



OVER THE WALL

a seriousfun camp

Over The Wall

(A company limited by guarantee)

Annual Report and Financial Statements

**For the year ended
31 December 2018**

**Charity Registration Numbers
England & Wales: 1075361
Scotland: SC043191**

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Reference and Administrative Information

Trustees:	Mr Richard Chapman Mr Graham Collins (Resigned 14 March 2018) Mr Joseph Cronly (Chair) Mr Anthony Diamandakis Ms Catherine Doran Mr Jonathan Goring Mr Duncan King Dr Lara Lohr Mr Neil McDonald Mr Paul Raeburn Mr Andrew Richards Mrs Jocelyn Sharp Mrs Anne Stevens Dr Bianca Tiesman Mr John Welsh
Chief Executive Officer & Company Secretary:	Mr Kevin Mathieson
Charity registration numbers:	1075361 (England & Wales) SC043191 (Scotland)
Company registration number:	3713232 (registered in England and Wales)
Principal address and registered office:	Langstone Technology Park Langstone Road Havant PO9 1SA
Auditors:	Menzies LLP Lynton House 7-12 Tavistock Square London WC1H 9LT
Bankers:	HSBC Bank plc HSBC House, Mitchell Way, Southampton, Hampshire, SO18 2XU.

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Trustees' Report (continued)

Chairman's Review 2018

After taking a deliberate break from camper growth in 2017, and with the benefit of new and substantial funding from The Kentown Wizard Foundation, 2018 was another record year for Over The Wall. We increased our camper numbers by 30% to 866, new charity partnerships and camp programmes were developed and delivered as our partnership business model began to get traction, and the charity further developed and professionalised its internal organisation.

Our fundraising team once again rose to the challenge of reaching our ambitious growth targets and helped us raise a record £1.57 million. This allowed us to deliver all of our services whilst also ending the year with another modest surplus, bolstering our small reserves.

We continue to be very fortunate to have the support of the SeriousFun Children's Network, an organisation that brings together the camps founded by Paul Newman across the world. Owing to financial support received from SFCN, their corporate partners, our Patrons and board members, every single £ donated from other sources will be spent entirely on our campers and camps.

Once again, we remain indebted to our wonderful volunteers whose support is fundamental to our operational delivery. In 2018, 651 volunteers including 67 doctors and nurses selflessly gave up their own time, amounting to more than 4,000 days, to assist in the running of our camps and helping support and care for our campers.

Once again, I am very proud that, for the third year in a row, we were deemed to be "Outstanding" by Ofsted, following a detailed inspection of our services. Such an endorsement is testament to our talented and hardworking staff, who deserve full credit for the achievements of the year.

Finally, I would thank our campers and their families for placing their trust in us. The wonderful feedback we regularly receive from campers and their families is one of our greatest rewards and serves to highlight the remarkable work carried out by the charity

Joe Cronly
Chairman

"Over The Wall has given me more hope and fun than I felt possible. I have never before felt so happy. Since going to OTW I feel stronger and more passionate of who I am. No one can change my condition but OTW have helped me change how I feel about it. The week (or weekend) you go on is challenging and hard but with OTW everything is possible. If you have been unable to go on school residential (like me) then OTW make this bigger, better and more exciting. Whatever your needs beach hut (nurses and doctors) are always there to help. You are always near two adults in case something happens. Thank you Over The Wall for changing lives and turning frowns upside down."

"Thank you all so much for such an amazing experience for our son. He loved every minute, but the thing that touched me most was that he said he was with friends that understood him. I asked him what he meant, and he said that everyone had allergies like him. He has always had an amazing attitude to his allergies but in the last year has started to resent them a little. I guess that is natural as they get older. However, everyone involved with Over The Wall has given him an opportunity that no-one else could. Thank you for the amazing organisation, love and care that you have given our little ones this weekend. You can tell how much it meant to him with the tears as we were leaving. We hope to see you all again"

"His face when I picked him up said it all! Thank you to all the OTW Staff, OTW nurses, medics and volunteers who provided the most amazing experience for him. The thought, care and planning of the food, activities and care was phenomenal."

The trustees present their report and the audited financial statements for the year ended 31 December 2018.



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Trustees' Report (continued)

Our Vision, Mission, Outcomes and Values

Over The Wall is a national UK children's charity, and member of the international SeriousFun Children's Network.

There are over 50,000 children and young people in the UK living with a serious health challenge. For these young people, quality of life is adversely affected by isolation and their inability to participate in many of the everyday activities enjoyed by their friends and peers. This often results in a growing lack of self-esteem and confidence which can become a barrier to future growth and development. Over The Wall's residential programmes are designed to bring about transformational change to tackle these issues and to ensure our campers return home with a new sense of their abilities and ambitions, and feeling far less isolated.

VISION

Our vision is to provide access to all children and young people living with the challenges of serious illness and disability to our free-of-charge transformational programmes.

MISSION

We provide free of charge, therapeutic recreation camps to help children living with serious and life-limiting illnesses reach beyond the perceived limitations of their illness to rediscover a whole new world of possibilities. Through participation in a proven programme of fun-filled recreational and educational activities, our camps help promote inclusion whilst developing the confidence, self-esteem, coping strategies and peer relationships of all our campers.

OUTCOMES

We aim to help children and young people reach beyond the perceived limits of their illness or condition to achieve transformational outcomes which help address any social exclusion they may have experienced and raise their confidence, self-esteem and resilience.

Providing a journey of individual discovery for every camper, we assist them to make their own choices and decisions; participate in a broad range of activities and make new friends in a safe and fun-filled environment.

