Challenge, Sibling or Family Camps before, and we ensured we received a cross section of views from children and young people of different ages and from parents/guardians. Their feedback helped us shape what we needed to offer both on and off the platform.

Every camper originally offered a place at our cancelled residential camps was invited to attend Camp in the Cloud instead. We also invited those on our waitlists and together this totalled 1576 potential beneficiaries. We sent out an activity box comprising everything a child or family would need to participate in Camp in the Cloud, even down to the cocoa needed for Cabin Chat. In total 689 campers actively participated in Camp in the Cloud, and another 853 campers received materials in our Seriously Fun boxes. Camp in the Cloud was supported by our staff team and experienced volunteers. We had 207 volunteering opportunities available, and these were covered by 71 volunteers.

Some of the most popular activities from CitC were Cabin Chat, the escape room, Paul's treasure hunt and virtual brilliance beads. We were thrilled that we were able to put together this program at such short notice, and overall feedback from campers was hugely positive, with a net promoter score of 93 (Health Challenge) and 89 (Siblings). By way of comparison, 71 would be a high score for education and training services.

689 Active campers

71 Volunteers

853

Extra campers received an activity box

2020 Camp Highlights

Our original plan was to run a total of 19 residential camps, from March – October, serving 1225 campers.

- 5 Health Challenge Camps
- 3 Siblings Camps
- 3 Family Camps
- 8 Partnership Camps

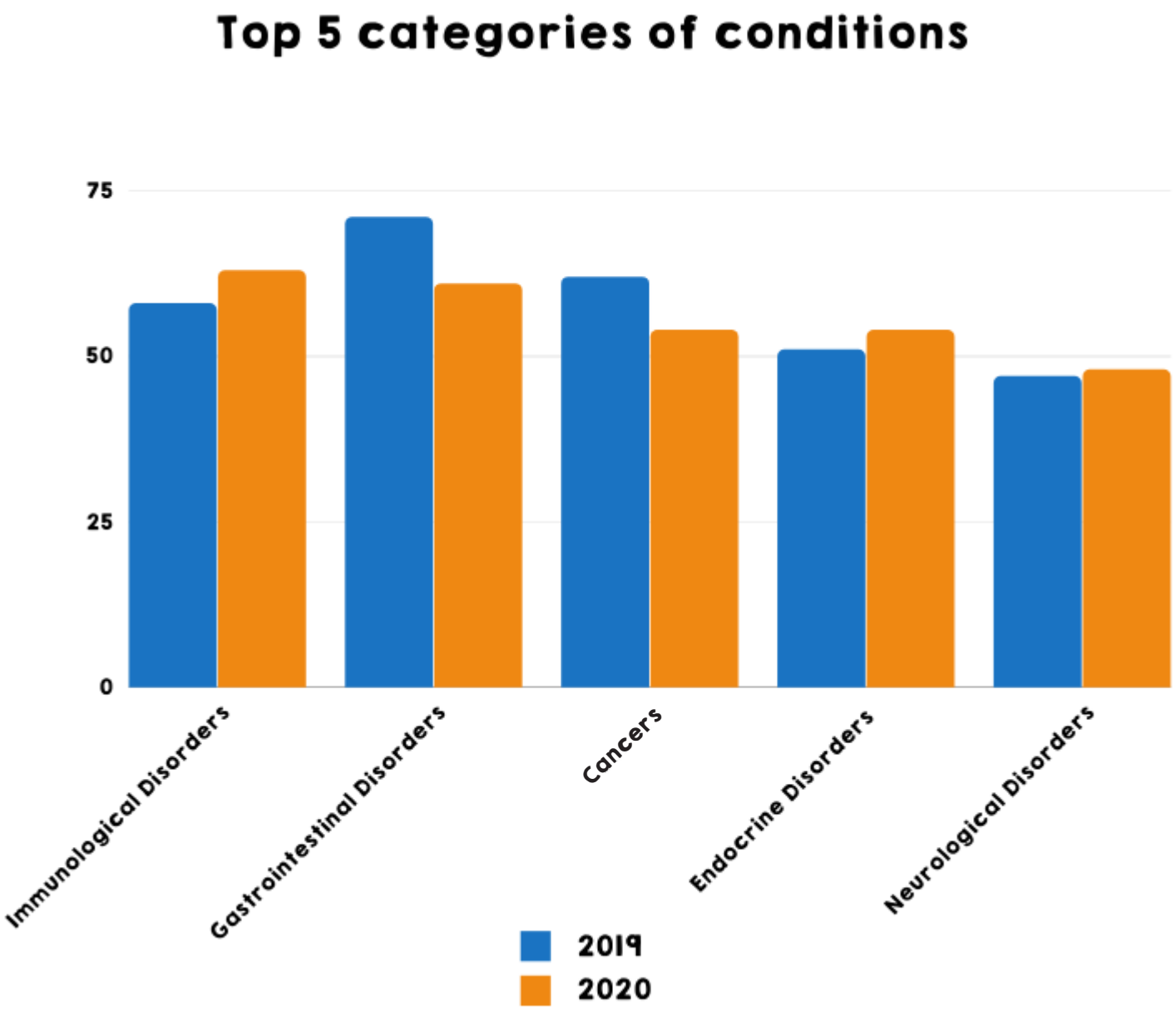
As the pandemic struck in March we quickly realised that it would not be possible to run residential camps and took the very difficult decision to cancel our entire program of camps. Pivoting quickly, in response to the pandemic, we wanted to maintain an online presence. Interactive, online content was provided across Over The Wall's social media accounts (Instagram, Facebook and Twitter) and the website, with the aim of keeping children and families entertained during lockdown; combating isolation, building confidence and self-esteem, improving mental health and promoting quality family time. This also allowed for our campers and volunteers to engage with us, using a coordinated, reliable, and consistent structure.

From this, our Weekly Activity Blitz was created to help campers through the first Lockdown. From March - June, every Monday, Wednesday and Friday, content was released on our social media channels. Each day was themed: Monday Mayhem, Wellbeing Wednesday, and Family Fun Friday. Providing a daily fun activity for campers and families stuck at home during lockdown.

As lockdown began to ease and children went back to school, the Weekly Activity Blitz was scaled back and **#MischiefMaker** was created. #MischiefMaker consisted of weekly videos which provided activity ideas for campers, with demonstrations.

Distribution of Medical Conditions

Over The Wall camps are available to campers with a very wide range of health challenges, as well as to their siblings and families. The top 5 categories of conditions for 2020 were: immunological disorders, gastrointestinal disorders, cancers, endocrine disorders and neurological disorders.



"Having a laugh in lockdown for them was really important. They could also forget what was going on outside. Having things to do kept them busy and really helped them whilst they were inside. It was great that Over The Wall could reach out to the children and give them something so wonderful, when nothing else was available for them."

- Camper Parent

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Outcomes: The Difference We Aim To Make

Improve psychosocial well-being

Our camps are nurturing and supportive. Activities are challenging but accessible and fun, designed to support campers to try new things. Campers are encouraged to focus on what they can do rather than what they cannot. They discover they can do things they never dreamed possible, enhancing self-belief, and giving them the confidence to cope better outside camp.

Develop coping strategies, resilience and independence

Campers are encouraged to participate in new and challenging experiences with 'education through

participation', a key component of camp. Through purposeful activities campers explore new ways to deal with the challenges they face in daily life, gaining a more positive and resilient outlook.

Increase connectivity and friendship

Children and families spend time with others, who share the same challenges, frustrations and fears. New friendships and peer support networks are developed within a safe and inclusive environment, providing time to reconnect, reflect and grow.

Images from 2019 & 2020

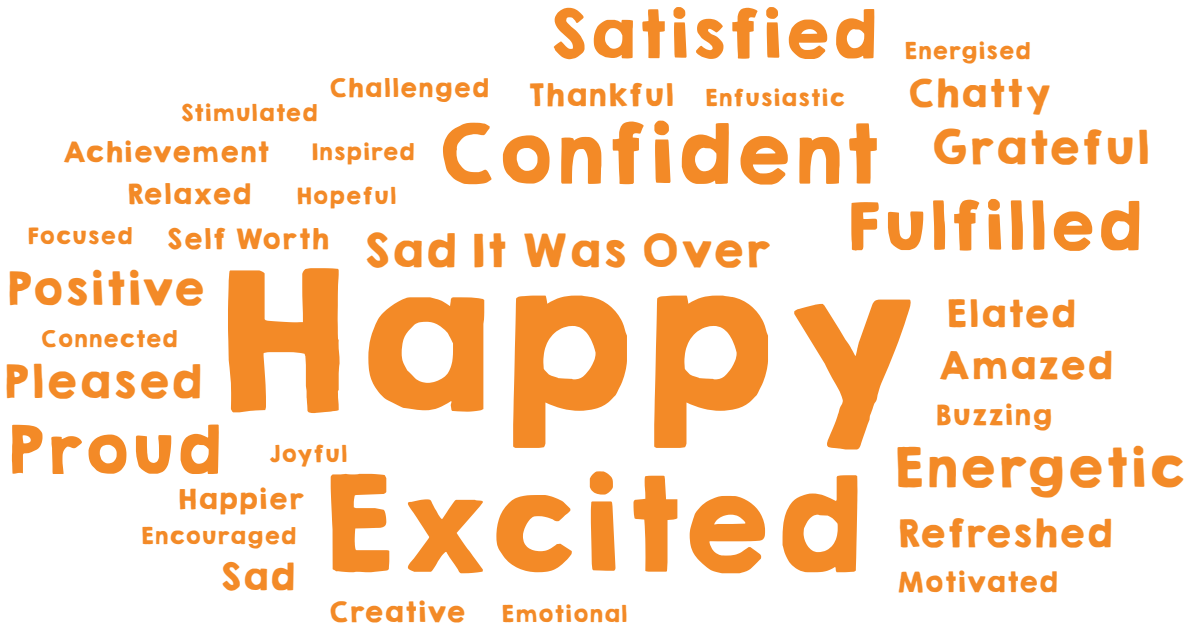
Camper Feedback on Camp in the Cloud

Campers' views are key to what we do at Over The Wall and just as we do at physical camps, we actively seek their views after they participate to see if our planned outcomes were met. We were delighted to learn that the camper outcomes reported from Camp in the Cloud were similar to those achieved at our residential camps.

