



**OVER THE WALL**

a seriousfun camp



# ANNUAL REPORT AND FINANCIAL STATEMENTS **2021**

#MischiefAndMagic





# Contents

## **3 A note from our CEO**

## **4 Making a difference**

Our year in numbers  
2021 Camp Highlights  
Volunteering  
Our Values  
Fundraising  
Thank you  
Financial Information

## **16 Governance**

Trustees Report  
Statement of Directors Responsibilities  
Auditor's Report

## **40 Financial statements**

Financial Statements 2021  
Notes to the Financial Statements

## **52 other information**

Reference and Administrative Information

# 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

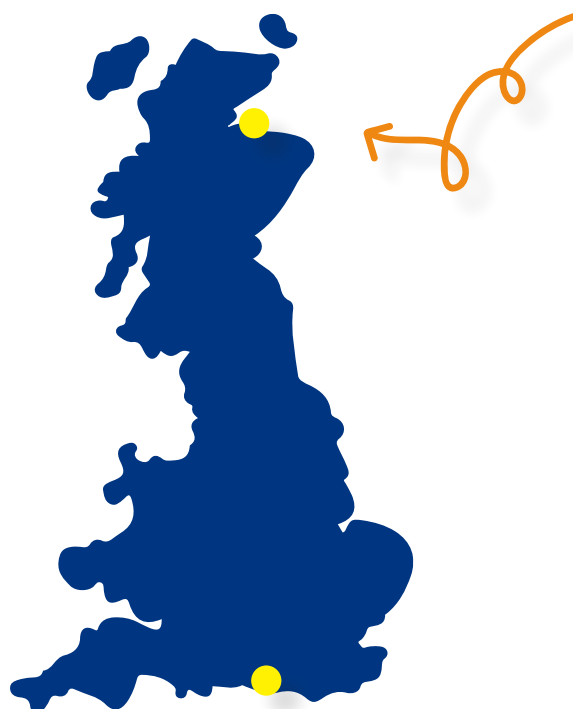
87

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 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."