VALUES

During 2018 we reviewed the values that we want to live by as an organisation. We asked our campers, parents, volunteers, trustees, staff and supporters to help us define our core values and this was the result:

- Inclusivity & Acceptance - Be who you are, love who you are
- Fun - a million moments of mischief and magic
- Safety - Be brave, take risks; we've got you
- Inspiration, escape & adventure - discover a new world of possibilities
- Support & Friendship - always an individual, but never alone

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



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Trustees' Report (continued)

Objects of the Charity

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

Over The Wall is a national UK children's charity and a member of the international SeriousFun Children's Network. Over The Wall supports children from throughout the UK and provides residential activity camps in a number of locations in England and Scotland, designed to create positive, life-changing experiences. The charity offers support to the whole family through four distinct programmes:

- Seriously ill children, aged 8 – 17 years (5 nights)
- Siblings of seriously ill children, aged 8 – 17 years (4 nights)
- Family groups where there is a child with a serious illness (2 nights)
- Camps provided in partnership with charities and organisations supporting children with serious illness

Although campers may only recognise the fun and adventure at camp, the activities are designed to challenge campers at their own level and help them reach beyond their perceived limitations to find success. The activities, which are both recreational and educational, are planned with therapeutic recreation at their core, being a targeted intervention strategy aimed at building confidence and self-esteem, as well as enhancing coping mechanisms.

The camps have been developed using a model known as therapeutic recreation which involves experiential learning through fun and this is consequently integrated into every aspect of camp. Camp provides children with the opportunity to try new things in an environment that is positive and encouraging, and often they will discover that they are capable of doing more than they thought possible which opens up new possibilities for them.

All camps are child-centred and offer a range of activities which vary according to the particular site. Activities might include abseiling, archery, arts and crafts, canoeing, climbing, drama, fishing, kayaking, laser clay shooting, music, swimming, talent night and many more.

Over The Wall provides the very best medical care at its residential camps which are available to children with a wide range of illnesses and medical conditions, including blood disorders, cancer, genetic disorders, heart conditions, immunologic disorders, neurological disorders, physical disabilities and many more. This is made possible by the experienced medical teams of on-site nurses and doctors, who provide home from home care. The volunteer nurses and doctors work behind the scenes to ensure that every child receives the medicine and care they need, without interrupting the child's experience at camp.

Volunteers play a vital part in making the camps possible. There are a variety of camp volunteer roles and the volunteers help to ensure the safety and wellbeing of campers, as well as providing support and encouragement.

It is a fundamental tenet of Over The Wall that all camps and services provided to seriously ill children and their families are free of charge. This makes the charity reliant on funding the cost of camps through fundraising activities, voluntary donations and charity partner contributions.

Over The Wall has recognised the need to reach more children through working in partnership with other charities. By providing camps on a reduced cost basis to other UK charities Over The Wall provides specialist skills and expertise beyond the resources of many children's charities, enabling more children and families to benefit from camps.

SeriousFun Children's Network

Over The Wall is the UK member of the SeriousFun Children's Network that was originally founded in the USA by the late Paul Newman. The SeriousFun Children's Network is a growing global community of independently managed and financed camps and programmes. Over the last 30 years, the SeriousFun Children's Network has evolved from a single camp to a global community of over 30 camps and programmes, serving 168,500 children with serious illnesses and their families in 2017 and over 1,000,000 children and their families since inception, always free of charge.



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Trustees' Report (continued)

Whilst Over The Wall is an independent UK charity, it receives much benefit from being a member of the SeriousFun Children's Network. In particular, the SeriousFun Children's Network provides valuable financial support and opportunities to gain access to international donors and supporters that would otherwise be beyond the reach of a smaller charity like Over The Wall. 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.

Therapeutic Recreation, Challenge by Choice and Outcomes

Therapeutic recreation is a targeted intervention strategy aimed at building confidence and self-esteem, as well as enhancing coping mechanisms. It involves experiential learning through fun and this is consequently integrated into every aspect of camp. The more an individual is engaged and enthused about an activity, the more likely they are to participate and to be open to challenge

The activities are designed with therapeutic recreation at their core and, specifically, the recreation model known as "challenge by choice" is employed. The challenge by choice model comprises four distinct stages, as outlined below:

- **Challenge** – Every activity at camp is designed with an element of challenge and it is the choice of the camper as to how far they take this. This is done by recognising comfort zones and by understanding that each individual has a different level of comfort. Individuals are encouraged to participate at a level which they themselves decide, but which ideally takes them into the "stretch zone" where they feel challenged but able to cope and carry on with the activity. It is in the stretch zone that campers realise their potential and grow in self-esteem.
- **Success** – Every challenge at camp is met with success. This is done by creating safe and fun activities and recognising individual success. Individual success is created by adapting and removing obstacles, being observant and by using positive labelling.
- **Reflection** – This is the part of the process where participants become conscious of their success, thoughts and feelings, and is the key to self-discovery and increased self-confidence. In this regard, the role of Over The Wall is to facilitate discussions around the successes that campers have had and to validate them. There are many opportunities for reflection, including at activity debriefs or "cabin chats" at the end of the day.
- **Discovery** – This is the only stage of the therapeutic recreation cycle which may not happen at camp but may come after children have left. The combination of challenge, success and reflection while at camp allows the final stage of discovery to occur. The idea is that each part of the therapeutic recreation model creates a tiny piece of invisible armour that stays with the camper after they leave. When faced with a difficult or challenging situation in the future, the camper can subconsciously draw on this armour and what they have learnt at camp discovering a positive way of dealing with the situation.

Since 2011, a number of SeriousFun Children's Network camps, including Over The Wall, have participated in an independent study by Yale University School of Medicine, Child Study Centre, to assess the benefits of attending camp. The most recent findings from the study reaffirm what previous studies have shown and also support Over The Wall's own anecdotal evidence: 79% of parents reported noticing an increase in their child's confidence; 77% reported an increase in self-esteem; 75% reported an increase in maturity; 74% reported an increase in independence; 66% reported an increased interest in social activities; and 80% reported an openness to try new things.

Over The Wall continues to receive extremely positive feedback from parents, from a variety of sources, and in every case the feedback confirms the positive impact of camp on their children in the areas described above.

