



OVER THE WALL
a seriousfun camp



ANNUAL REPORT AND FINANCIAL STATEMENTS 2023

A million moments of mischief and magic!



A NOTE FROM OUR CEO

A very warm welcome to our 2023 Annual Review



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

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

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

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

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

We also spent considerable resources on our efforts to take over the former Ockbrook School near Derby, developing detailed architectural plans, preparing our fundraising campaign and negotiating

the lease documents, which were finally signed in May 2024. We plan to run our first camps there in 2026.

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

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

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

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

Kevin Mathieson
CEO

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MAKING A DIFFERENCE



5,160

beneficiaries
served across all
services



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



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

584

campers joined us
at residential camp



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

322

Camp in the Cloud
boxes were sent out
across the UK



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

782

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



3,004

reached through
our outreach
programme.

Meet Amy

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

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

About Me

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

Camp Magic

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

The festival and disco were so much fun too. At the festival, I learned how to do facepainting whilst another volunteer painted my face to look like a cat (I love cats, and have four of them at home)! A volunteer called Charlotte taught me how to make friendship bracelets, which is another activity I've never done before. I still make them now, and even made a

friendship bracelet for my best friend's birthday! My favourite activity was when we tie-dyed our t-shirts. At the disco, the volunteers taught me some funny dances. On the way home from camp, all the songs were stuck in my head. I still remember how to do the macarena too.

“There's nothing to be scared of now!”

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

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

Making new friends

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

Camp made me more confident

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

Impact of Camp

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





Meet Cordelia

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

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

“It was the best experience of our lives! We are a happier family after attending the camp.”

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

Life before camp

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

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

Then, in spring 2023, Cordelia and her family

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

Life at camp

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

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

“I knew that my children were in safe hands at camp.”

Life after camp

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

Volunteering in 2023

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

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

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

Volunteer Committee Back for 2023!

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

Volunteer Engagement Event

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

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

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

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

Health Challenge to Volunteering

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

My Story

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

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

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

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

Why volunteer at camp?

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

The best thing about camp

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

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

Camp is a safe place!

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

Family Camp

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

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

Change a child’s life

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

Outcomes: The Difference We Aim To Make

Our Values

Improve Psychosocial Wellbeing

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

Develop Coping Strategies, Resilience and Independence

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

Increase Connectivity and Friendship

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

Inclusivity and Acceptance

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

Inspiration, Escape and Adventure

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

Fun

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

Support and Friendship

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

Safety

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

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

- Camper Parent

Fundraising

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

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

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

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

We started 2023 with a strong Fundraising Team who had completed a successful year together in 2022, providing great footing to hit the ground running in Q1. We saw increased interest in fundraising events; from organised challenges to formal 'special' events, such as our Gala.

Plus, we saw fantastic efforts from corporate partners raising funds in a variety of ways throughout the year, inspiring repeated support as we move into 2024.

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

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

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

A HUGE Thank You!