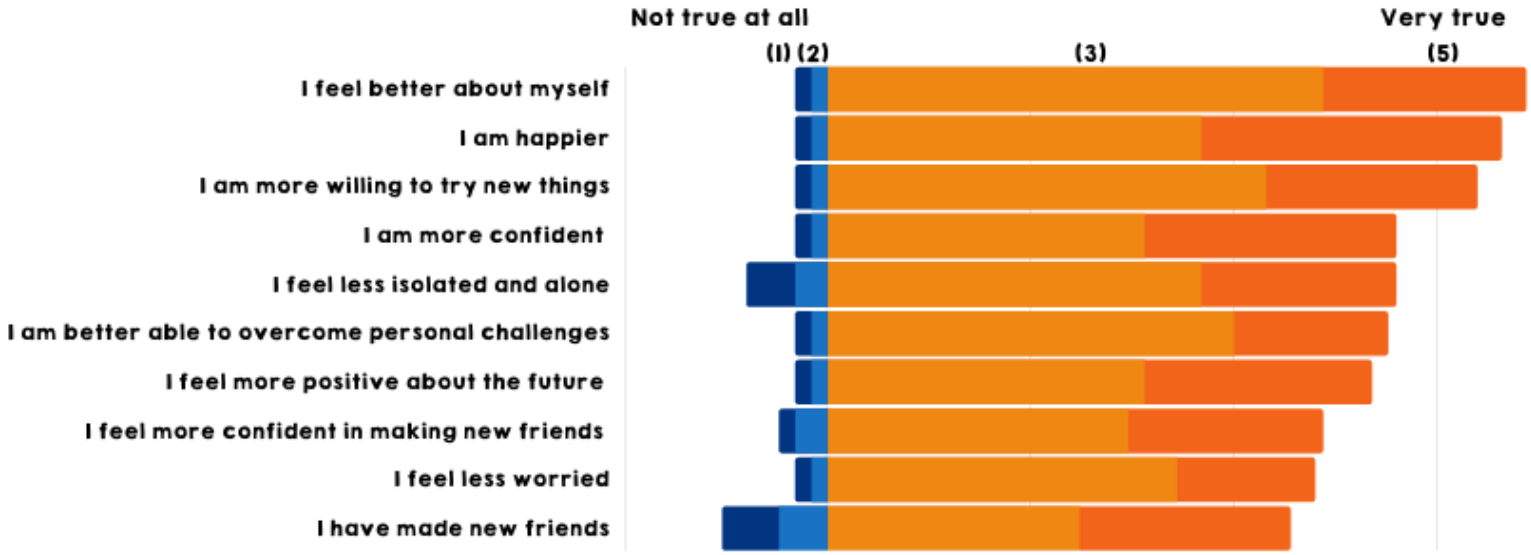
We consulted extensively with campers and their families to review CitC 2020 as we planned for CitC 2021, and have added a number of refinements and improvements, including a mobile friendly version. Bringing together a design team of digital and gaming experts to work alongside our employees, volunteers, trustees and camper families, we look forward to launching an even more exciting and accessible platform for 2022 with more content designed to be accessed throughout the year and in many more situations.

Feelings Before Camp

Feelings After Camp



Agreement with Statement Following Camp in the Cloud



87% say they 'feel better about myself' and 83% say they are happier' following Camp in the Cloud.

Volunteering

Volunteer participation on Camps in the Cloud was vital, albeit with very limited places. Volunteers were involved in supporting Cabin Chats, as Cabin Chat Facilitators, during our Health Challenge and Siblings Camp in the Clouds. As of March 2020, there were 603 volunteer applications for our planned residential camps and from these we were able to be supported by 71 of our amazing volunteers, covering 207 sessions.

"Through singing, facepaint and generally sillyness you get to watch and be a part of children growing in confidence."**- Volunteer**

Image from 2019

Fundraising

The impact of the pandemic had a significant and detrimental impact on three of our key fundraising income streams, namely Corporates, Community and Events. Our largest income stream, from grant-giving Trusts and Foundations, was also threatened as much of our projected income was predicated on our delivery of residential camps. However, the creation of Camp in the Cloud allowed us to continue to deliver services in a way that many of our funders appreciated and very generously supported.

2020 also marked the final year of a significant three-year funding commitment from the Kentown Wizard Foundation and we are extremely grateful for the support they provided in allowing us to use funding earmarked for residential camps to instead create online services that benefitted so many children and their families during the various lockdowns. We are very proud that they have subsequently committed to a second multi-year grant to support the development of Camp in the Cloud and the return of residential camps when that is possible.

We are also very grateful to the Masonic Foundation who increased their funding when they learned about our Camp in the Cloud project.

However, despite these and other wonderful supporters, and purely as a result of the pandemic, our fundraising income for 2020 declined from an inital budget of £1,867k to an actual £ 1,367k and was 12.2% lower than 2019.

During the year we made a long-term commitment to build our individual giving income stream by recruiting an experienced fundraiser to develop the foundational work needed to optimise the future support we might receive from individuals making one-off gifts and regular donations. The investment needed to make this income stream work will take a number of years to break-even but thereafter should provide a generous return to support our valuable work.

We are registered with the Fundraising Regulator and our fundraising handbook provides guidance and process for those raising funds on behalf of the charity. We are aware of our professional obligations to vulnerable people and committed to achieving the standards outlined by the Fundraising Regulator and by GDPR. We have not received any complaints regarding inappropriate fundraising activity by members of staff or those fundraising on our behalf.

Thank you!

We are incredibly grateful to all those who gave us their support in 2020 and helped us deliver more magic and mischief to some of the most vulnerable children in the UK, and to our new funders for 2021.

Our principal supporters are listed below:

Trusts and Foundations

Alan Jenkins Memorial Trust
BBC Children in Need
Baron Davenport's Charity
Bernard Sunley Foundation
Cruden Foundation Ltd
DM Thomas Foundation for Young People
Doris Field Charitable Trust
Gerald Palmer Eling Trust Company
Gowling WLG (UK) Charitable Trust
Kentown Wizard Foundation
Newman's Own Foundation
Rank Foundation
SeriousFun Children's Network
Shared Care Scotland - Better Breaks
Shared Care Scotland - Creative Breaks
St James' Place Foundation
Tesco Centenary Grants
The Adamson Trust
The Band Trust
The Bassil Shippam & Alsford Trust
The Calleva Foundation
The Carmela & Ronnie Pignatelli Foundation
The Chrimes Family Charitable Trust
The D'Oyly Carte Charitable Trust
The Hugh Fraser Foundation
The JTH Charitable Trust
The Joseph and Ann Slater Memorial Fund
The Lynn Foundation
The Masonic Charitable Foundation
The Openwork Foundation
The Patricia Wright Charitable Trust
The Pleasance Trust
The Q Charitable Trust
The Robertson Trust
The Sir Jules Thorn Charitable Trust
The Sobell Foundation
The Souter Charitable Trust
The Zochonis Charitable Trust
WED Charitable Trust
Zurich Community Trust

Corporates

Abercrombie & Fitch
Alexion
Allergy Therapeutics
Boston Scientific
Coloplast
Curatrix Technologies
GSK
Hasbro
Kenwood De'Longhi
Krispy Kreme
Phillips 66
Rite Aid
Sempre Analytics
Servier
Takeda
Vodafone

Major Donors

George Baker
Jackie Borrett
Katie Bullivant
Gordon Cooper
Joe and Tamsin Cronly
Valerie Day
Anthony Diamandakis
James Ketchell
Mark Siggers
Andrew Williams
Lara Zibners-Lohr