Staff

Over The Wall employs a small team of dedicated staff and part-time staff supplemented by seasonal camp staff, in total 31 people. This team is responsible for recruiting, training and retaining many hundreds of volunteers each year, processing over a thousand applications for camp places, liaising with parents, doctors and hospitals, planning, organising and delivering the camp programme and raising the funds to support the charity's objects, which ensures that camps will always be free of charge.



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Trustees' Report (continued)

Volunteers

Volunteers make a vital contribution towards the charity's achievements. During 2018, 584 camp volunteers and 67 medical volunteers made the various camps possible. Volunteers also helped meeting potential volunteers, in the organising of events and raising of funds, and members of the Development Board and Clinical Advisory Board and trustees all contribute their time voluntarily.

There is a range of camp volunteer roles, including team leader, team mate, activity leader, camp recorder and Safeguarding Officer. The volunteers help to ensure the safety and wellbeing of campers, as well as providing support and encouragement. Volunteers come from all walks of life, defying age (in 2018 the age range was from 18 to 65+), race, social, economic and professional boundaries. Over The Wall employs a rigorous, but fair, recruitment process and provides volunteers with training in advance of camp. The volunteers are overseen by and work together with an experienced Over The Wall staff team.

Volunteers donated more than 4,125 days in 2018 which saved the charity an estimated £412,000 (which has not been recognised in the statement of financial activities).

Medical Care

Over The Wall's residential camps are available to children with a wide range of illnesses and medical conditions, including blood disorders, cancer, genetic disorders, heart conditions, immunologic disorders, neurological disorders and many more. In 2018, children with over 130 different illnesses and medical conditions attended camp.

Medical care at camp is provided by experienced medical teams of nurses, paramedics and doctors, and 67 medical volunteers supported the various camps in 2018. The on-site medical centres, or "Beach Huts", are designed to provide all the medical care that a child may need at camp in a child-centred and caring way. The volunteer nurses, paramedics and doctors work behind the scenes to ensure that every child receives the medicine and care they need, without interrupting the child's experience at camp.

Over The Wall's medical programme is overseen on a day-to-day basis by the charity's Head of Nursing and Nursing Co-ordinators, who are all registered nurses. The Clinical Advisory Board is responsible for providing advice in relation to clinical matters and for ensuring that best practice is followed by the charity.

Safety

There is nothing more important to Over The Wall than safeguarding children whilst at camp. Safety lies at the heart of everything that the charity does and underpins all the activities. All staff, external activity providers and volunteers are fully vetted in accordance with statutory requirements. Camp locations are visited multiple times prior to camp taking place to ensure their suitability, to carry out health and safety and risk assessments and to implement risk mitigation plans if required. Over The Wall has a comprehensive Safeguarding Campers policy and procedures. All camp staff undertake safeguarding training and wherever possible, a volunteer with relevant safeguarding experience is appointed in the role of independent Safeguarding Advisor, to give an impartial opinion in relation to any matters concerning a young person's welfare.

Quality Assurance

During 2018, Over The Wall was subject to its third inspection, by OFSTED in England under regulations governing residential holiday camps attended by children and young people living with serious illness.

OFSTED visited the Allergy Camp in October 2018, awarding an overall grading of "outstanding" for the third year in a row, with "outstanding" across all areas of inspection. Their subsequent report included the following findings:

- The outcomes that the children achieve are outstanding.
- The leaders are inspirational, and as a result staff and volunteers are all passionate about what they want to achieve.
- The highest possible care is provided to these children, and a huge amount of planning ensures that this is so. The attention to detail is phenomenal.



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Trustees' Report (continued)

The full report is available to view and/or download from the OFSTED website www.gov.uk/government/organisations/ofsted.

The charity was also inspected by the Care Inspectorate in Scotland and was judged to be "Excellent" for the quality of care and support.

Environmental Considerations

Over The Wall is committed to operating in an environmentally sound and sustainable manner. Good environmental practice should also produce operational efficiencies, helping to maximise the funds available to spend on charitable activities.

The charity works together with the providers of camp facilities to minimise waste, including the unnecessary usage of heating and lighting, and water conservation. Catering suppliers are encouraged to use fair trade supplies and all sites have recycling schemes in operation. Clinical waste is segregated to ensure most efficient disposal. Temperature controlled medical fridges are used, all using R600a refrigerant.

Over The Wall encourages employees and volunteers to consider their travel management plans: most staff are required to travel to camp together to avoid multiple journeys, and Over The Wall operates a system to facilitate car sharing for volunteers. Transport is provided to and from camps for campers from selected hub locations reducing journeys by individual families.

Achievements and Performance

2018 Highlights and Overview

- 14 residential therapeutic recreation camps (2017: 13 camps)
- 6 different camp locations in England and Scotland
- 866 campers attended (2017: 667 campers), including 404 seriously ill children, 312 siblings of seriously ill children and 150 parents / guardians
- Over 130 illnesses and conditions supported at camp
- 3 camps held in partnership with other children's charities, and 1 specific illness camp
- 651 camp volunteers (2017: 674) including 67 medical volunteers (2017: 67) donated 4,125 days at camp, not including their own preparation time, saving the charity an estimated £421,000.
- Transport provided to and from six camps from selected hub locations.

Camps for Children with Seriously Ill Children

2018 key statistics:

- 3 camps;
- 3 locations in Dorset, Staffordshire and Perth
- 260 seriously ill children
- 295 camp volunteers and 38 medical volunteers

Serious illnesses often preclude children from fully participating in mainstream life due to the complexity of their medical needs. Seriously ill children can experience severe disruption to their education, natural and social development and subject them to bullying and rejection, thus heightening their feelings of loneliness, exclusion and unhappiness. Over The Wall camps help to promote inclusion, whilst developing the children's confidence, self-esteem, coping strategies and peer relationships.