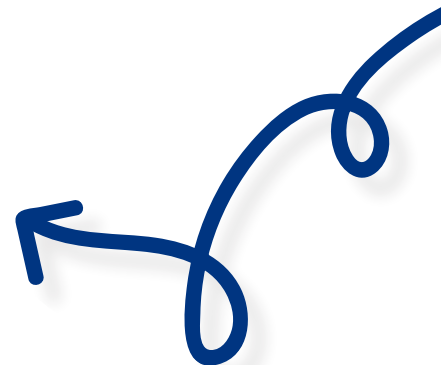
## Safety

"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**



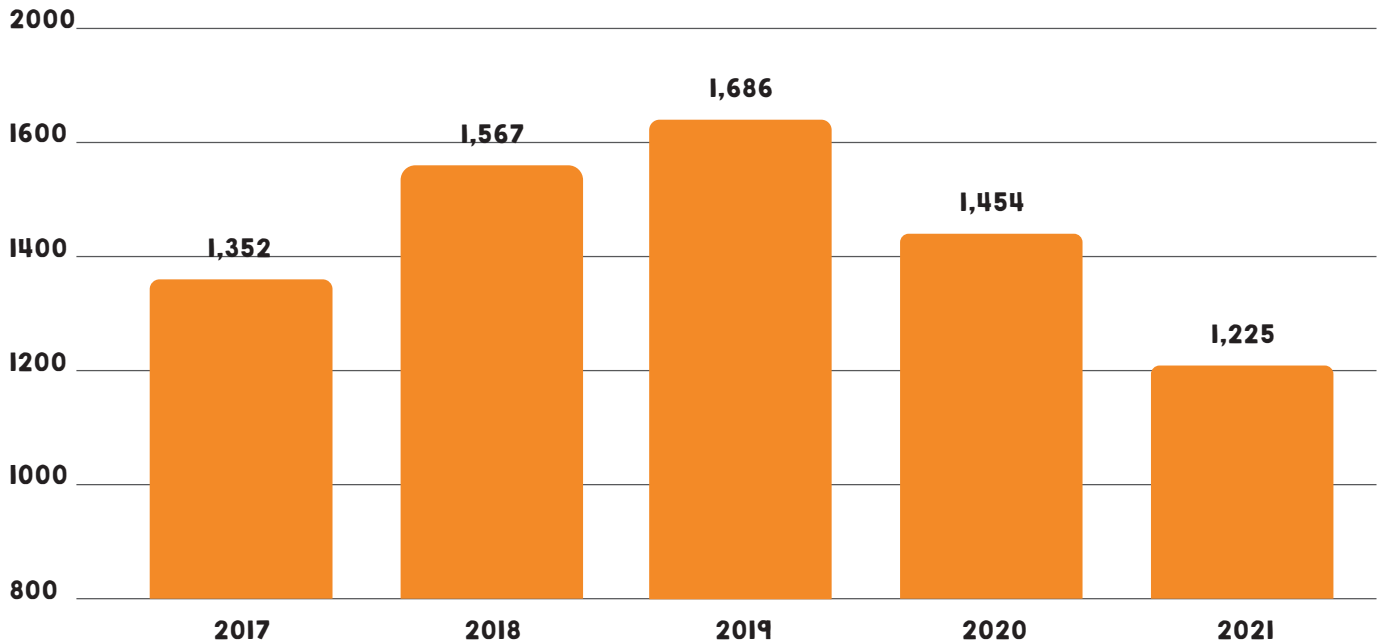




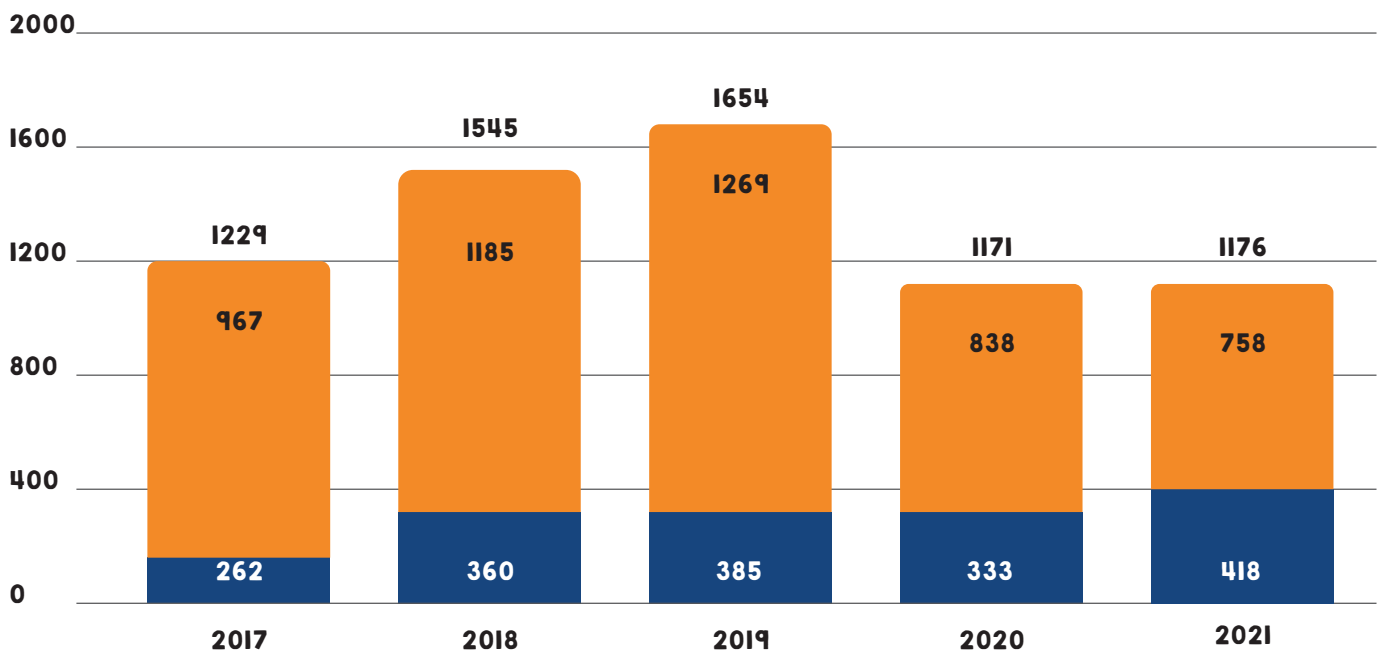
# Financial Information

While income fell again in 2022, expenditure was carefully controlled and total funds increased, improving the charity's resilience.