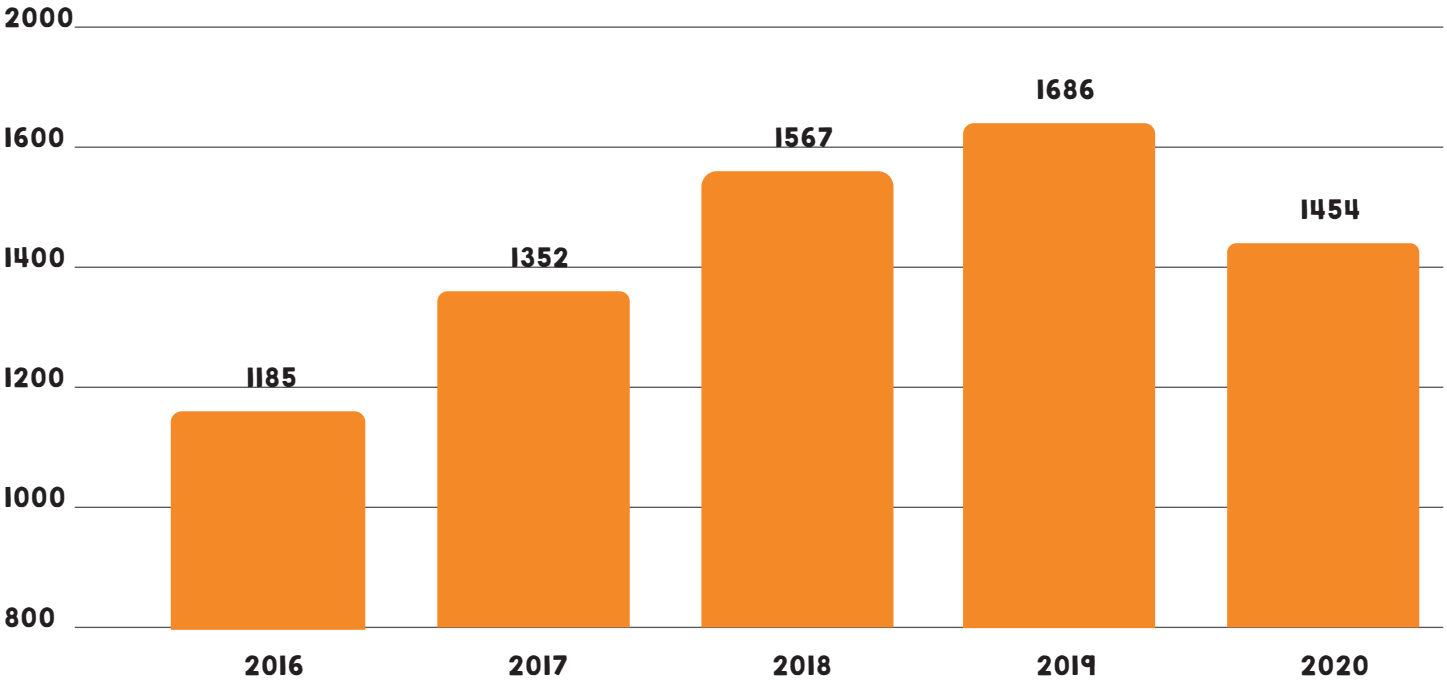
"Camp in the Cloud kept me in touch with Over The Wall which was really fun. It reminded me I'm not the only person with medical problems as when I am at home I am the only one that needs medical care and has to be careful what I eat. Over The Wall had thought of everything I needed for the week, including hot chocolate for cabin chat!"

- Camper

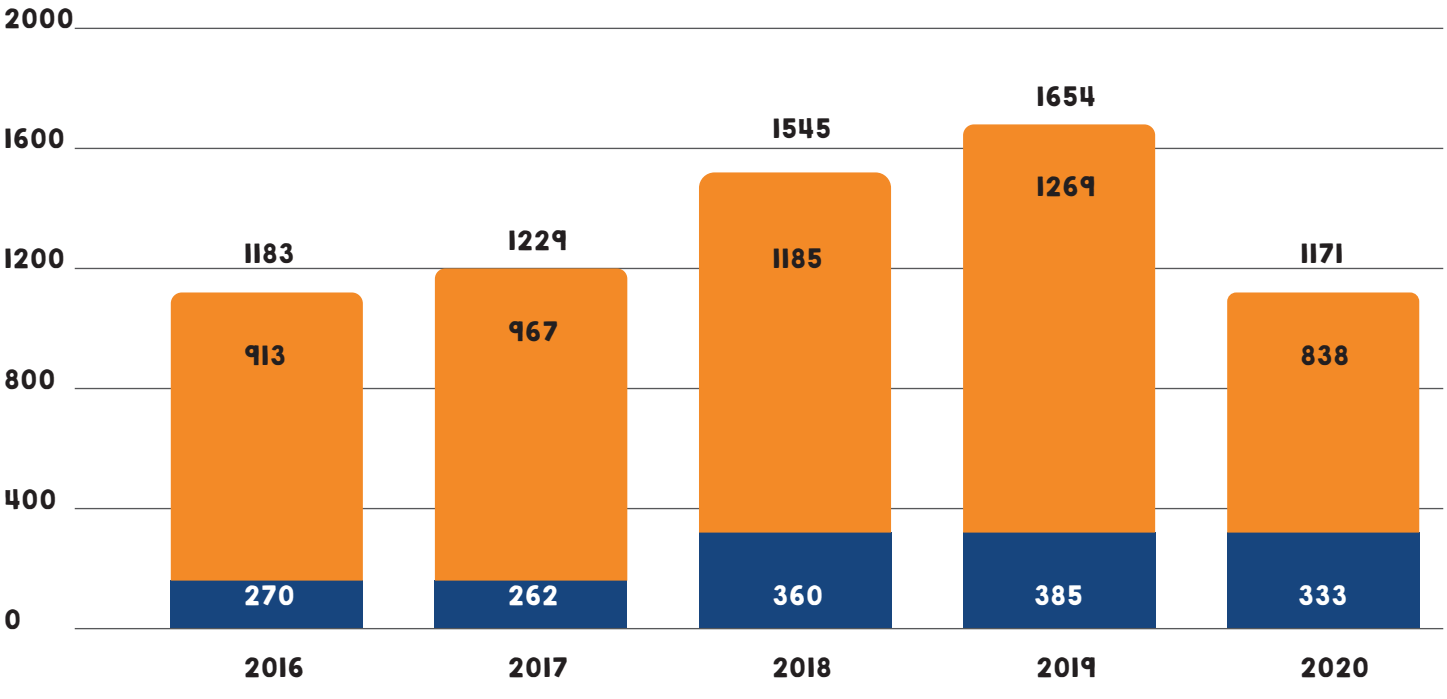
Financial Information

Income, charity funds and camper numbers had increased steadily over the previous five years. Financially, 2020 was a very different year, as a result of Covid-19, and a temporary pause on the steady growth achieved over the years shown. When we first took the decision to cancel camps we had anticipated ending the year with a significant deficit, but with strong cost control and better than expected fundraising at the end of the year we achieved a relatively strong surplus. There is more detailed information about the 2020 financial position later in this report.