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Trustees' Report (continued)

Camps for Siblings of Seriously Ill Children

2018 key statistics:

- 3 camps
- 3 locations in Dorset, South Yorkshire and Perth
- 194 siblings of seriously ill children
- 167 camp volunteers and 6 medical volunteers

The siblings of seriously ill children often struggle with feelings of guilt, isolation and neglect and can become overwhelmed by additional responsibilities within their daily family lives. They too can suffer social trauma where their peers may not be able to accept or understand the implications of serious illness. At camp, the children are relieved of their daily responsibilities, burdens and struggles. They are afforded the opportunity to talk to each other about shared experiences in a structured and supportive environment, alongside the chance to relax, have fun, and simply enjoy being children again.

Camps for Families with a Seriously Ill Child

2018 key statistics:

- 4 camps
- 3 locations in Wiltshire, Staffordshire, and Fife
- 55 families, including 55 seriously ill children, 78 siblings of seriously ill children and 88 parents/guardians
- 92 camp volunteers and 9 medical volunteers

There is great deal of stress on families coping with a child with severe illness. This can lead to a sense of isolation, sadness and, at times, depression, with the impact being felt across the whole family unit. Over The Wall's family camps introduce families to new networks of support and provide an invaluable opportunity to truly relax and reconnect, leading to a greater feeling of closeness, a renewed sense of wellbeing and optimism for the future.

Camps with Charity Partners and Specialised Camps

2018 key statistics:

- 4 camps: in partnership with Crohns & Colitis UK, The Society for Mucopolysaccharide Diseases and The Association for Glycogen Storage Diseases and a camp specifically for children with severe allergies
- 2 locations in Wiltshire and Staffordshire
- 42 families, including 89 seriously ill children, 40 siblings of seriously ill children and 62 parents/guardians
- 97 camp volunteers and 14 medical volunteers

Charity partnerships allow other UK charities to provide a service they would otherwise not be able to provide, with all of the benefits of Over The Wall camps. Continuing to expand the number of partnerships with other children's charities was a key strategic initiative for the year. We are pleased to have run three very successful camps and intend to expand this activity in the future. Specialised camps allow us to serve specific groups of children and young people with severe illnesses.

Summary of Performance and Achievements against 2018 Targets

2018 was the first year of our strategic target to double camper numbers through the period of 2018 – 2021. We planned for a 20% increase in camper numbers as our first step towards this target, with the emphasis on building our capacity to work with other children's charities, expanding the places available through partnership working.



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Trustees' Report (continued)

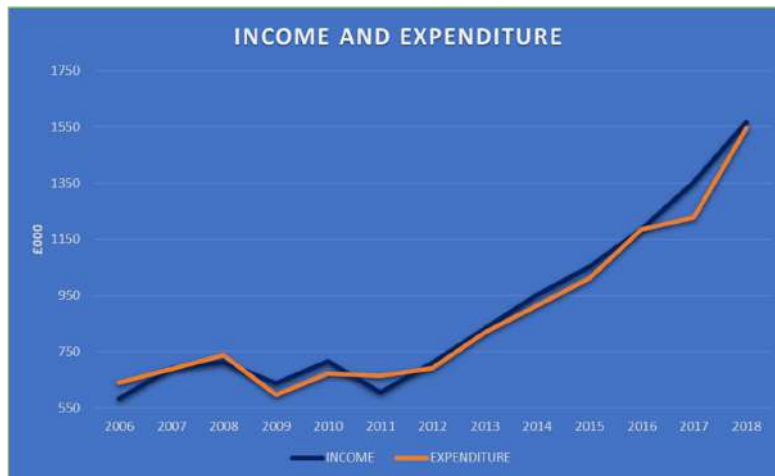
Our performance targets for 2018 were:

1. Increase camper places by 20% on the previous year

We not only achieved the 20% increase but exceeded it, welcoming 30% more children and family members (866 in total) than in the previous two years. The graph below shows the progress we have made in reaching more children and families with serious health conditions.



2. Fundraising – Generate enough income to cover the additional costs and make a surplus.



Income increased by 16% compared with 2017 in line with the 5-year average increase of 18% per annum. The first year of the 3-year grant programme from The Kentown Wizard Foundation formed the basis of growth for the year, enabling a 30% increase in camper numbers and generating a small surplus of £22,072.

3. Increase our provision of places for partnership charities.

This was the third year of our partnership programme building on the first steps taken in two previous years. We delivered 3 camps and increased the number of camper places provided from 65 in 2017 to 167 in 2018. In addition, following the overwhelmingly positive response to our 2017 Allergy Camp we took the decision to run the camp again in 2018 with the support of corporate donor Allergy Therapeutics rather than a partner charity.



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Trustees' Report (continued)

In addition to running full camps for other charities we also provided them with the option of ring-fencing places for their client groups at our 'general' camps, thus allowing them the ability to serve a broader geographical area and in numbers that might be more manageable financially for them.

For Over The Wall, this model allows for funded expansion broadening our audience reach and helping to set the foundation for a future business model when we might own and manage our own facility.

4. Improve our organisational infrastructure

Having devised a plan to effectively double our service provision between 2018 and 2021 we continued to review the organisational structure required to deliver this increase with a particular focus on service delivery. We recognised that excessive working hours at camp, together with an increase in the number of camps, was unhealthy for operations staff and put in place a plan to address this through an increase in the number of staff at camp and an increase in seasonal posts. Supporting our strategic aim to increase the number of charity partnerships in place we upgraded the role of partnership management. We also invested in volunteering programme staff to find new ways to reach potential volunteers and were pleased to report that 21 Duke of Edinburgh Scheme candidates applied to volunteer at our camp.

5. Develop the potential to own and manage our own facility

In addition to continuing to build our organisational infrastructure, service growth trajectory, reputation and partnership working, we continued to develop relationships to support our long-term aspiration to own and manage our own facility. During 2018 the internationally acclaimed design and architect company, Foster and Partners started work in partnership with us *pro bono* to develop our plans. During the year we launched a Greenlight Project to put in place the different workstreams required to bring us to a start point for a decision on a build project.