## INCOME £'000

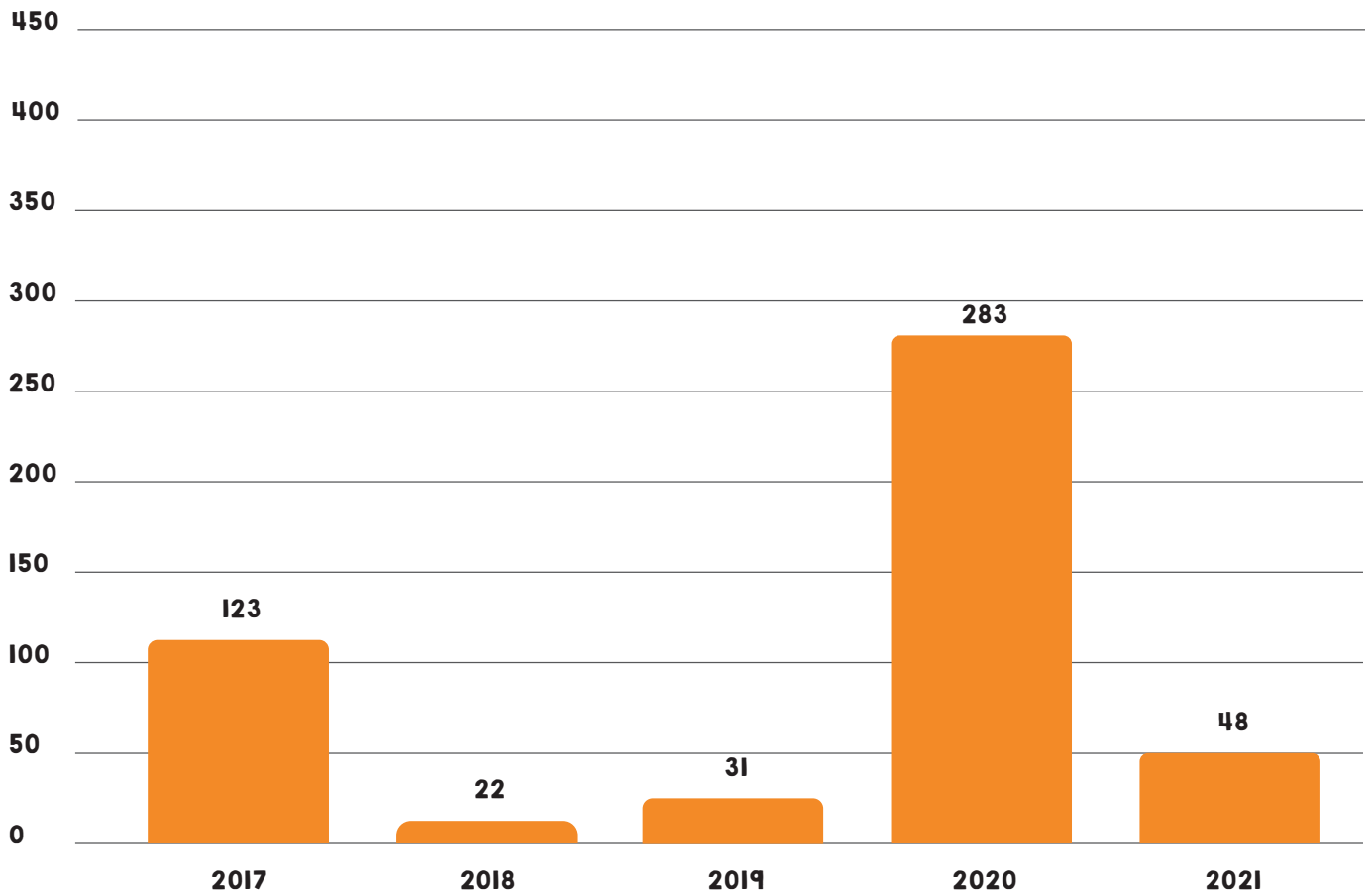


## EXPENDITURE £'000

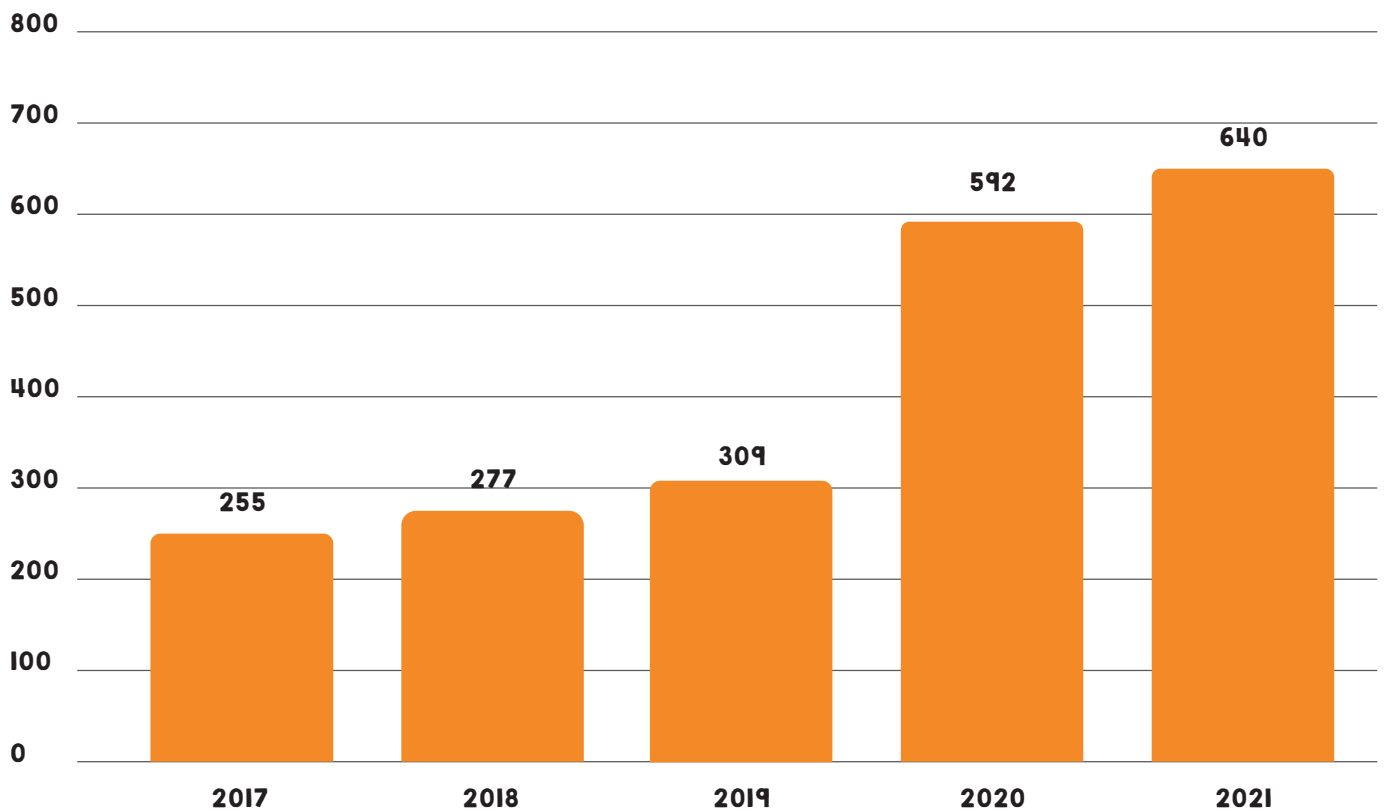


■ CHARITABLE ACTIVITIES ■ FUNDRAISING

## NET SURPLUS £'000



## TOTAL FUNDS £'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 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



## Success

Every challenge is met with success



## Positive Labelling

Campers are praised and encouraged - to recognise their 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



## Lasting Impact

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



## Inspire Confidence

Campers are assessed ahead of camp to ensure they can gain enjoyment from all of our activities

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

**Challenge, Success, Reflection, Discovery**







# 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.
- 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.

| 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          |
| <b>TOTAL NUMBER OF FAMILIES</b> | <b>190</b> |

## 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 realisation 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 Thalassaemia. 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   |
|---|--------------|
| <b>CAMP IN THE CLOUD</b><br>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           |
| <b>TOTAL ATTENDING HEALTH CHALLENGE AND SIBLING CAMPS</b>                       | <b>354</b>   |
| <b>CAMP IN THE CLOUD</b><br>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           |
| <b>TOTAL ATTENDING FAMILY CAMPS</b>   | <b>918</b>   |
| <b>TOTAL ATTENDANCE AT CAMP IN THE CLOUD PROGRAMMES</b>                         | <b>1,272</b> |
| <b>CAMP 365</b>   | <b>56</b>    |
| <b>OUTREACH PROGRAMME</b>   | <b>59</b>    |
| <b>TOTAL NUMBER OF BENEFICIARY EXPERIENCES IN 2021</b>                          | <b>1,387</b> |

# 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 and 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.



# 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 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 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