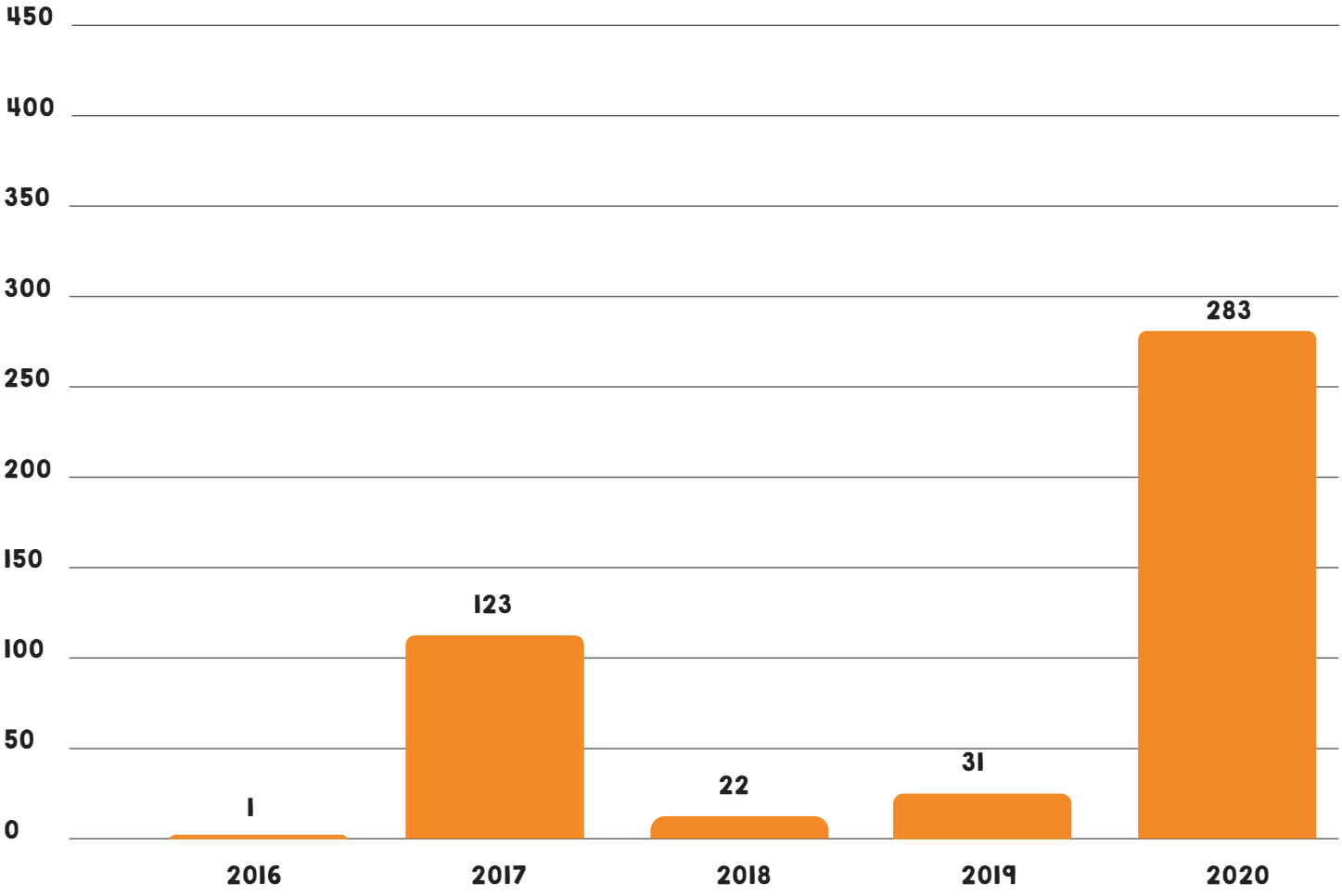
INCOME £'000



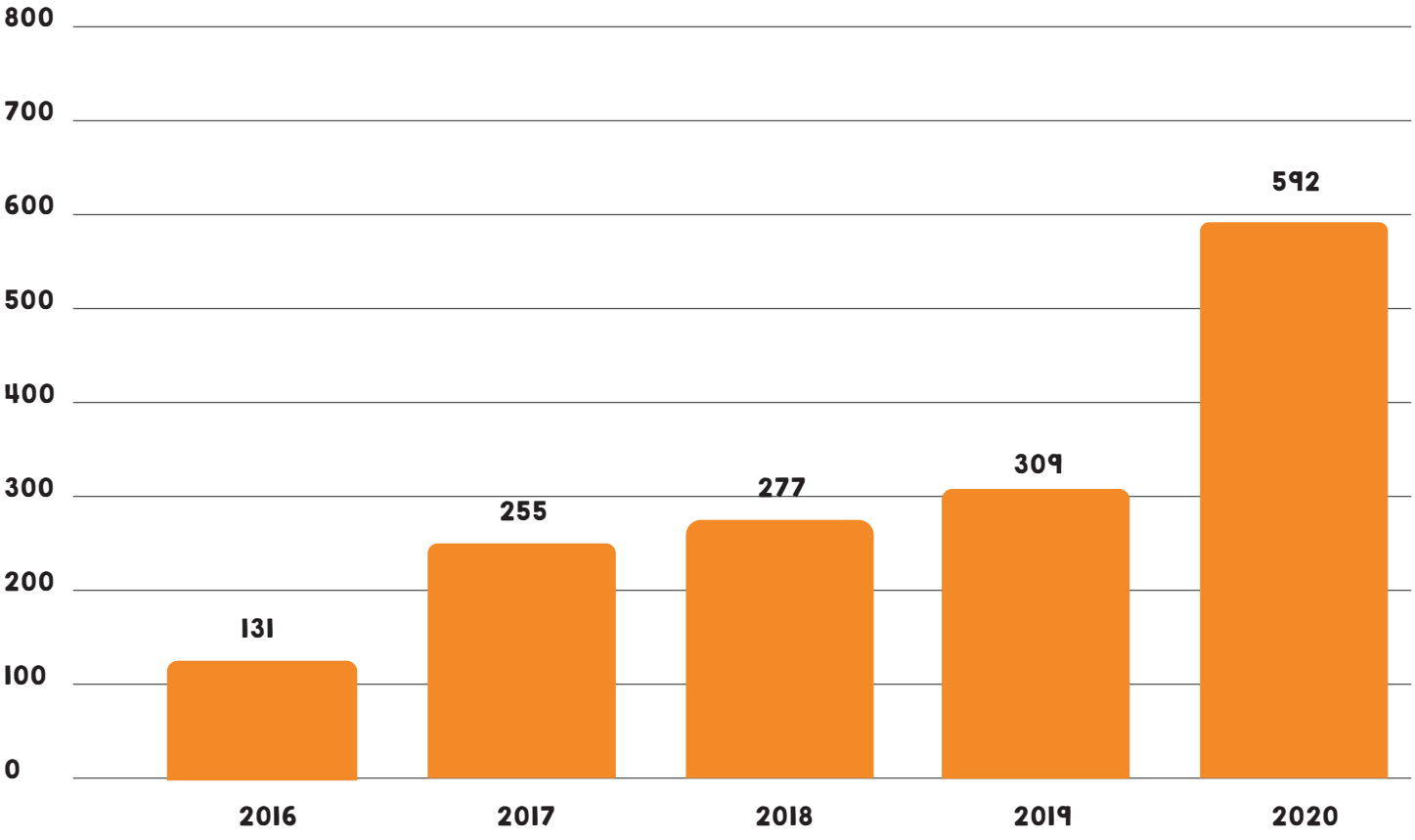
EXPENDITURE £'000



NET SURPLUS £'000



TOTAL FUNDS £'000



GOVERNANCE

Trustees Report

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2020.

Objectives and Activities

Public Benefit

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

Charity Objects

The objects of the charity are to promote or assist in the promotion of the relief of sickness, suffering and distress in seriously ill children and young people by providing therapeutic and educational recreation for them, their siblings and their families.

Activities

Our free, therapeutic recreation programmes help to develop the confidence, self-esteem, coping strategies and relationships of our campers. We strive to make each a memorable, fun and empowering experience. All in a physically and medically safe environment. Our Therapeutic Recreation programme focuses on helping our campers to realise the incredible abilities and talents they possess. This model is a multi-step programme based around Challenge, Success, Reflection and Discovery.

Our Vision

Our vision is to provide every child living with the challenges of a serious illness or disability, and their families, access to our free-of-charge transformational programmes.

Our Mission

We provide a variety of free-of-charge, therapeutic recreation programmes to improve the quality of life for children and their families and help limit the debilitating negative impact of social isolation that often accompanies serious childhood illness/disability.

Through participation in fully supported and proven programmes of fun-filled recreational and educational activities, our programmes promote inclusion and a sense of belonging, whilst developing confidence, self-esteem, coping strategies and peer relationships.

Therapeutic Recreation

We encourage campers to become the hero of their own stories and realise their incredible talents and abilities.

Intentional Programming
A wide variety of activities encourage campers to step outside their comfort zones

Challenge by Choice
With guidance and encouragement, campers learn to challenge themselves

Physical & Emotional Safety
Campers enter a safe, supportive and fun environment

Inspire Confidence
Campers are assessed ahead of camp to ensure they can gain enjoyment from all of our activities

Success
Every challenge is met with success

Positive Labelling
Campers are praised and encouraged - to recognise their success

FUN!

Challenge, Success, Reflection, Discovery

Reflection
Specific time dedicated to encourage campers to internalise their success

Discovery
They discover something for the first time - that they can achieve more

Lasting Impact
Children leave with improved confidence, increased sense of independence, improved self-esteem and increased resilience

OVER THE WAL
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Safeguarding Children Commitment

There is nothing more important to us than safeguarding children. Over The Wall is committed to best practice that seeks to safeguard all children and young people who engage with our services.

All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of camper arrivals and we operate a strict two adult policy whereby no adult should ever be alone with a child.

We are committed to safer recruitment through selection, vetting and screening practices. All volunteers and staff are required to hold an up to date and valid enhanced DBS/PVG certificate. These practices aim to recruit the most safe and suitable people to work or volunteer for us.

Quality Assurance

Up until the closure of our residential camps in 2020 owing to Covid-19, we had been inspected annually by Ofsted and been designated as 'Outstanding' on every occasion. Although our online services are not subject to Ofsted scrutiny, we are 100% committed to delivering the same exacting standards of quality and safety.

SeriousFun Children's Network

More than 30 years ago, Paul Newman the Hollywood actor, started a camp where children could escape the fear and isolation of their medical conditions and, in his words, "raise a little hell". This one camp launched a quiet movement that led to a global network. Over The Wall is the UK member of the SeriousFun Children's Network, a growing community of 30 independent camps, all serving the needs of children with serious illnesses and their families, always free of charge.

Whilst Over The Wall is an independent UK charity, we receive much benefit from being a member of the SeriousFun Children's Network through valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond our reach. The SeriousFun Children's Network also requires member camps to meet the highest standards possible for camp programmes, medical care and safety, and carries out annual inspection visits and assessments to ensure this is the case.

Custodian Trustee Arrangements

The charity does not hold any assets on behalf of other charities.