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

Trusts and Foundations

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

Corporates

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

Groups and Associations

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

Major Donors

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



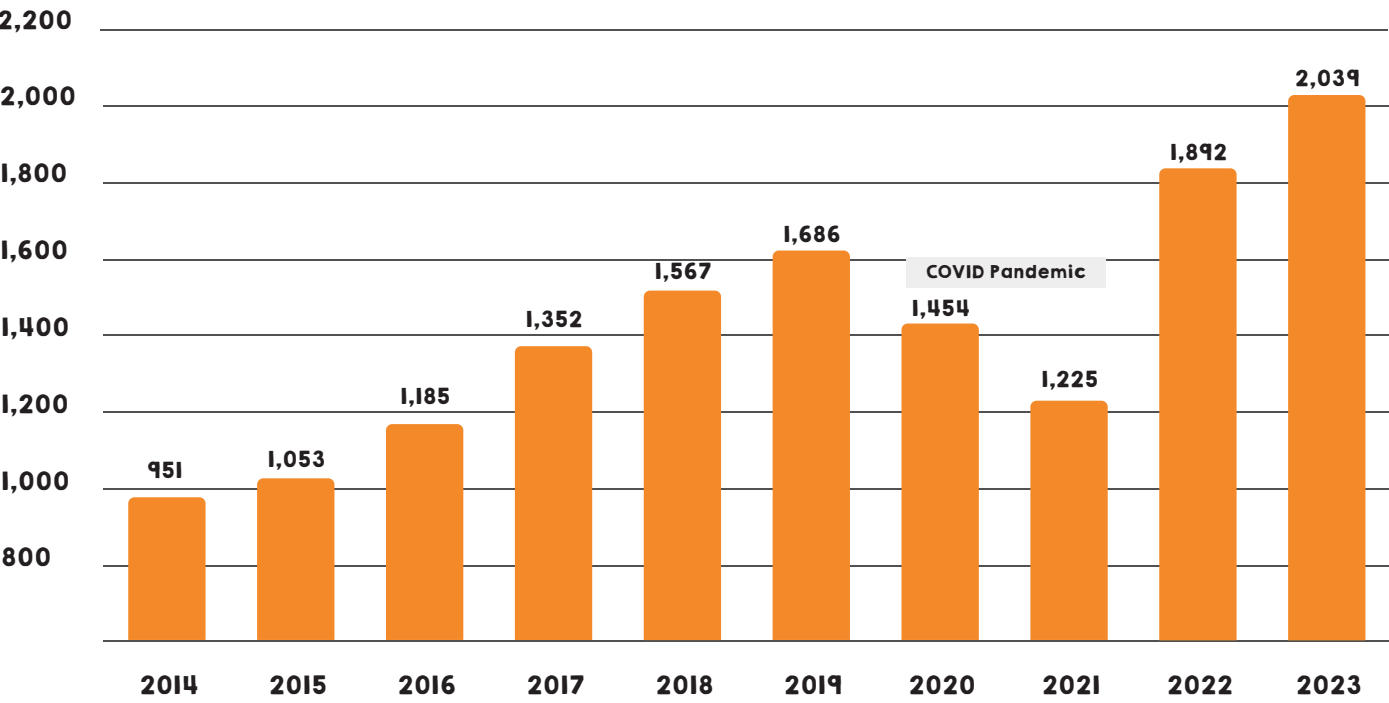
I really didn't expect to love running so much, or smile so much. So thank you! It was Over The Wall, and your lovely support, that really made me feel confident to take this challenge. It has been such an honour and a joy to be able to fundraise for Over The Wall!