# 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, 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 (£) |
|---|------|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>         |      |                        |                      |                      |                        |                      |                      |
| 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                              |      | -                      | -                    | -                    | -                      | -                    | -                    |
| <b>TOTAL INCOME</b>                       |      | <b>717,478</b>         | <b>507,139</b>       | <b>1,224,617</b>     | <b>910,565</b>         | <b>542,984</b>       | <b>1,453,549</b>     |
| <b>EXPENDITURE ON</b>                     |      |                        |                      |                      |                        |                      |                      |
| 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              |
| <b>TOTAL EXPENDITURE</b>                  |      | <b>653,484</b>         | <b>522,392</b>       | <b>1,175,876</b>     | <b>596,896</b>         | <b>573,525</b>       | <b>1,170,421</b>     |
| <b>NET INCOME / (EXPENDITURE)</b>         |      | <b>63,994</b>          | <b>(15,253)</b>      | <b>48,741</b>        | <b>313,669</b>         | <b>(30,541)</b>      | <b>283,128</b>       |
| Transfers Between Funds                   |      | -                      | -                    | -                    | -                      | -                    | -                    |
| <b>NET MOVEMENT IN FUNDS</b>              |      | <b>63,994</b>          | <b>(15,253)</b>      | <b>48,741</b>        | <b>313,669</b>         | <b>(30,541)</b>      | <b>283,128</b>       |
| <b>RECONCILIATION OF FUNDS</b>            |      |                        |                      |                      |                        |                      |                      |
| Total Funds Brought Forward               |      | 576,727                | 15,475               | 592,202              | 263,058                | 46,016               | 309,074              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>        |      | <b>640,721</b>         | <b>222</b>           | <b>640,943</b>       | <b>576,727</b>         | <b>15,475</b>        | <b>592,202</b>       |

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 (£)       |
|---|------|----------------|----------------|
| <b>FIXED ASSETS</b>                                     |      |                |                |
| Intangible Assets                                       | 12   | 25,183         | 13,500         |
| Tangible assets   | 13   | 35,903         | 43,408         |
| <b>TOTAL FIXED ASSETS</b>                               |      | <b>61,086</b>  | <b>56,908</b>  |
| <b>CURRENT ASSETS</b>                                   |      |                |                |
| Stock   | 14   | 31,055         | 17,702         |
| Debtors   | 15   | 170,613        | 182,704        |
| Cash at bank and in hand                                |      | 460,036        | 468,390        |
| <b>TOTAL CURRENT ASSETS</b>                             |      | <b>661,704</b> | <b>668,796</b> |
| <b>LIABILITIES</b>                                      |      |                |                |
| Creditors: amounts falling due within one year          | 16   | (81,847)       | (133,502)      |
| <b>NET CURRENT ASSETS</b>                               |      | <b>579,857</b> | <b>535,294</b> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>            |      | <b>640,943</b> | <b>592,202</b> |
| Creditors: amounts falling due after more than one year |      | -              | -              |
| <b>NET ASSETS</b>                                       |      | <b>640,943</b> | <b>592,202</b> |
| <b>FUNDS OF THE CHARITY</b>                             | 18   |                |                |
| Restricted income funds                                 |      | 222            | 15,475         |
| Unrestricted funds                                      |      | 640,721        | 576,727        |
| <b>TOTAL CHARITY FUNDS</b>                              |      | <b>640,943</b> | <b>592,202</b> |

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 17 May 2022

## Statement of cashflows

As at 31 December 2020

|   | Note | 2021 (£)        | 2020 (£)         |
|---|------|-----------------|------------------|
| <b>NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>                   | 23   | <b>26,794</b>   | <b>(51,914)</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                         |      |                 |                  |
| Dividends, interest and rents from investments                      |      | 38              | 374              |
| Purchase of property, plant and equipment                           |      | (35,186)        | (58,037)         |
| <b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>          |      | <b>(35,148)</b> | <b>(57,663)</b>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                         |      |                 |                  |
| Cash receipts from sale of equipment                                |      | -               | 150              |
| <b>NET CASH FROM FINANCING ACTIVITIES</b>                           |      | <b>-</b>        | <b>150</b>       |
| <b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD</b>  |      | <b>(8,354)</b>  | <b>(109,427)</b> |
| Cash and cash equivalents at the beginning of the reporting period  |      | 468,390         | 577,817          |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD</b> |      | <b>460,036</b>  | <b>468,390</b>   |

|   | At<br>01.01.2021 (£) | Cash-flows (£) | At<br>31.12.2020 (£) |
|---|----------------------|----------------|----------------------|
| <b>A. ANALYSIS OF CHANGES IN NET DEBT</b> |                      |                |                      |
| Cash at bank and in hand                  | 468,390              | (8,354)        | 460,036              |
| Loans and finance lease obligations       | -                    | -              | -                    |
| <b>TOTAL</b>                              | <b>468,390</b>       | <b>(8,354)</b> | <b>460,036</b>       |