OVER THE WALL
OVER THE WALL
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Camp in the Cloud

Achievements and Performance

In responding to the Covid-19 crisis we set 3 objectives for the charity:

To ensure the safety of our campers, families, volunteers and staff

We very reluctantly concluded that we could not safely provide any residential camps during 2020 and developed new on-line services to meet the needs of children and their families. Camp in the Cloud became the main replacement for our usual residential activities and we were able to provide the following:

CAMP NAME	CAMPERS: OFFERED CITC	CAMPERS: ACTIVE PARTICIPANTS	CAMPERS: BOX ONLY
SCOTLAND HEALTH CHALLENGE	43	28	15
SCOTLAND SIBLINGS	70	50	20
SOUTH HEALTH CHALLENGE	69	39	29
SOUTH SIBLINGS	74	41	33
MIDLANDS/SOUTH SIBLINGS	85	54	28
MIDLANDS HEALTH CHALLENGE	97	51	47
MIDLANDS SIBLINGS	57	45	16
SOUTH FAMILY CAMP	189	67	122
INFLAMMATORY BOWEL DISEASE/ECH /SNAC FAMILY CAMP	211	57	154
ANTHONY NOLAN/ IMMUNOLOGY FAMILY CAMP	100	45	55
MIDLANDS FAMILY CAMP	188	74	114
DIABETES FAMILY CAMP	149	54	95
NORTH FAMILY CAMP/DEBRA/ CHSF FAMILY CAMP	160	50	110
ALLERGY & DIABETIC HEALTH CHALLENGE CAMP	83	34	15
TOTAL	1576	689	853

To ensure Over The Wall survives the Covid-19 crisis

With a modest level of reserves, addressing the financial challenge of Covid-19 was core to the survival of the charity. We recognised the need to both control costs and maintain restricted income, which is dependent on the delivery of promises made to donors. We proactively engaged with donors and charity partners to explain the steps we were taking to develop alternative services for children and their families. The majority of our donors were supportive of our work and agreed to transfer funding to the new Camp in the Cloud programme when we were unable to provide residential camps. We were able to offer on-line partnership camps to 8 of our charity partners during the year, recognising that a reduced financial contribution from them in the short term would protect future relationships for the following year and help us to meet targets set by donors.

To ensure Over The Wall retained sufficient organisational health to resume services after the crisis

With so much uncertainty around Covid-19 case numbers and the vaccination programme we hoped to be able to resume residential camps in 2021, but expected that this too was likely to be disrupted. While we were unable to retain all our staff we engaged as many of the team as we could in developing Camp in the Cloud. Our experience during the year and consultation with campers helped us to better understand the most valued and beneficial elements of camp. From this we developed a 5-year plan to broaden our on-line camps for those children unable to attend camp as well as to resume residential camps from 2022.

Image from 2019

Plans For The Future

During 2020 we created our strategy for the period 2021-2025. It provides a long-range view of our intended destination as well as a road map for our annual plans and it will invariably change during this period, especially as we are experimenting with new methods of operational delivery. Nevertheless, no journey can be undertaken without first having a planned destination, some milestones and a budget, so we commence knowing we will have to review and amend this plan along the way. An accompanying set of financial projections for the same period has been created and approved by the board in December 2020.

Strategic Priorities

We have identified four strategic areas upon which we will continuously focus, namely:

1. Operational Delivery

(i) We will resume residential camps as soon as it is safe to do so and within four years will be serving over 1000 campers annually.

(ii) We will develop our Camp in the Cloud programme to reach children who are not able to atttend residential camp and to provide over 5000 meaningful engagement experiences annually by 2025.

2. Financial Health

(i) We will generate a surplus each year in order to add to our reserves.

(ii) We will have no less than six months of budgeted expenditure as reserves by 2025.

3. Organisational Health

(i) Over The Wall will become an employer of choice.

(ii) We will be graded 'Outstanding' by OFSTED.

4. Charity Development

(i) We will work collaboratively with others to develop our online services.

(ii) We will seek to acquire a permanent site for Over The Wall and aspire to be running services from that site by 2025.

We look forward to reporting back on progress in future years.

OVER THE WALL
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Financial Review

Covid-19 had a significant effect on the financial activities of Over The Wall in 2020. Income generation was not just impacted by the difficult fundraising environment but by the complete cessation of our only usual activity - residential children's camps.

In March 2020 we forecast that income would be 40% or more below our planned budget and took immediate action, cast aside the original budget and implemented a plan to deliver a secure virtual camp experience while avoiding a significant financial deficit. Our rapid response combined with better than expected income and lower costs resulted in a surplus of £283k for the year.

Income

2020 income for the year at £1,453k was 13.8% below 2019 income, including £61k from the Coronavirus Job Retention Scheme and £10k from the Covid Small Business Grant Fund. We were grateful to receive this government support which gave us time to consider our future staffing needs. Without this support income would have been 18.0% below 2019 income of £1,685k.

The biggest impact was on income from charitable activities which reduced from £119k in 2019 to £14k in 2020 as we were unable to provide residential camps to charity partners. Community fundraising fell by 15.1% and major event income by 86.9%, both a result of the cancellation of fundraising events.

While the lack of residential camps had the potential to very substantally reduce income from our trust and foundation funders, our strong relationships and their continued support during the year, particularly from the Kentown Wizard Foundation, meant that trust and foundation grants at £571k were only 8.1% below 2019 levels (£622k).

We were immensely grateful to our major donors who generously contributed £249k in donations to support our Camp in the Cloud activities as well as advice, contacts and gifts in kind for the activity boxes. Support from the Seriousfun Children's Network was again invaluable as we received £84k in direct grants and further grants and donations of £209k from network-wide corporate relationships. This included a special grant totalling £80k from the Newman's Own Foundation who recognised the challenges faced by SeriousFun camps in 2020. A further £93k was donated directly to Over The Wall by other corporate donors.

Expenditure

Total expenditure decreased by £483k, or 29.2%, to £1,170k (2019: £1,653k) with the most significant reduction being in residential facilities costs. These reduced by 94.3% from £308k to £17k. Staff costs including travel were the other significant area of reduction by 14.4% from £1,009k in 2019 to £864k in 2020. While some of this was through natural turnover, we sadly had to terminate some permanent and seasonal roles. We invested £16k in the development of our on-line platform plus technical support and hosting, and increased expenditure on materials for activity boxes to camper families. As a result total expenditure on charitable activities reduced by 34.0% to £837k (2019: £1,269k).

Overall, fundraising expenditure decreased due to reduced staff costs but in the final quarter of the year we began to invest in an individual giving programme and now have a new individual giving strategy. Support and governance costs reduced in total from £451k to £325k as more staff time was directly utilised in operational activities than in 2019. Governance costs increased slightly from £29k to £31k as a result of consultancy support to improve diversity within the charity.

Reserves

In line with guidance from the Charity Commission the trustees have reviewed both current reserves and future plans for the charity in determining appropriate levels for reserves.

The most significant financial risks are an increased requirement for working capital to cover growth plans, changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure resulting in restructuring costs. On that basis the trustees have determined that it would be prudent to hold minimum free unrestricted reserves of 3 months of budgeted expenditure with the aim of increasing that to 6 months' expenditure to allow for future growth. The calculated target range of reserves is £292k to £585k based on budgeted expenditure for 2021, although this will increase with planned growth in future years. By way of indication, 2019 expenditure would imply a range of £413k - £827k.

Free unrestricted reserves after deduction of fixed assets and designated funds are £503k (2019: £239k) falling within this range and equivalent to 4.63 months based on 2021 expenditure.

Going concern

Our response to the turbulence of 2020 demonstrated our ability to adapt quickly to changing circumstances, and the resulting surplus has significantly strengthened our cash balances.

We have reviewed our plans for the next two years and budgeted for further development of on-line services and the resumption of residential camps. We have already secured a pledge of multi-year funding towards both on-line and residential camps.

The biggest financial risk to the charity is our reliance on donations. In late 2020 we asked external fundraising consultants to review our fundraising activities and to help develop our fundraising strategy for the next three years. This identified the potential for significant increases in income from current levels and we have committed the resources to support this.

Based on the above, the trustees consider that Over The Wall is a going concern for at least twelve months from the date of the approval of these accounts.

Structure, Governance And Management

Over The Wall is a charitable company limited by guarantee, incorporated on 9 February 1999 and registered as a charity with the Charity Commission on 5 May 1999 and separately with the Scottish Charity Regulator on 7 June 2012. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The Board of Trustees

Over The Wall is governed by the Board of Trustees. No trustees are paid for their time and the board consists of at least three members with no maximum number. Trustees are appointed by election and must receive the votes of the majority of those present to be elected. Trustees may serve for up to 3 periods of 2 years with the potential for additional blocks of 2 years to be granted. The trustees are also the members and directors of the company.

In common with most UK charities, our trustees are drawn from all walks of life including parents of children who have experienced camp; volunteers; medical professionals; individuals with particular skills which can assist us; senior business people and others who share a common interest to help us deliver continuously improving outcomes and services to seriously ill children and their families.

On appointment, trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp and are invited to attend an annual away day with the charity staff at which presentations given by the staff provide a good insight into the operational and administrative aspects of the charity.

Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity.

The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights.

Mr Joe Cronly was Chairman for the whole of 2020 and the trustees who served during the year are shown under Reference and Administration Information on page 55.

Board Committees

A number of committees and advisory groups have been formed to support the Board of Trustees and to provide a greater depth of direction and governance on specific aspects of the charity. These committees and their respective responsibilities are set out below:

Executive Committee

The Executive Committee comprises a smaller number of trustees who participate in a telephone conference call monthly, when the full Board does not meet. Its purpose is to monitor, and respond if need be, to ongoing financial matters and risks as well as providing a forum where decisions can be made on behalf of the Board that cannot wait until the quarterly meetings.