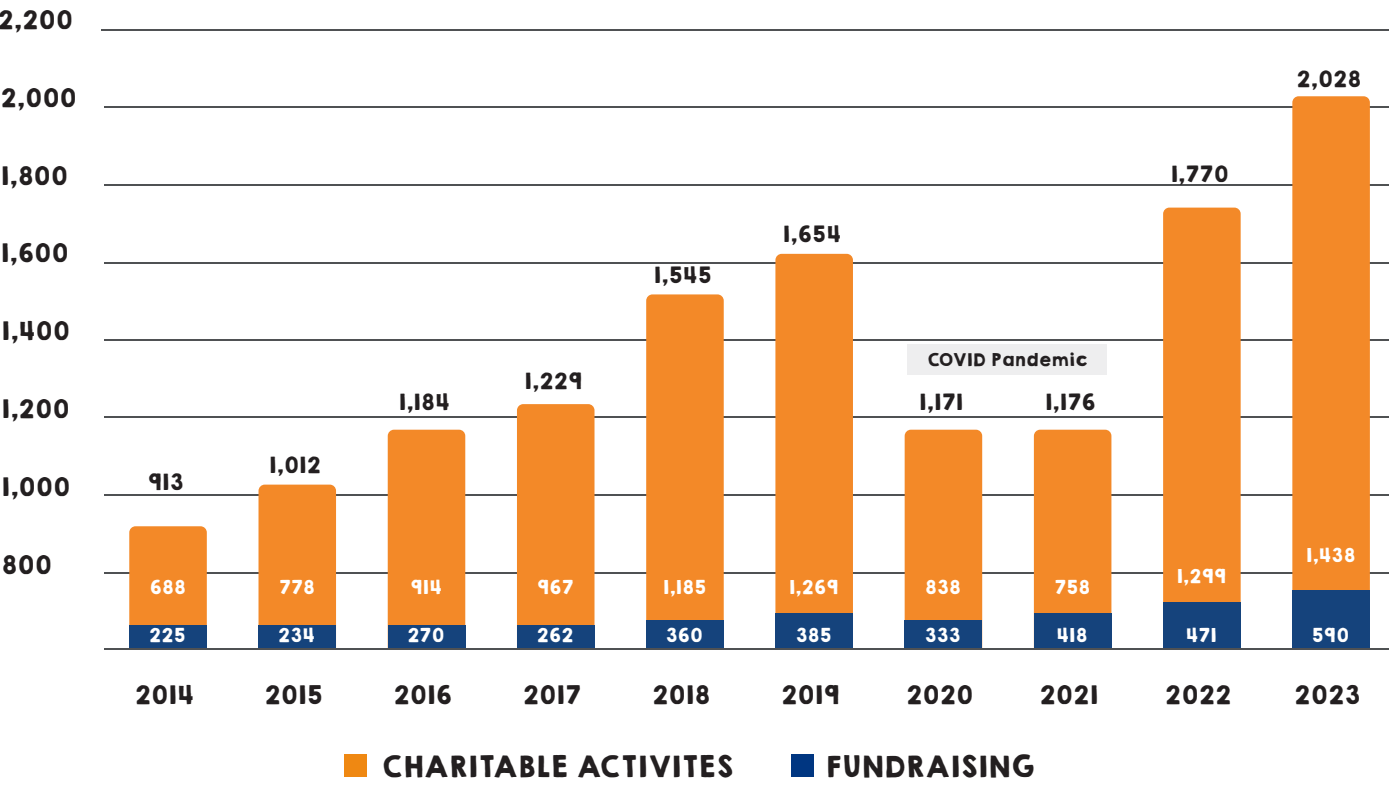
Financial Information

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

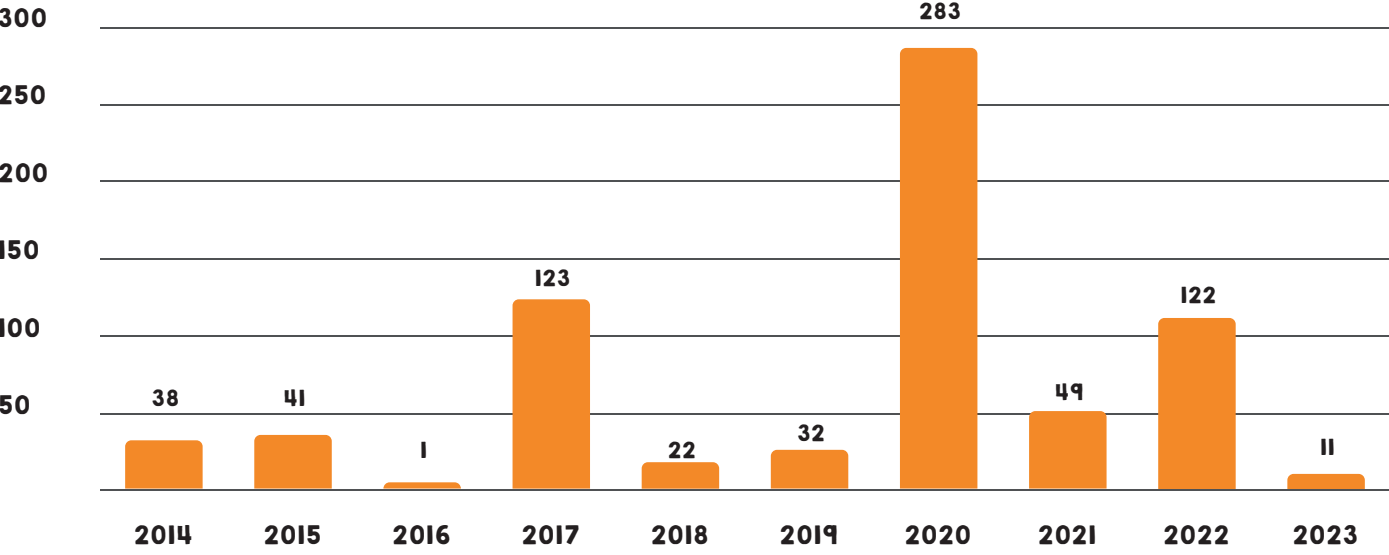
INCOME £'000



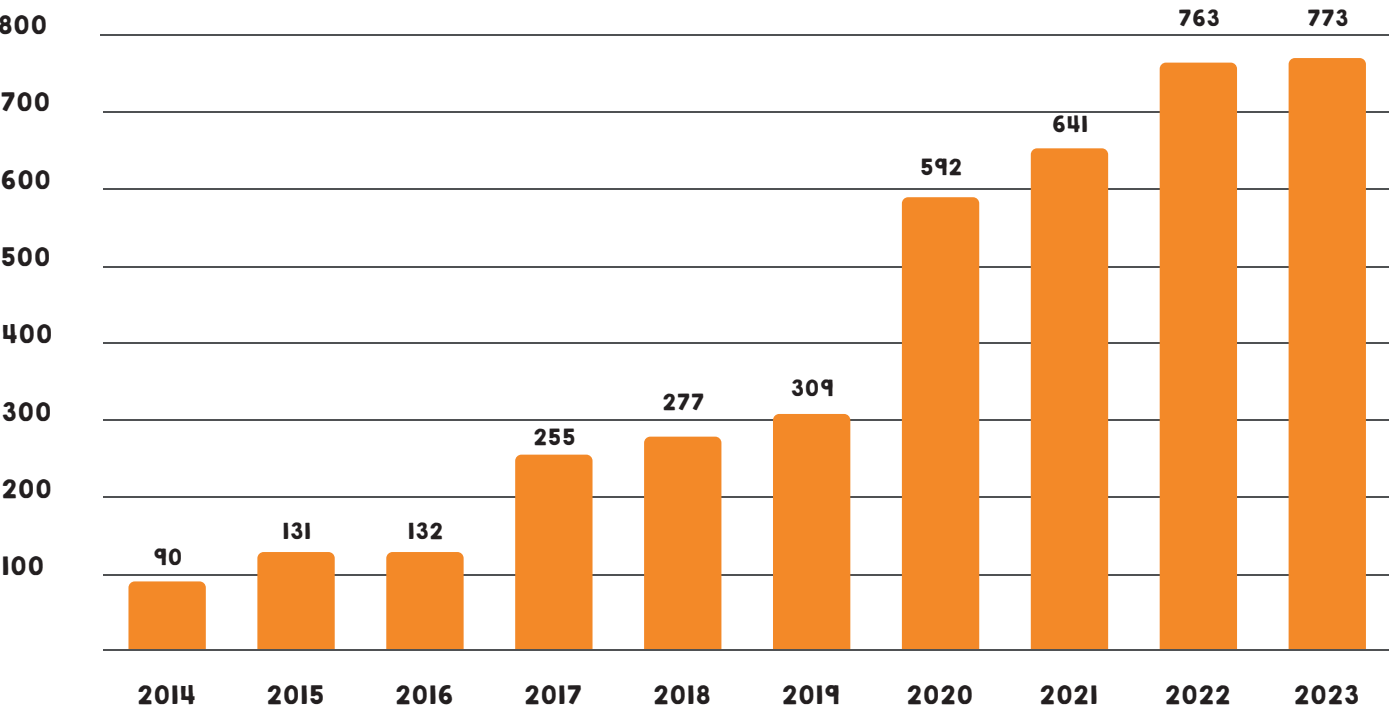
EXPENDITURE £'000



NET SURPLUS £'000



TOTAL CHARITY FUNDS £'000



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

- Health Challenge Camper





GOVERNANCE

TRUSTEES REPORT

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

Objectives and Activities

Public Benefit

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

Charity Objects

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

Activities

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

Our Vision

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

Our Mission

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

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

Safeguarding Children Commitment

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

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

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

Quality Assurance

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

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

Equity, Diversity and Inclusion

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

Our 2023 goals

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

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

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

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

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

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

SeriousFun Children’s Network

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

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

Custodian Trustee Arrangements

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

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

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

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

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

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

What we plan to do in 2024

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

Therapeutic Recreation



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

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

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

Lasting Impact

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



Challenge by Choice

With guidance and encouragement, campers learn to challenge themselves

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



Success!

Every challenge is met with success

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



Reflection

Specific time dedicated to encourage campers to internalise their success

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



Discovery

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

Our Achievements and Performance

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

I. Operational Delivery

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

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

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

2. Financial Health

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

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

3. Organisational Health

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

We achieved this target.