## 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:

|                                |           |
|--------------------------------|-----------|
| <b>INTANGIBLE FIXED ASSETS</b> |           |
| Software                       | 3 years   |
| <b>TANGIBLE FIXED ASSETS</b>   |           |
| 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 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 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 (£) |
|--|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| <b>INCOME FROM DONATIONS AND LEGACIES</b>        |                        |                      |                      |                        |                      |                      |
| 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               |
|  | <b>704,084</b>         | <b>437,139</b>       | <b>1,141,223</b>     | <b>831,749</b>         | <b>501,984</b>       | <b>1,333,733</b>     |

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 (£) |
|--|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| <b>INCOME FROM CHARITABLE ACTIVITIES</b> |                        |                      |                      |                        |                      |                      |
| 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               |
|  | <b>10,400</b>          | <b>70,000</b>        | <b>80,400</b>        | <b>71,765</b>          | <b>41,000</b>        | <b>112,765</b>       |

## 4. INCOME FROM OTHER TRADING ACTIVITIES

|   | Unrestricted Funds (£) | Restricted Funds (£) | Total Funds 2021 (£) | Unrestricted Funds (£) | Restricted Funds (£) | Total Funds 2020 (£) |
|---|------------------------|----------------------|----------------------|------------------------|----------------------|----------------------|
| <b>INCOME FROM OTHER TRADING ACTIVITIES</b> |                        |                      |                      |                        |                      |                      |
| Fundraising events                          | -                      | -                    | -                    | 6,436                  | -                    | 6,436                |
| Sponsorships and lotteries                  | 132                    | -                    | 132                  | -                      | -                    | -                    |
| Sale of merchandise and other               | 2,824                  | -                    | 2,824                | 241                    | -                    | 241                  |
|   | <b>2,956</b>           | <b>-</b>             | <b>2,956</b>         | <b>6,677</b>           | <b>-</b>             | <b>6,677</b>         |

## 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<br>(£) | Other Direct<br>Costs (£) | Support<br>Costs (£) | Total 2021<br>(£) | Total 2020<br>(£) |
|---|--------------------|---------------------------|----------------------|-------------------|-------------------|
|   | Note 10            |                           | Note 7               |                   |                   |
| <b>RAISING FUNDS</b>                        |                    |                           |                      |                   |                   |
| 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                |
|   | <b>247,614</b>     | <b>53,965</b>             | <b>116,705</b>       | <b>418,284</b>    | <b>332,857</b>    |
| <b>CHARITABLE ACTIVITIES</b>                |                    |                           |                      |                   |                   |
| Residential camps                           | -                  | -                         | -                    | -                 | -                 |
| On-line Camps & related activities          | 393,158            | 146,877                   | 217,557              | 757,592           | 837,564           |
|   | <b>393,158</b>     | <b>146,877</b>            | <b>217,557</b>       | <b>757,592</b>    | <b>837,564</b>    |
| <b>Total Expenditure</b>                    | <b>640,772</b>     | <b>200,842</b>            | <b>334,262</b>       | <b>1,175,876</b>  | <b>1,170,421</b>  |

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<br>Funds (£) | Charitable<br>Activities (£) | Total 2021<br>(£) | Total 2020<br>(£) | 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   |
|  | <b>116,705</b>       | <b>217,557</b>               | <b>334,262</b>    | <b>325,426</b>    |                            |

## 8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

|  | 2021 (£) | 2020 (£) |
|--|----------|----------|
| <b>This Is Stated After Charging</b>   |          |          |
| 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         |
|                         | <b>882,739</b> | <b>829,206</b> |

|                                       | 2021 | 2020 |
|---------------------------------------|------|------|
| <b>EMPLOYEES EARNING OVER £60,000</b> |      |      |
| Employee benefits over £70,000        | 1    | -    |
| Employee benefits over £60,000        | -    | 1    |

|                                 |    |    |
|---------------------------------|----|----|
| <b>NUMBER OF EMPLOYEES</b>      |    |    |
| 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 (£) |
|-----------------------|--------------|-----------|
| <b>COST</b>           |              |           |
| At 1 January 2021     | 16,200       | 16,200    |
| Additions             | 24,600       | 24,600    |
| Disposals             | -            | -         |
| At 31 December 2021   | 40,800       | 40,800    |
| <b>AMORTISATION</b>   |              |           |
| 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    |
| <b>NET BOOK VALUE</b> |              |           |
| 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<br>Equipment (£) | Camp<br>Equipment (£) | Motor<br>Equipment (£) | Leasehold<br>improvements (£) | Total   |
|-----------------------|---------------------------------|-----------------------|------------------------|-------------------------------|---------|
| <b>COST</b>           |                                 |                       |                        |                               |         |
| 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 |
| <b>DEPRECIATION</b>   |                                 |                       |                        |                               |         |
| 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  |
| <b>NET BOOK VALUE</b> |                                 |                       |                        |                               |         |
| 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         |
|   | <b>170,613</b> | <b>182,704</b> |