Incidents of note in 2018

The following incidents of note, which resulted in reports and referrals being submitted to external authorities, occurred at our South Health Challenge camp which was scheduled to take place at Bryanston School, Blandford Forum, Dorset, between the 29th July and the 4th of August 2018.

Health incident

We had a Norovirus outbreak within the first few days of the children arriving which, despite our best efforts, spread rapidly and affected children, volunteers and staff. As part of our critical incident planning, we had trained pre-camp season to deal with evacuation and repatriation of campers and so we took the decision to close camp early and put those plans into action. This was carried out successfully as a full-charity operation and we subsequently reported this incident to Public Health England (who reviewed and praised our decision making and actions), Ofsted and the Charity Commission.

Safeguarding Incident

We had one safeguarding incident of note during the year which resulted in us reporting the circumstances to the local safeguarding authorities, the Charity Commission, the Disclosure and Barring Service and OFSTED.

It related to concerns reported to us about the specific attention a male volunteer had been giving to a female camper at one of our summer camps. We investigated this report thoroughly, liaising throughout with local safeguarding authorities, and the child and her parents, and were satisfied at the conclusion of the enquiry that no criminality had taken place. However, due to the circumstances we reported the incidents to the aforementioned authorities and terminated future volunteer opportunities for the individual concerned.



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Trustees' Report (continued)

Fundraising

The fundraising team continued with its long-term strategy to increase charitable income and to continue to diversify funding where possible. This was achieved in 2018 with a 16% increase in total income. Our main sources of income are from high level donors, corporates, trusts and foundations. We are building a strong focus on individual giving with the aim of increasing the number of regular donors. We took the decision to cease using freelance fundraising professionals, investing instead in a team consisting of five full-time and two part-time fundraisers.

We also receive considerable support from the SeriousFun Children's Network which hosted a gala for which we were one of the main beneficiaries. The gala provides us with an opportunity to showcase the work carried out at camps in an enjoyable event that attracts both current and potential future supporters. The SeriousFun Children's Network also provided unrestricted and restricted grants and access to international corporate and individual donors.

We are registered with the Fundraising Regulator and our fundraising handbook provides guidance and process for those that are raising funds on behalf of the charity. We are aware of our professional obligations to vulnerable people and committed to achieving the standards outlined by the Fundraising Regulator and by GDPR.

We have not received any complaints regarding inappropriate fundraising activity by members of staff or those fundraising on our behalf.

Financial Review

The charity achieved a surplus of £22,072 against a surplus of £123,431 in 2017. This reduction reflected a year where the main focus was a targeted increase in service provision rather than building reserves.

The charity received a record amount of income, £1,567,228 compared with £1,352,370 in 2017, an increase of 16%. This was driven by generous support from trusts and foundations including £280,000 from the Kentown Wizard Foundation, and £90,000 from the Toy Trust.

Income from corporate donors reduced by 14% from £ 349,318 in 2017 to £301,636 in 2018. Grants from the SeriousFun Children's Network (SFCN) also reduced from £134,189 in 2017 to £37,136 in 2018 as SFCN reduced the amount of restricted grants awarded to camps. SFCN continued to provide support in other ways, particularly through relationships with corporate donors and in hosting the annual London Gala. Income raised at the London Gala increased by 10% to £91,723 compared with £83,058 raised in 2017.

Income from charity partners increased from £27,942 in 2017 to £42,984 in 2018, an increase of 54%.

Expenditure increased by 26% from £1,228,939 in 2017 to £1,545,156 in 2018, for a 30% increase in the number of campers served.

Expenditure on charitable activities was £1,184,722 compared with £966,888 in 2017 an increase of 23%. Expenditure on charitable activities comprises the direct costs of camp, including accommodation, facilities and meals, transport, medical supplies, recruitment of volunteers and camp staff costs, as well as an allocated proportion of support and governance costs.

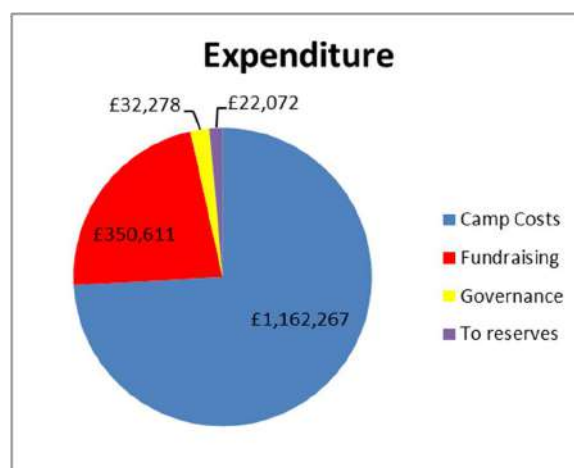
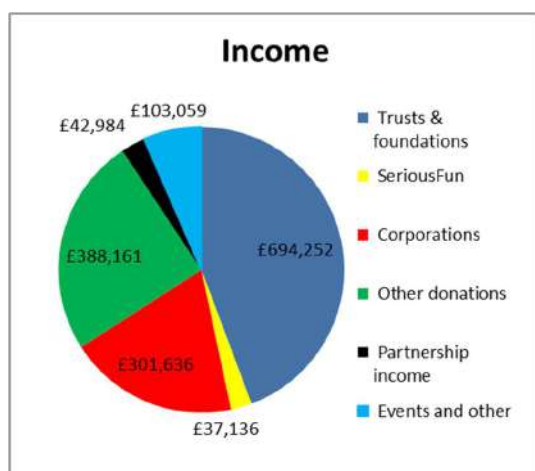
Expenditure on fundraising including a proportion of support and governance costs increased from £262,051 in 2017 to £360,434 in 2018. During the year the charity increased expenditure on fundraising, marketing and support staff to provide resource to enable the continued growth in fundraising capability and to professionalise the activities of the charity.