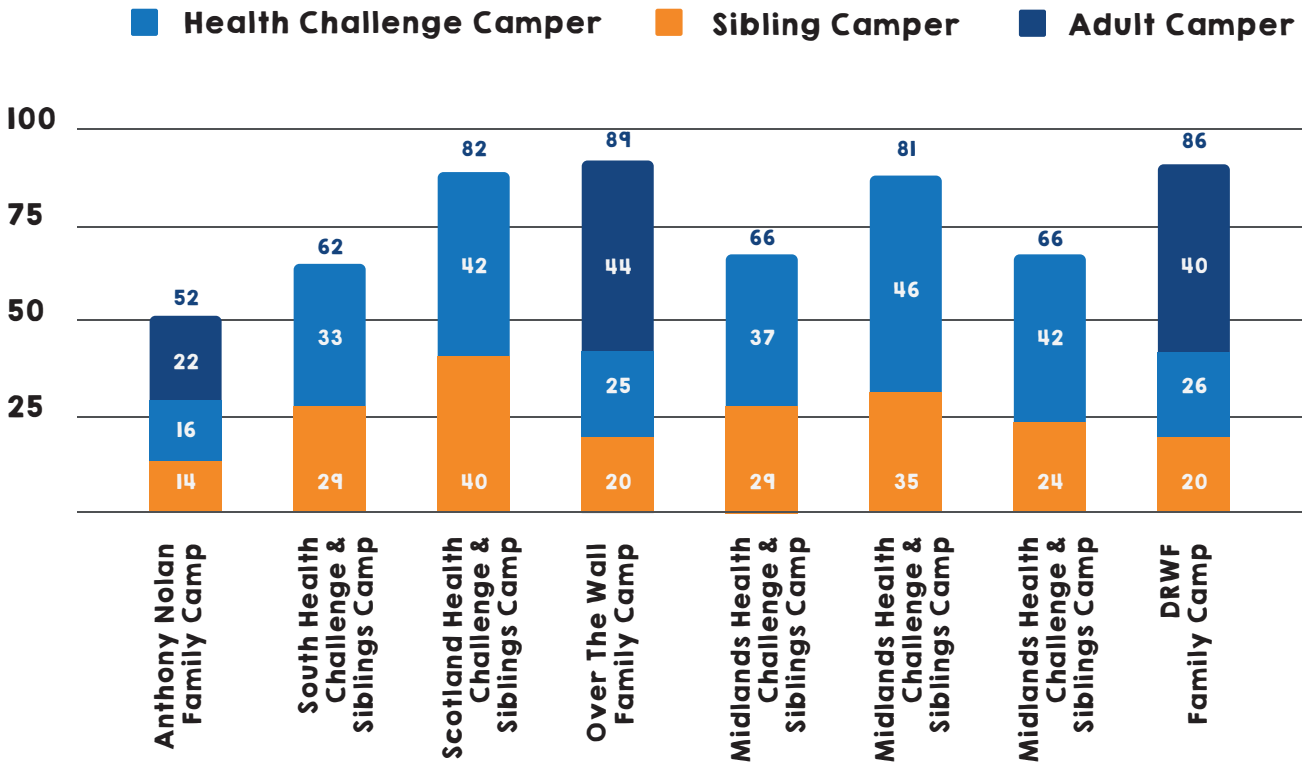
4. Charity Development

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

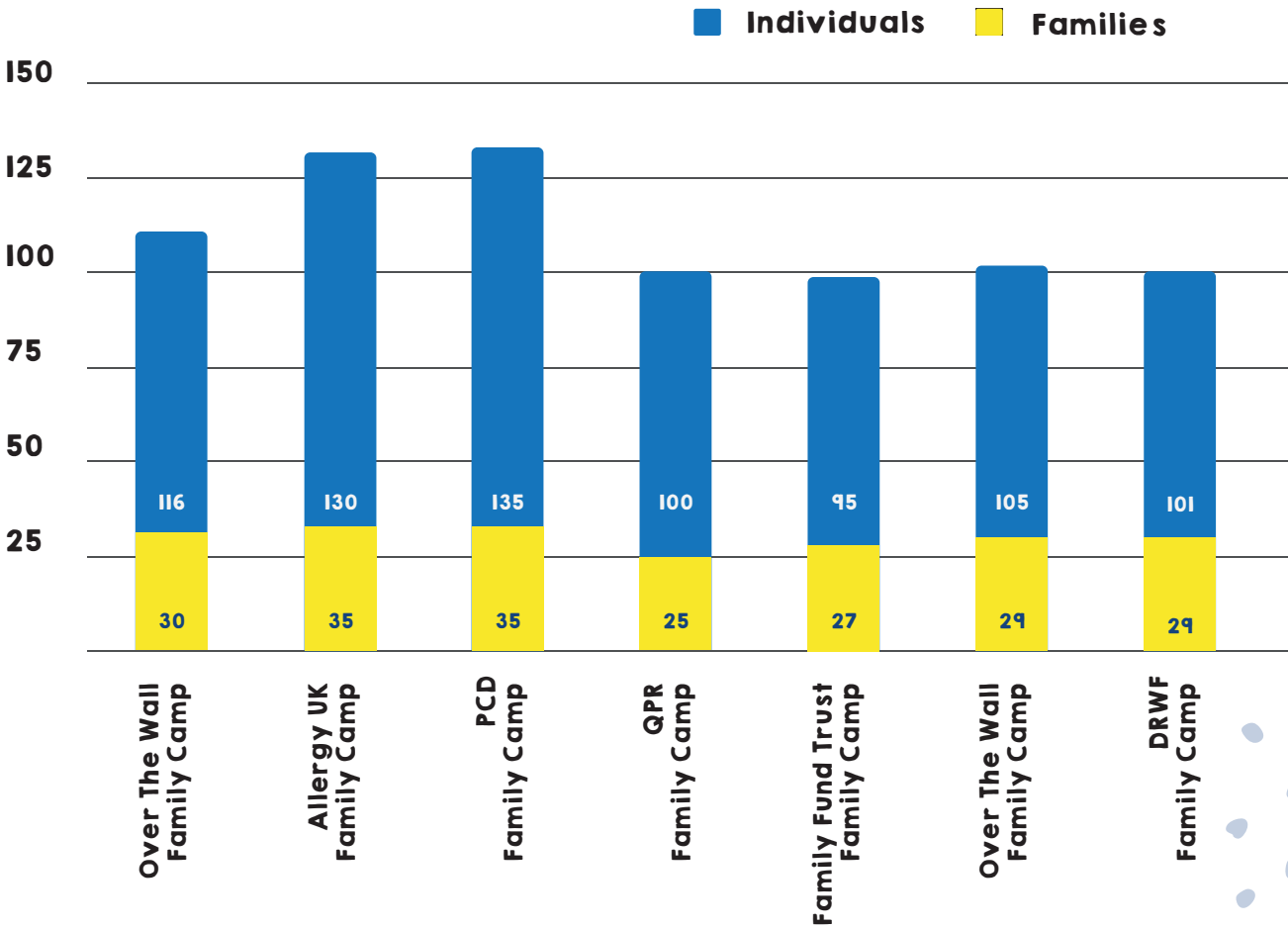
Lease negotiations to acquire the former Ockbrook School near Derby took much longer than expected, but we finally completed the lease in May 2024. Given the knock on delay in launching our capital campaign, we now plan to open our first camp in 2026.



2023 Residential Camp Attendance



2023 Camp in the Cloud Attendance



Financial Review

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

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

Income

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

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

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

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

Expenditure

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

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

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

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

Reserves

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

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

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

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

Structure, Governance And Management

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

The Board of Trustees

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

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

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

of 2023 and the Trustees who served during the year are shown under Reference and Administration Information at the end of this document.

Board Committees

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

Executive Committee

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

Operations Committee

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

Clinical Advisory Board

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

Development Board

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

Risk Management Committee

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

Audit Committee

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

The Senior Management Team

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

Management Team

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

Ockbrook Oversight Group

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

Arrangements For Setting Pay

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

Risk Management

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

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

The current main risks by area are:

Service delivery