### 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         |
|                 | <b>81,847</b> | <b>133,502</b> |

### 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<br>General Costs (£) | Donations for<br>Camp Costs (£) | Donations for<br>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<br>(£) | Income<br>(£)  | Expenditure<br>(£) | Transfers<br>(£) | At 31.12.21<br>(£) |
|---|--------------------|----------------|--------------------|------------------|--------------------|
| <b>RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES</b> |                    |                |                    |                  |                    |
| 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)            | -                | -                  |
| Camperships                                       | -                  | 5,411          | (40,024)           | -                | -                  |
| Covid Safety measures grant                       | 7,414              | 40,024         | (7,414)            | -                | -                  |
|   |                    | -              | -                  | -                | -                  |
| <b>TOTAL FOR CHARITABLE ACTIVITIES</b>            | <b>15,475</b>      | <b>507,139</b> | <b>(522,392)</b>   | <b>-</b>         | <b>222</b>         |
| <b>RESTRICTED FUNDS FOR RAISING FUNDS</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>           | <b>-</b>         | <b>-</b>           |
| <b>TOTAL RESTRICTED FUNDS</b>                     | <b>15,475</b>      | <b>507,139</b> | <b>(522,392)</b>   | <b>-</b>         | <b>222</b>         |
| <b>UNRESTRICTED FUNDS</b>                         |                    |                |                    |                  |                    |
| 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            |
| <b>TOTAL UNRESTRICTED FUNDS</b>                   | <b>576,727</b>     | <b>717,478</b> | <b>(653,484)</b>   | <b>-</b>         | <b>640,721</b>     |

| PREVIOUS YEAR                                     | At 01.01.20<br>(£) | Income<br>(£)  | Expenditure<br>(£) | Transfers<br>(£) | At 31.12.20<br>(£) |
|---|--------------------|----------------|--------------------|------------------|--------------------|
| <b>RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES</b> |                    |                |                    |                  |                    |
| 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              |
| <b>TOTAL FOR CHARITABLE ACTIVITIES</b>            | <b>46,016</b>      | <b>539,542</b> | <b>(570,083)</b>   | <b>-</b>         | <b>15,475</b>      |
| <b>RESTRICTED FUNDS FOR RAISING FUNDS</b>         |                    |                |                    |                  |                    |
| SeriousFun Children's Network - network grant     | -                  | 1,470          | (1,470)            | -                | -                  |
| Diversity & Inclusion                             | -                  | 1,972          | (1,972)            | -                | -                  |
| Total for raising funds                           | -                  | 3,442          | (3,442)            | -                | -                  |
| <b>TOTAL RESTRICTED FUNDS</b>                     | <b>46,016</b>      | <b>542,984</b> | <b>(573,525)</b>   | <b>-</b>         | <b>15,475</b>      |
| <b>UNRESTRICTED FUNDS</b>                         |                    |                |                    |                  |                    |
| Designated funds                                  | -                  | -              | -                  | 30,000           | 30,000             |
| General funds                                     | 263,058            | 910,565        | (596,896)          | (30,000)         | 546,727            |
| <b>TOTAL UNRESTRICTED FUNDS</b>                   | <b>263,058</b>     | <b>910,565</b> | <b>(596,896)</b>   | <b>-</b>         | <b>576,727</b>     |



| RESTRICTED FUNDS   | PURPOSE AND RESTRICTION IN USE   |
|--|--|
| Camper Wellbeing programme<br>SeriousFun Children's Network - network grant<br>Camp resources / materials / equipment<br>Camperships<br>Camps<br>Outreach<br>Nursing Co-ordinator role<br>Fundraising resources<br>Designated IT development<br>Designated permanent site fund | Funding to provide for the emotional needs of campers<br>Funding to support training and development of staff<br>Funding for the purchase of specific camp resources, materials or equipment<br>Funding for children from a specified geographic region or type<br>Funding for specific types of camp<br>Funding for outreach activities in communities<br>Funding for the Nursing Coordinator role<br>Funding for specific fundraising resources or events<br>Funding designated by the charity for future development of IT resources<br>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)              |
| <b>TOTAL NET ASSETS / (LIABILITIES)</b> | <b>595,721</b>         | <b>45,000</b>        | <b>222</b>           | <b>640,943</b>        |
| 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)             |
| <b>TOTAL NET ASSETS / (LIABILITIES)</b> | <b>546,727</b>         | <b>30,000</b>        | <b>15,475</b>        | <b>592,202</b>        |