Governance costs increased slightly from £32,194 in 2017 to £32,278 in 2018. Expenditure on charitable activities accounted for 74% of income in 2018, with fundraising accounting for 22% of income and governance costs 2%.



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Trustees' Report (continued)



Cash balances at the end of the year were particularly high at £612,644, reflecting the seasonal patterns of income and expenditure. £444,923 or 36% of cash received during the 12 months to December 2018 was received in the final quarter of the year. Of this £428,784 was income received in advance for 2019 camps or campers. Expenditure is at its highest level during the summer and early autumn. Cash balances reduced to £121,488 at the lowest point of the year, equivalent to 4 weeks of average expenditure.

Reserves

Total funds at 31 December 2018 were £277,269 (2017: £255,197) of which £222 was restricted (2017: £11,793). We also monitor unrestricted reserves which are calculated as unrestricted funds less fixed assets. Unrestricted reserves as at 31 December 2018 were £251,448 (2017: £224,091) which equates to 16.3% of operating costs (2017: 18%). None of the unrestricted funds have been designated for a specific purpose.

The trustees recognise the need to hold a prudent level of reserves to ensure the continuation of Over The Wall's programmes in the event of an unforeseen downturn or delay of funding. Trustees also recognise the seasonal nature of the charity's expenditure and cash requirements, the potential volatility of income levels and the fact that the camp planning process commences almost a year in advance. Taking all of these factors into consideration, the trustees have determined that Over The Wall should aim to establish and maintain reserves at a minimum level which equates to 25% of the charity's annual budgeted expenditure. On this basis the target level for reserves for 2019 would be £462,100.

Going Concern

The trustees have reviewed the charity's financial position, including the level of reserves and cash, the annual budget, current fundraising activities and income forecasts. Considerable progress has been made in diversifying revenue sources and highlighting significant areas for increasing income generation. Over The Wall does not rely on government grants and the maximum amount received from any one source accounts for less than 20% of budgeted income.

While the cash reserves are currently lower than the target level, Over The Wall is also able to draw on the support of the Serious Fun Children's Network to provide a loan facility if ever required, as it has to other camps in the network. On the basis of this review, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a minimum of 18 months from the balance sheet date. Accordingly, the charity continues to adopt the going concern basis in preparing the financial statements.

Five-year track record

The charity has shown strong growth on financial metrics over the last five years, as illustrated below.

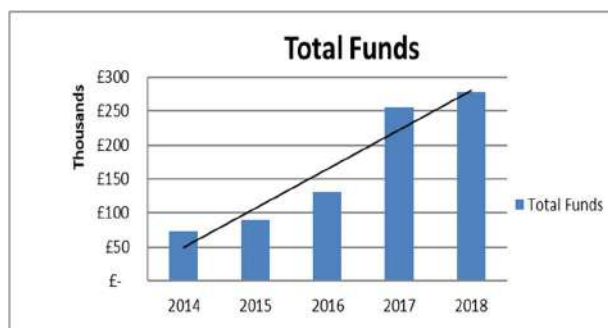
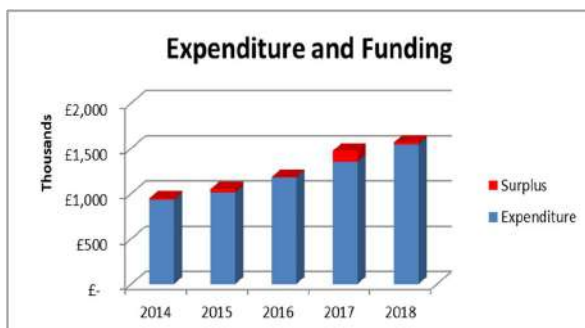
Camper numbers have risen from 504 in 2014 to 886 in 2018.

Full income and expenditure and balance sheet information for the five-year period is included at the end of this report.



Over The Wall (A company limited by guarantee)

Trustees' Report (continued)



Plans for Future Periods

The trustees approved the 2018 – 2022 Strategic Plan in December 2017. The strategic plan reaffirms the vision, mission and values of Over The Wall, as set out earlier in this report, and builds on the charity's past achievements. However, it also identifies the emphasis being given to our accelerated growth, as well as further developing and broadening our services and identifying our longer-term aspiration to build, own and manage our own facility.

The strategic objectives for the period are

- By 2022 to more than double our service provision from our 2017 base of 667, to at least 1,400 campers served,
- Power this growth through increasing our charity partnership work with other UK children's charities,
- Become more financially secure, by increasing income, focusing on productivity and increasing reserves,

and

- Continuing to develop the foundational work required to build, own and operate our own facility in the longer term.

We believe that there is significant unserved need among UK families in the UK with seriously ill children. Our plans will help us to reach more of these families, work more efficiently and create greater sustainability for the charity.

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 trustees are also the members and directors of the company. Trustees are appointed by election and are required to receive a majority of those present to be elected. They are appointed for an initial period of two years, after which they may stand for re-election at the next Annual General Meeting.

The trustees offer a wide range of skills and experience essential to the good governance of the charity. Nominations for new trustees are encouraged from the parents of children served by the charity and from medical and camp volunteers, sought by personal recommendation through the wider Over The Wall network and sourced in a variety of other ways. The trustees seek to ensure that the needs of the Board are appropriately reflected through the diversity of the trustee body and potential trustees are subject to an interview before being proposed for election. On appointment, trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp and are invited to attend an annual away day with the charity staff at which presentations given by the staff provide a good insight into the operational and administrative aspects of the charity.



Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

The trustees 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.

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 small group of trustees, including the Chairman, and generally convene in months when there isn't a Board meeting to provide oversight on significant matters or when trustee decisions are required between the regular quarterly meetings. The Chief Executive and other members of the senior management team, as appropriate, also attend the meetings. The Executive Committee met eight times during 2018.

- Operations Committee

The Operations Committee is responsible for the oversight and review of the charity's operational activities. Membership of the Operations Committee is drawn from the trustees and volunteers. The Chief Executive Officer and Camp Director also attend the meetings. The Operations Committee met once during 2018.