Operations Committee

The Operations Committee is chaired by a trustee with membership drawn from individuals who have experience of camp, mostly as volunteers. It meets two to three times a year: in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded, and with the option of a third meeting in Autumn to further review progress.

Clinical Advisory Board

The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. Membership of the Clinical Advisory Board is drawn from medical and nursing professionals, many of whom are clinical volunteers. This committee also has responsibility, along with OpsCom, for reviewing and overseeing safeguarding matters. CAB meets twice a year: in January to review successes and lessons learnt from the previous season and to review plans for the coming season, and again in May to ensure learning has been embedded.

Development Board

The Development Board assists with raising funds for the charity, creating strategic links with commercial organisations and, more generally, to raise the profile of the charity. Membership of the Development Board is drawn from the trustees, senior managers from larger commercial organisations and other influential individuals. The Chief Executive Officer and other members of the staff fundraising team, as appropriate, also attend the meetings.

Risk Management Committee

The Risk Management Committee aims to review, challenge, advise and vouchsafe on behalf of the Board the risk analysis provided by the Senior Management Team. This seeks to identify each risk in terms of impact and likelihood and any further measures needed to mitigate their occurrence. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other risk managers from within the organisation as required. The Risk Management Committee meets twice a year.

Audit Committee

The Audit Committee meets once a year, by teleconference, to review and authorise the annual accounts along with the auditors.

The Senior Management Team

The Senior Management Team consists of the CEO, the Director of Business Development and the Director of Finance & Central Services and it meets formally every two weeks and between when required. SMT reviews recent performance, short term outlook, strategic requirements along with any other urgent matters, SeriousFun Network and Board issues.

Management Team

The Management Team comprises all managers and meets fortnightly with the SMT to make tactical decisions, raise queries/concerns and ensure that work across the charity is properly coordinated. This group also serves as the performance management forum to monitor performance every quarter.

Risk Management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below.

Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at monthly Senior Management Team meetings. Risks are positioned within the Risk Matrix according to the level of risk, providing clear oversight, and the Risk Matrix is reviewed by the Risk Management Committee.

The current main risks by area are:

Service delivery

- Communicable disease affecting our ability to provide residential services, or impacting upon organisational growth and income generation.
- Failure to meet camper target figures expected by donors.
- Lack of suitably skilled staff for online service delivery and development
- Online safeguarding

Fundraising and partnership

- Funding volatility leading to unbudgeted drop in income; inability to meet commitments to deliver services and pay employees; adverse impact on reserves and future service delivery plans.
- Inability to meet charity partners' planning and budget timelines leading to loss of income; inability to meet camper target numbers; reputational damage.

Clinical

- Lack of clinical staff to cover existing roles and to prepare for future camps.

Organisational

- Damaging media allegations leading to reputational damage; negative impact on camper and volunteer recruitment; loss of funding and risk to growth plans.
- Failure to comply with relevant legislation or to pass external inspections leading to penalties; withdrawal of permission to run camps; loss of funding.

Finance

- Insufficient free reserves leading to lack of working capital and inability to pay bills or staff.
- Financial fraud or theft leading to inability to pay staff or bills; reputational damage; loss of funding.

The usual risks associated with running residential camps have been removed from the risk register until we return to providing these services again, likely to be in 2022.

Arrangements For Setting Pay

The Board of Trustees is responsible for defining Over The Wall's pay policy and reviewed the Chief Executive's salary and that of the senior management team in 2020. Wider staff salary reviews are carried out at least triennially, the last being carried out in 2020. The charity aims to pay at a competitive level with other similar sized charities, but not to compete with the public or private sector. The charity has committed on a voluntary basis to paying at least the Real Living Wage to all employees, which is higher than the National Minimum Wage and National Living Wage.

Statement Of Directors Responsibilities

The trustees, who are also the directors of Over The Wall for the purposes of company law, are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the auditors

In so far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. The trustees have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

A resolution to re-appoint Menzies LLP as auditors was approved in March 2020.

Small company exemption

The trustees' annual report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees

Joe Cronly
Chairman
Date: 14-May-2021

Auditor's Report

Independent Auditor's Report to the Members of Over The Wall

OPINION

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including 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 charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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 charitable company 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 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 director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included reviewing the budget for the year ended 31 December 2021 and subsequent periods and challenging the assumptions made by the Trustees in these calculations.

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 charitable company'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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

OPINIONS 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the directors 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 directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees 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 charitable company'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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S 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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.

- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.

- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

    - » Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
    - » Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
    - » Challenging assumptions and judgments made by management in its significant accounting estimates; and
    - » Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.

- As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

    - » Posting of fraudulent journal entries
    - » Posting of fraudulent payments and receipts in the accounting software
    - » Authorisation, processing, and payment of fraudulent expenses
    - » Timing of revenue recognition

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. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: **https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx.**

USE OF OUR REPORT

This report is made solely to the charitable company'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 charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Janice Matthews FCA, Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor
Chartered Accountants
Statutory Auditor
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Dated: 17-May-2021
Menzies LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

FINANCIAL STATEMENTS

Over The Wall Company Registration 03713232 (A company limited by guarantee)

Statement of Financial Activities (including income and expenditure account)

Financial Year Ended 31 December 2020

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME AND ENDOWMENTS FROM							
Donations and Legacies	2	831,749	501,984	1,333,733	1,039,097	427,520	1,466,617
Charitable Activities	3	71,765	41,000	112,765	37,188	119,650	156,838
Other Trading Activities	4	6,677	-	6,677	61,532	-	61,532
Investment Income	5	374	-	374	814	-	814
Other Income		-	-	-	-	-	-
TOTAL INCOME		**910,565**	**542,984**	**1,453,549**	**1,138,631**	**547,170**	**1,685,801**
EXPENDITURE ON							
Raising Funds	6	329,415	3,442	332,857	374,670	10,150	384,820
Charitable Activities - Residential Camps		267,481	570,083	837,564	777,950	491,226	1,269,176
TOTAL EXPENDITURE		**596,896**	**573,525**	**1,170,421**	**1,152,620**	**501,376**	**1,653,996**
NET INCOME / (EXPENDITURE)		313,669	(30,541)	283,128	(13,989)	45,794	31,805
Transfers Between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		**313,669**	**(30,541)**	**283,128**	**(13,989)**	**45,794**	**31,805**
RECONCILIATION OF FUNDS							
Total Funds Brought Forward		263,058	46,016	309,074	277,047	222	277,269
TOTAL FUNDS CARRIED FORWARD		**576,727**	**15,475**	**592,202**	**263,058**	**46,016**	**309,074**

All recognised gains and losses are included in the statement of financial activities. All transactions during the year relate to continuing activities. This statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006. The accompanying notes form an integral part of the financial statements.

Balance Sheet

As at 31 December 2020

	Note	2020 (£)	2019 (£)
FIXED ASSETS			
Intangible Assets	12	13,500	-
Tangible assets	13	43,408	23,413
TOTAL FIXED ASSETS		**56,908**	**23,413**
CURRENT ASSETS			
Stock	14	17,702	12,884
Debtors	15	182,704	177,868
Cash at bank and in hand		468,390	577,817
TOTAL CURRENT ASSETS		**668,796**	**768,569**
LIABILITIES			
Creditors: amounts falling due within one year	16	(133,502)	(482,908)
NET CURRENT ASSETS		**535,294**	**285,661**
TOTAL ASSETS LESS CURRENT LIABILITIES		592,202	309,074
Creditors: amounts falling due after more than one year		-	-
NET ASSETS		**592,202**	**309,074**
FUNDS OF THE CHARITY	18		
Restricted income funds		15,475	46,016
Unrestricted funds		576,727	263,058
TOTAL CHARITY FUNDS		**592,202**	**309,074**

The financial statements have been prepared in accordance with the provisions appplicable to companies subject to the small companies regime under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The accompanying notes form an integral part of the financial statements.

Joe Cronly
Chair of trustees on behalf of the trustees
Approved by the trustees on 14-May-2021

Statement of cashflows

As at 31 December 2020

	Note	2020 (£)	2019 (£)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	23	**(51,914)**	**(22,844)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		374	814
Purchase of property, plant and equipment		(58,037)	(12,897)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		**(57,663)**	**(12,083)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash receipts from sale of equipment		150	100
NET CASH FROM FINANCING ACTIVITIES		**150**	**100**
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		**(109,427)**	**(34,827)**
Cash and cash equivalents at the beginning of the reporting period		577,817	612,644
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		**468,390**	**577,817**

	At 01.01.2020 (£)	Cash-flows (£)	At 31.12.2020 (£)
A. ANALYSIS OF CHANGES IN NET DEBT			
Cash at bank and in hand	577,817	(109,427)	468,390
Loans and finance lease obligations	-	-	-
TOTAL	**577,817**	**(109,427)**	**468,390**

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

Over The Wall is a private company limited by guarantee registered in England & Wales (registration number 3713232). The registered office address is Langstone Technology Park, Langstone Road, Havant, PO9 1SA. Over The Wall meets the definition of a public benefit entity under the Financial Reporting Standard applicable in the UK and Republic of Ireland, (FRS102).