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

Fundraising and partnership

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

scheduling with regular review by the senior management team.

Organisational

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

Finance

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

Statement Of Directors Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Disclosure of information to the auditors

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

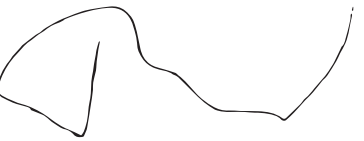
Auditors

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

Small company exemption

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

On behalf of the board of trustees



Joe Cronly
Chairman
Date: 22 May 2024

Auditor's Report

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

Opinion

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for

the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of directors

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable

the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

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

recognition.

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>.

Use of our report

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

Janice Matthews

Janice Matthews, FCA Senior Statutory Auditor

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

Dated: 11 June 2024

FINANCIAL STATEMENTS

Statement of Financial Activities (including income and expenditure account)

Company No. 03713232
(A company limited by guarantee)

Financial Year Ended 31 December 2023

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

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

Over The Wall Balance Sheet

Company No. 03713232
(A company limited by guarantee)

As at 31 December 2023

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

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



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

Statement of Cashflows
As at 31 December 2023

Company No. 03713232
(A company limited by guarantee)

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

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

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

B. GOING CONCERN BASIS

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

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

C. ACCOUNTING ESTIMATES

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

D. INCOME

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

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

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

E. EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable value added tax (VAT) is included with the expense item to which it relates.