- Clinical Advisory Board

The Clinical Advisory Board (CAB) 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 the trustees, medical and nursing experts and parent representatives. The CAB is chaired by a Paediatric Consultant and met twice during 2018.

- Development Board

The Development Board assists in the raising of 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, Director of Development and other members of the staff team, as appropriate, also attend the meetings. The Development Board met four times in 2018.

- Risk Management Committee

The Risk Management Committee aims to review, challenge, advise and vouchsafe on behalf of the Board the risk analysis provided by the Senior Management Team. This seeks to identify each risk in terms of impact and likelihood and any further measures needed to mitigate their occurrence. Membership of this committee is drawn primarily from the Board with attendance by the CEO and other members of the Senior Management Team as required. The Risk Management committee met once in 2018.

The trustees who served during the year are shown on page 2. Mr Joe Cronly was Chairman for the whole of 2018.

Arrangements for setting pay

The Board of Trustees is responsible for defining Over The Wall's pay policy and reviewed the Chief Executive's salary in 2017. Wider staff salary reviews are planned triennially with the next scheduled in 2019.

The charity aims to pay at a competitive level with other similar sized charities, but not to compete with the public or private sector. The charity meets all national pay standards and provides all staff with a minimum of the living wage.

Custodian trustee arrangements

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



Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

Risk Management

Over The Wall has been developing its formal management of risk for a number of years now and this has been embedded in the monthly planning processes within the charity and in Board reporting. Each member of the Senior Management Team 'owns' a section of the Risk Register as it pertains to his or her area of responsibility and in this way we have been able to divide the charity into the following groups

Organisational – CEO

Operations - Director of Services

Finance – Director of Finance

Development – Director of Development

Clinical – Head of Nursing

Each Senior Management Team member has responsibility to work with his/her team to identify the risks, their current mitigating factors, their likely level of impact and probability, their risk 'score' and the further measures to be taken to mitigate each risk. As previously mentioned, a separate Risk Management Committee of the Board oversees risk management. The main documents used by the organisation to manage and review risk are the Risk Register and the Risk Matrix. The former identifies the risks within the various sections of the organisation whilst the latter uses the scores attributed to each to position the risks in an easy to read format for management and oversight purposes.

The charity has currently identified and scored more than 17 risks according to likelihood and impact. The most significant risks identified were:

Likelihood: Unlikely; Impact: Catastrophic

- Dangerous intruder on site

Likelihood: Unlikely; Impact: Serious

- Children at risk of death or serious injury
- Mass outbreak of communicable disease
- Death/ serious injury of adult at camp or in transit
- Failure of regulatory compliance
- Funding volatility/ expenditure exceeds income
- Insufficient usable reserves
- Theft or fraud
- Damaging media allegations
- Loss of key members of staff.

Mitigating measures are in place meaning that although the impact of each of these risks could be serious, the likelihood is extremely low, enabling us to assess these risks overall as moderate and acceptable.

In terms of future financial performance, any charity is vulnerable to changes in the economic climate or trust in the charity sector. We are also aware of the risks in over-reliance on a small number of major donors and have been actively building a diverse range of income sources, as detailed in the fundraising report. We do not rely on government funding for our programmes but are seeking to increase income derived from collaboration with other charities. While there is a risk that this may not be successful, we have been careful in planning our resource utilisation to enable us to flex our expenditure up or down as required.

The trustees are satisfied that adequate systems and procedures are in place to mitigate the impact of key risks. It is recognised, however, that any internal control systems can only provide reasonable, and not absolute, assurance that major risks have been identified and adequately managed.



Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

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

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

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

Disclosure of information to the auditors

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

Auditors

A resolution to re-appoint Menzies LLP as auditors was approved in March 2018.

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 trustees

Joe Cronly
Chairman

Over The Wall

(A company limited by guarantee)

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 2018 which comprise the Statement of Financial Activities, Balance Sheet and Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 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 Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' (who are also the directors of the charitable company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

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



Over The Wall

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

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 directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees 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 and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

MALCOLM LUCAS FCA (Senior Statutory Auditor)

For and on behalf of MENZIES LLP

Chartered Accountants

Statutory Auditor

Lynton House, 7-12 Tavistock Square, London WC1H 9LT

Dated

Menzies LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



Over The Wall
(A company limited by guarantee)

Statement of Financial Activities
(Including Income and Expenditure Account)
For the Year Ended 31 December 2018

		Unrestricted funds	Restricted funds	Total 12 months to 31.12.18	Unrestricted funds	Restricted funds	Total 12 months to 31.12.17
	Note	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	980,807	440,378	1,421,185	749,597	489,193	1,238,790
Charitable activities	3	-	42,984	42,984	-	27,942	27,942
Other trading activities	4	102,834	-	102,834	85,562	-	85,562
Investment income	5	225	-	225	76	-	76
Total income		1,083,866	483,362	1,567,228	835,235	517,135	1,352,370
Expenditure on:							
Raising funds	6	360,434	-	360,434	214,204	47,847	262,051
Charitable activities - Residential Camps	7	689,789	494,933	1,184,722	503,688	463,200	966,888
Total expenditure		1,050,223	494,933	1,545,156	717,892	511,047	1,228,939
Net income / (expenditure)		33,643	(11,571)	22,072	117,343	6,088	123,431
Transfers between funds		-	-	-	-	-	-
Net movement in funds		33,643	(11,571)	22,072	117,343	6,088	123,431
Reconciliation of funds							
Total funds brought forward		243,404	11,793	255,197	126,061	5,705	131,766
Total funds carried forward at 31 December		277,047	222	277,269	243,404	11,793	255,197

All incoming resources and resources expended relate to continuing activities. All gains and losses recognised in the year are included in the statement of financial activities.