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

B. GOING CONCERN BASIS

Covid-19 has had a material impact on both our income and activities in 2020, most significantly that we were unable to provide any residential camps during 2020. We do not expect to run any residential camps in 2021 with current projections for a gradual resumption from 2022. In March we took immediate steps to protect our relationships with trusts and foundation funders, major donors and corporate funders. Recognising the impact on charity partners we have also prioritised long term relationships over immediate income with the expectation that this will facilitate future revenue generation. In late 2020 we undertook a strategic review of fundraising to mitigate the effects of Covid-19 and this identified the potential for a significant uplift in donations from individuals and from corporate supporters. We are investing in the capacity to support this growth.

In mitigation of the income reduction we were immediately able to reduce direct expenses and staff costs when it became clear that we would be unable to safely run residential camps. We anticipate that it will take a number of years to return to previous levels of activity for these camps with a beneficial impact on expenditure. Alongside this we have secured an agreement for multi-year funding from a key funder to support our virtual outreach programme, and for the recruitment of staff when we rebuild our residential camp capacity. There is a large reduction in deferred income between 2019 and 2020 as a result of the change in timing of this key funding, which we expect to fall within the year of funding in future years rather than towards the end of the prior year which was previously the case.

Our intial 2021 budget (approved in December 2020) projected that Over The Wall would break even during the year. In Q1 2021 we have increased income projections based on an updated fundraising strategy and now forecast a modest surplus to add to reserves in line with prior years. On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. ACCOUNTING ESTIMATES

There are no accounting estimates that have a material impact on the future value of current assets and liabilities.

D. INCOME

Income is included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received and the value can be measured reliably. Income is deferred when it relates to activities in future accounting periods or where performance related conditions have not yet been met.

Grants and donations represent the amounts receivable by the charity from donors during the period. Gift aid on the donations is accounted for on an accruals basis when there is a valid declaration from the donor.

Government grant income is recognised when performance conditions have been satisfied. Grant income from the Coronavirus Job Retention Scheme is recognised in the accounting period it relates to.

Income from charity partners is recognised when performance related conditions have been met.

Donated assets, services and other gifts in kind are included in donations at fair value, being the actual or expected resale value for goods, or a reasonable estimate of the amount that the charity would be willing to pay for the goods or services consumed. An equivalent amount of the donations is included in costs. No amounts are included in the financial statements for services rendered by volunteers. A detailed explanation of volunteer activities is included in the Trustees' Report and the amount of volunteer time donated and an estimate of its value is given in Note 2.

E. EXPENDITURE

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 value added tax (VAT) is included with the expense item to which it relates.

Expenditure on raising funds - The costs of generating funds include the direct costs of fundraising activities, the costs of fundraising staff and contractors, and a proportion of support costs.

Expenditure on charitable activities - Charitable activities include the direct costs of the residential activity camps, the costs of camp and operational staff and contractors, and a proportion of support costs.

Support costs - Support costs comprise governance costs including the costs of external audit, central office functions and other costs that are not directly attributable to generating funds, or charitable activities. These costs are allocated to these categories on a basis consistent with the use of the resources.

F. LEASED ASSETS

Rentals payable under operating leases are charged to the statement of financial activities evenly over the term of the lease.

G. PENSION COSTS

The charity makes contributions to a defined contribution pension scheme. Contributions to this scheme are charged to the statement of financial activities in the accounting period in which they fall due.

H. FOREIGN CURRENCY

Foreign currency transactions are translated into sterling at the rate of exchange ruling at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated into sterling at the exchange rate ruling at that date. All exchange differences are included in the statement of financial activities.

I. TAXATION

The charity is exempt from corporation tax on its charitable activities.

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

Intangible and tangible fixed assets are stated at cost less accumulated depreciation or amortisation. Individual fixed assets costing less than £250 are not generally capitalised. Amortisation and depreciation is provided to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life as follows:

INTANGIBLE FIXED ASSETS	
Software	3 years
TANGIBLE FIXED ASSETS	
Office & Computer Equipment	3-5 years
Camp Equipment	3-4 years
Motor Vehicles	5 years
Leasehold Improvements	3 years

K. STOCK

Stock comprises t-shirts and consumables for camp, fundraising stock and merchandise stock. All stock is valued at the lower of cost and net realisable value.

L. CASH AT BANK AND IN HAND

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

M. 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.

N. CURRENT LIABILITES AND PROVISIONS

Liabilities and provisions are recognised when there is a present obligation relating to a past event that can be estimated reliably and it is probable that there will be a transfer of funds to a third party. Creditors and provisions are usually measured at their settlement value after allowing for trade discounts.

O. FINANCIAL INSTRUMENTS

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value.

P. FUND ACCOUNTING

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects. Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The aims and uses of the restricted funds are set out in note 18 to the financial statements.

Q. TERMINATION PAYMENTS

Staff termination payments are recognised immediately at the point they become unavoidable and are expensed.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM DONATIONS AND LEGACIES						
Grants from trusts & foundations and others	292,500	279,332	571,832	259,264	363,176	622,440
Grants from the SeriousFun Children's Network	82,283	2,669	84,952	119,729	385	120,114
Donations from corporations	165,579	137,043	302,622	267,649	52,794	320,443
Donations from individuals, clubs and societies	246,078	82,940	329,018	344,058	10,150	354,208
Donations of goods & services for charitable use	45,309	-	45,309	48,397	1,015	49,412
	831,749	**501,984**	**1,333,733**	**1,039,097**	**427,520**	**1,466,617**

Donated goods and services consist of clothing, games, consumables, computer support services and equipment.

Volunteers gave an estimated 143 days of their time during the year (2019: 4040). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £17,200 (2019: £404,000).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM CHARITABLE ACTIVITIES						
Coronavirus Job Retention Scheme	61,765		61,765			
Covid Small Business Grant Fund	10,000		10,000			
Other government grants		27,000	27,000	37,188		37,188
Income from partner charities		14,000	14,000		119,650	119,650
	71,765	**41,000**	**112,765**	**37,188**	**119,650**	**156,838**

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising events	6,436	-	6,436	49,283	-	49,283
Sale of merchandise and other	241	-	241	12,249	-	12,249
	6,677	**-**	**6,677**	**61,532**	**-**	**61,532**

5. INVESTMENT INCOME

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6. ANALYSIS OF EXPENDITURE

	Staff Costs (£) Note 10	Other Direct Costs (£)	Support Costs (£) Note 7	Total 2020 (£)	Total 2019 (£)
RAISING FUNDS					
Cost of seeking donations grants & legacies	200,057	31,859	86,875	318,791	333,006
Cost of events	5,716	5,813	2,482	14,011	17,415
Cost of trading	-	55	-	55	34,399
	205,773	**37,727**	**89,357**	**332,857**	**384,820**
CHARITABLE ACTIVITIES					
Residential camps	-	-	-	-	1,269,176
On-line Camps & related activities	451,941	149,555	236,068	837,564	
	451,941	**149,555**	**236,068**	**837,564**	**1,269,176**
Total Expenditure	**657,714**	**187,282**	**325,425**	**1,170,421**	**1,653,996**

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent. Other costs are apportioned to activities based on estimates of usage. The fully costed allocation shows a loss on trading activities in 2019 although trading did generate a small positive cash margin as intended.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable Activities (£)	Total 2020 (£)	Total 2019 (£)	Basis of Allocation
Premises and office Costs	11,900	38,230	50,130	87,935	Staff FTE and direct usage
General Insurance	1,795	5,033	6,828	7,702	Staff and volunteers FTE
Support staff costs, including payroll costs	54,415	125,713	180,128	262,304	Time estimates
Information technology and depreciation	12,689	43,520	56,209	65,541	Staff and volunteers FTE
Financing and bank charges	218	601	819	(1,158)	Staff FTE
Governance	8,341	22,971	31,312	28,730	Staff and volunteers FTE
	89,358	**236,068**	**325,426**	**451,054**	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2020 (£)	2019 (£)
THIS IS STATED AFTER CHARGING		
Amortisation	2,700	
Depreciation for the year	21,784	14,385
Rentals payable under operating leases	40,726	37,356
Auditors remuneration	10,800	7,600

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2019: Nil).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £995 (2019: £837). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2020 (£)	2019 (£)
Wages and salaries	718,580	828,879
Social security cost	56,528	67,557
Pension costs	36,602	35,245
Termination payments	5,096	-
Payments to contractors	12,400	19,200
	829,206	**950,881**

	2020	2019
EMPLOYEES EARNING OVER £60,000		
Employee benefits over £70,000	-	1
Employee benefits over £60,000	1	-

NUMBER OF EMPOLYEES		
Average head count	28	33
Average number of employees FTE	22	26

Termination payments were made to 3 employees during the period (nil in 2019) due to redundancy.

The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Services, the Director of Finance & Central Services, and the Director of Business Development. The total employee benefits of the key management personnel of the charity during the year were £219,040 (2019: £209,659).