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

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

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

See Notes 6 & 7 for further information.

F. LEASED ASSETS

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

G. PENSION COSTS

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

H. FOREIGN CURRENCY

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

I. TAXATION

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

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

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

K. STOCK

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

L. CASH AT BANK AND IN HAND

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

M. DEBTORS

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

N. CURRENT LIABILITIES AND PROVISIONS

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

O. FINANCIAL INSTRUMENTS

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

P. FUND ACCOUNTING

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

Q. TERMINATION PAYMENTS

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

2. INCOME FROM DONATIONS AND LEGACIES

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

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. INCOME FROM OTHER TRADING ACTIVITIES

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

5. INVESTMENT INCOME

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

6. ANALYSIS OF EXPENDITURE

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

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

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

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

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

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

9. TRUSTEES

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

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

10. STAFF COSTS AND NUMBERS

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

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

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

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

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

11. RELATED PARTY TRANSACTIONS

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

12. INTANGIBLE ASSETS

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

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

13. TANGIBLE FIXED ASSETS

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

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

14. STOCK

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

15. DEBTORS

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. ANALYSIS OF DEFERRED INCOME

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

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

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

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

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

RESTRICTED FUNDS

Camper and Volunteer Wellbeing programme
SeriousFun Children's Network - network grant
Camperships
Outreach
HR & Recruitment
Fundraising resources
Designated operating site fund

PURPOSE AND RESTRICTION IN USE

Funding to provide for the emotional needs of campers and volunteers
Funding to support training and development of staff
Funding for children from a specified geographic region or type
Funding for outreach activities in communities
Funding to support head office staff
Funding for specific fundraising resources or events
Funding designated by the charity for securing a long-term operating base

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.23 (£)
Intangible and tangible net fixed assets	255,322			255,322
Current assets	420,764	150,889	45,638	617,291
Current liabilities	(99,540)	-		(99,540)
TOTAL NET ASSETS / (LIABILITIES)	576,546	150,889	45,638	773,073
PREVIOUS YEAR				
	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.22 (£)
Intangible and tangible net fixed assets	71,305			71,305
Current assets	663,332	100,000	34,435	797,767
Current liabilities	(106,563)	-		(106,563)
TOTAL NET ASSETS / (LIABILITIES)	628,074	100,000	34,435	762,509

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

20. COMMITMENTS UNDER OPERATING LEASES

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

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

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

21. FINANCIAL INSTRUMENTS

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

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

22. LIMITED LIABILITY

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

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

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

24. CAPITAL COMMITMENTS

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

25. POST BALANCE SHEET EVENTS

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



OTHER INFORMATION

Reference And Administrative Information

Charity Name	Over The Wall
Charity registration numbers	1075361 (England & Wales) SC043191 (Scotland)
Company registration number	3713232 (Registered in England and Wales)
Principal address and registered office	Langstone Park Langstone Road Havant PO9 1SA
Senior Management Team	Kevin Mathieson, CEO & Company Secretary Allan Jolly, Director of Business Development Anna Wall-Budden, Director of Development Caroline Talboys, Director of Finance Emma Graver, Head of Marketing & Communications Kelly Campbell, Camp Director (resigned December 2023) Sally McCluskie, Director of Nursing

Trustees and Directors	Joe Cronly, Chairman Alma Lawrie Andrew Richards Anne Prendergast (resigned January 2024) Cynthia Davis Dr Catherine Wales (appointed September 2023) Duncan King Jocelyn Sharp John Bremridge Jonathan Goring Kelly Koltes (resigned June 2023) Margaret Blankson (resigned September 2023) Mark Fidler Neil McDonald Richard Chapman Sebastian Stachowiak (appointed March 2023) Thom O’Neill (resigned June 2023) Zachary Boulden (appointed September 2023)
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Auditors	Menzies LLP Magna House 18-32 London Road Staines-Upon-Thames TW18 4BP
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Bankers	Handelsbanken, 1000 Lakeside North, Portsmouth PO6 3EN
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LOOKING AHEAD

Over The Wall's New Home

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

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

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

Our immediate priorities

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

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

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

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

For more
information
visit our website
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