## 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         |
| <b>ADJUSTMENTS FOR:</b>  |               |                 |
| 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)       |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>                                   | <b>26,794</b> | <b>(51,914)</b> |

## 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

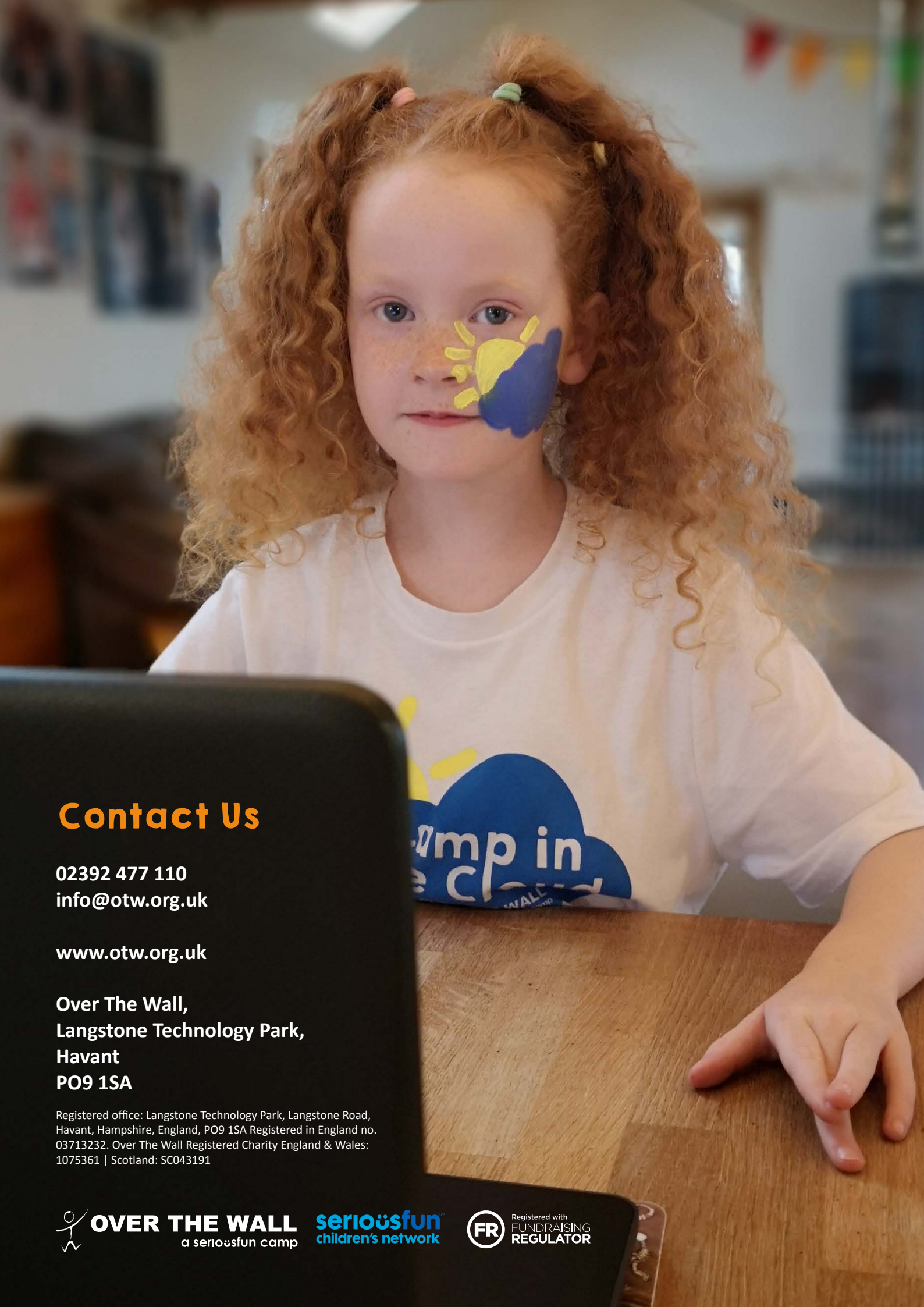
Joe Cronly (Chairman)  
John Bremridge  
Margaret Blankson (Appointed 17th March 2021)  
Richard Chapman  
Cynthia Davis (Appointed 17th March 2021)  
Anthony Diamandakis  
Catherine Doran (Resigned 17th March 2021)  
Jonathan Goring  
Duncan King  
Kelly Koltes (Appointed 16th September 2021)  
Alma 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



## Contact Us

02392 477 110  
[info@otw.org.uk](mailto:info@otw.org.uk)

[www.otw.org.uk](http://www.otw.org.uk)

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

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