The charity pays pension contributions of 6% to a defined contribution pension scheme. At year-end the outstanding contributions payable to the scheme were £4,870 (2019: £6,507). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £13,580 (2019: £49,110).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
COST		
At 1 January 2020	-	-
Additions	16,200	16,200
Disposals	-	-
At 31 December 2020	16,200	16,200
AMORTISATION		
At 1 January 2020	-	-
Charge for the period	2,700	2,700
Disposals	-	-
At 31 December 2020	2,700	2,700
NET BOOK VALUE		
At 31 December 2020	13,500	13,500
At 31 December 2019	-	-

Amortisation is included in expenditure on charitable activities in the statement of financial activities.

13. TANGIBLE FIXED ASSETS

	Office & other Equipment (£)	Camp Equipment (£)	Motor Equipment (£)	Leasehold improvements (£)	Total
COST					
At 1 January 2020	47,537	26,447	-	5,227	79,211
Additions	4,414	629	36,794	-	41,837
Disposals	(1,502)	-	-	-	(1,502)
At 31 December 2020	50,449	27,076	36,794	5,227	119,546
DEPRECIATION					
At 1 January 2020	30,797	19,774	-	5,227	55,798
Charge for the period	11,288	3,750	6,745	-	21,783
Disposals	(1,443)	-	-		(1,443)
At 31 December 2020	40,642	23,524	6,745	5,227	76,138
NET BOOK VALUE					
At 31 December 2020	9,807	3,552	30,049	-	43,408
At 31 December 2019	16,740	6,673	-	-	23,413

14. STOCK

	2020 (£)	2019 (£)
T shirts and consumables	17,702	12,884

15. DEBTORS

	2020 (£)	2019 (£)
Amounts owed by SeriousFun Children's Network	89,119	82,647
Prepayments	40,896	46,744
Accrued income	52,689	48,477
	182,704	**177,868**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 (£)	2019 (£)
Trade creditors	24,895	11,778
Social security	13,195	19,704
Other creditors	4,870	52
Accruals	19,672	13,504
Deferred income	70,870	437,870
	133,502	**482,908**

17. ANALYSIS OF DEFERRED INCOME

Deferred income consists of receipts from donors for charitable activities and staff costs for 2021 and future years. The reduction in deferred income relates to a change in the timing of grant payments from a key funder.

	Donations for General Costs (£)	Donations for Camp Costs (£)	Donations for Staff Costs (£)	Total (£)
Balance at 1st January 2020	385,000	31,000	21,870	437,870
Amounts released to income from donations and legacies	(385,000)	(31,000)	(21,870)	(437,870)
Amounts deferred in the year		49,000	21,870	70,870
Balance at 31st December 2020	-	49,000	21,870	70,870

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

CURRENT YEAR	At 01.01.20 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.20 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-	27,839	(20,000)		7,839
Nursing Coordinator Programme	-	21,870	(21,870)		-
Camp equipment	32,016	5,000	(36,794)		222
Camperships - general	6,000	75,000	(81,000)		-
Specific illness camps	-	62,162	(62,162)		-
Camps	8,000	333,617	(341,617)		-
SeriousFun Children's Network - network grant	-	1,198	(1,198)		
Diversity & inclusion	-	5,442	(5,442)		-
Covid Safety measures	-	7,414	-		7,414
TOTAL FOR CHARITABLE ACTIVITIES	**46,016**	**539,542**	**(570,083)**	**-**	**15,475**
RESTRICTED FUNDS FOR RAISING FUNDS					
SeriousFun Children's Network - network grant	-	1,470	(1,470)		-
Diversity & inclusion	-	1,972	(1,972)		-
TOTAL FOR RAISING FUNDS	**-**	**3,442**	**(3,442)**	**-**	**-**
TOTAL RESTRICTED FUNDS	**46,016**	**542,984**	**(573,525)**	**-**	**15,475**
UNRESTRICTED FUNDS					
Designated funds	-	-	-	30,000	30,000
General Funds	263,058	910,565	(596,896)	(30,000)	546,727
TOTAL UNRESTRICTED FUNDS	**263,058**	**910,565**	**(596,896)**	**-**	**576,727**

PREVIOUS YEAR	At 01.01.19 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.19 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-	20,480	(20,480)		-
Nursing Coordinator Programme	-	16,470	(16,470)		-
Camp resources/materials	222	33,243	(1,449)		32,016
Camperships - general	-	105,264	(99,264)		6,000
Partnership and specific illness camps	-	199,707	(199,707)		-
Health Camps	-	50,522	(42,522)		8,000
Sibling Camps	-	68,834	(68,834)		-
Family Camps	-	42,115	(42,115)		-
SeriousFun Children's Network grant	-	385	(385)		
TOTAL FOR CHARITABLE ACTIVITIES	**222**	**537,020**	**(491,226)**		**46,016**
RESTRICTED FUNDS FOR RAISING FUNDS					
Fundraising resources	-	10,150	(10,150)		
TOTAL RESTRICTED FUNDS	**222**	**547,170**	**(501,376)**	**-**	**46,016**
UNRESTRICTED FUNDS					
General Funds	277,047	1,138,631	(1,152,620)		263,058
TOTAL UNRESTRICTED FUNDS	**277,047**	**1,138,631**	**(1,152,620)**	**-**	**263,058**

FUND	PURPOSE AND RESTRICTION IN USE
Camperships	Funding for children from a specified geographic region or type
Camps	Funding for specific residential camps
Camp resources / materials / equipment	Funding for the purchase of specific camp resources, materials or equipment
Nursing Co-ordinator role	Funding for the Nursing Coordinator role
Camper Wellbeing role	Funding to provide for the emotional needs of campers
SeriousFun Children's Network - network grant	Funding to support training and development of staff
Fundraising resources	Funding for specific fundraising resources or events
Designated	Funding designated by the charity for future development of IT resources

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.20 (£)
Intangible and tangible fixed assets	56,908			56,908
Current assets	552,451	30,000	86,345	668,796
Current liabilities	(62,632)		(70,870)	(133,502)
TOTAL NET ASSETS / (LIABILITIES)	**546,727**	**30,000**	**15,475**	**592,202**

PREVIOUS YEAR

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.19 (£)
Tangible fixed assets	23,413	-		23,413
Current assets	386,683	381,886		768,569
Current liabilities	(147,038)	(335,870)		(482,908)
TOTAL NET ASSETS / (LIABILITIES)	**263,058**	**46,016**	**-**	**309,074**

20. COMMITMENTS UNDER OPERATING LEASES

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land & Buildings		Other Operating Leases	
	2020 (£)	2019 (£)	2020 (£)	2019 (£)
Within one year	32,078	24,982	1,803	1,947
Between one and five years	14,157	47,195	445	2,009

Lease payments of £27,013 were recognised as an expense during 2020 (2019: 19,963)

21. FINANCIAL INSTRUMENTS

Over The Wall has basic financial instruments within the balance sheet including:

	2020 (£)	2019 (£)
Cash at bank and in hand	468,390	577,817
Debtors	89,119	89,681
Accrued income	52,689	41,443
Creditors	24,895	11,778

22. LIMITED LIABILITY

Over The Wall is a company limited by guarantee and has no share capital. The Articles of Association restrict the liability of each member in the event of winding up to £10.

23. RECONCILIATION OF NET INCOME /(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2020 (£)	2019 (£)
Net income/(Expenditure) for the reporting period (as per statement of financial activities)	283,128	31,805
ADJUSTMENTS FOR:		
Investment income	(374)	(814)
Depreciation charges	24,484	14,385
Loss/ (profit) on sale of fixed assets	(92)	598
(Increase)/decrease in stocks	(4,818)	(795)
(Increase)/decrease in debtors	(4,836)	(71,628)
Increase/ (decrease) in creditors	(349,406)	3,605
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	**(51,914)**	**(22,844)**

24. CAPITAL COMMITMENTS

	2020 (£)	2019 (£)
Capital expenditure authorised and contracted for at 31st December	24,600	36,794

OTHER INFORMATION

Image from 2019

Reference And Administrative Information

Charity Name	Over The Wall
Charity registration numbers	1075361 (England & Wales) SC043191 (Scotland)
Company registration number	3713232 (registered in England and Wales)
Principal address and registered office	Langstone Technology Park Langstone Road Havant PO9 1SA
Senior Management Team	Kevin Mathieson, CEO & Company Secretary Helen Alexander, Director of Finance & Central Services Allan Jolly, Director of Business Development
Trustees and Directors	Joseph Cronly, Chair John Bremridge Richard Chapman Anthony Diamandakis Catherine Doran Jonathan Goring Duncan King Alma Lawrie Dr Lara Lohr (resigned 18 March 2020) Neil McDonald Anne Prendergast Andrew Richards Jocelyn Sharp Anne Stevens Dr Bianca Tiesman Michelle Udrih Paul Wilcock
Auditors	Menzies LLP Centrum House 36 Station Road Egham Surrey TW20 9LF
Bankers	HSBC Bank plc HSBC House Mitchell Way Southampton Hampshire SO18 2XU

OVER THE WALL

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Registered office: Langstone Technology Park, Langstone Road, Havant, Hampshire, England, PO9 1SA Registered in England no. 03713232. Over The Wall Registered Charity England & Wales: 1075361 | Scotland: SC043191

seriousfun children's network

Registered with FUNDRAISING REGULATOR