The 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

(A company limited by guarantee)

Balance Sheet

As at 31 December 2018

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	16	<u>25,599</u>	<u>19,313</u>
Current assets			
Stock	17	12,089	8,705
Debtors	18	106,240	128,925
Cash at bank and in hand		<u>612,644</u>	<u>496,532</u>
Total current assets		730,973	634,162
Liabilities			
Creditors: amounts falling due within one year	19	<u>(479,303)</u>	<u>(398,278)</u>
Net current assets		<u>251,670</u>	<u>235,884</u>
Total assets less current liabilities		277,269	255,197
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		<u>277,269</u>	<u>255,197</u>
Funds of the charity			
Restricted income funds	21	222	11,793
Unrestricted funds	21	<u>277,047</u>	<u>243,404</u>
Total charity funds		<u>277,269</u>	<u>255,197</u>

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) (effective January 2015).

The accompanying notes form an integral part of the financial statements.

The financial statements were approved by the trustees on 25th April 2019 and signed on their behalf by

Joe Cronly
Chairman

Company registration number: 3713232



Over The Wall

(A company limited by guarantee)

Statement of Cash Flows

As at 31 December 2018

	Notes	2018 £	2017 £
Cash flows from operating activities:		<u>134,515</u>	<u>344,487</u>
Net cash provided by operating activities:	26	<u>134,515</u>	<u>344,487</u>
Cash flows from investing activities			
Dividends, interest and rents from investments		225	76
Purchase of property, plant and equipment		<u>(18,628)</u>	<u>(9,518)</u>
Net Cash provided by (used in) investing activities		<u>(18,403)</u>	<u>(9,442)</u>
Cash flows from financing activities			
Cash receipts from sale of equipment		-	-
Repayments of borrowing		<u>-</u>	<u>-</u>
Net Cash from financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		116,112	335,045
Cash and cash equivalents at the beginning of the reporting period		<u>496,532</u>	<u>161,487</u>
Cash and cash equivalents at the end of the reporting period		<u>612,644</u>	<u>496,532</u>



Over The Wall

(A company limited by guarantee)

Notes to the Financial Statements For the Year Ended 31 December 2018

1 Accounting policies

a) Basis of presentation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015), FRS102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

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

b) Going concern basis

Over The Wall generated a surplus of £22,072 during 2018 in addition to surpluses in each of the preceding four years which brings year end reserves to around 1.63 months' of total budgeted 2019 expenditure. Year-end cash balances are considerably higher than in previous years at £612k including £429k of grants for 2019 received before the start of the year and brought into income. Although reserves are below the target level, Over The Wall is able to call on the support of the SeriousFun Network for a temporary loan if required.

The charity has made significant progress in diversifying and increasing income streams over the last five years and will continue with this approach over the next five years with further investment in the fundraising infrastructure. Over The Wall does not rely on government grants and the maximum amount received from any one source accounts for less than 20% of budgeted income. Expenditure budgets have been set to generate a small surplus in 2019, and budgeted income and expenditure has been estimated for the following three years. Just £222 of the year end funds consisted of restricted income giving the charity a high degree of flexibility over how funds may be spent.

On this basis the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

c) Accounting estimates

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

d) Income

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

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

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

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

Income from the sale of merchandise is accounted for when the sale takes place. Investment income represents interest arising on UK bank deposits and is accounted for on an accruals basis.

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.



Over The Wall

(A company limited by guarantee)

Notes to the Financial Statements For the Year Ended 31 December 2018

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

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

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

f) Leased assets

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

g) Pension costs

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

h) Foreign currency

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

i) Taxation

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

j) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Individual fixed assets costing less than £250 are not generally capitalised. Depreciation is provided so as to write off the cost less estimated residual value of each asset on a straight line basis over its expected useful life, as follows:

Office, fundraising and warehouse equipment, fixtures and fittings	3 - 5 years
Camp equipment	3 - 4 years
Leasehold improvements	3 years

k) Stock

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

l) Cash at bank and in hand

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

m) Debtors

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

n) Current Liabilities and provisions

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

o) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These include cash, income receivable, and creditor account balances. These basic financial instruments are recognised initially at transaction value and subsequently measured at settlement value, with the exception of bank loans which are measured at amortised cost using the effective interest method.

In addition to basic financial instruments the charity is able to negotiate concessionary loans from the Serious Fun Children's Network. Concessionary loans are initially recognised at the amount received, with the carrying amount adjusted in



Over The Wall

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Notes to the Financial Statements

For the Year Ended 31 December 2018

subsequent years to reflect repayments, accrued interest and any adjustments for impairment.

p) Fund accounting

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity's objects.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The aims and uses of the restricted funds are set out in note 21 to the financial statements.

q) Termination payments

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

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.18 £	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.17 £
Grants from trusts & foundations, and others	309,054	385,198	694,252	42,844	355,542	398,386
Grants from the Serious Fun Children's Network	35,343	1,793	37,136	51,335	82,854	134,189
Donations from corporations	269,629	32,007	301,636	332,318	17,000	349,318
Donations from individuals, clubs and societies	312,107	13,980	326,087	312,030	7,500	319,530
Donations of goods & services for charitable use	54,674	7,400	62,074	11,070	26,297	37,367
	980,807	440,378	1,421,185	749,597	489,193	1,238,790

Grants include £55,421 (2017: £49,986) from Non-Departmental Public Bodies towards the cost of volunteers (£32,037) and for specific camps (£23,334).

Donated goods and services consist of clothing, games, consumables, computer support services, equipment and transport services.

Volunteers gave an estimated 4,125 days of their time during the year (2017: 4,053). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £412,000 (2017: £405,300).

3 Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.18 £	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.17 £
Income from partner charities	-	42,984	42,984	-	27,942	27,942
	-	42,984	42,984	-	27,942	27,942

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.18 £	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.17 £
Fundraising events	91,723		91,723	83,058		83,058
Sale of merchandise	11,111		11,111	2,504		2,504
	102,834	-	102,834	85,562	-	85,562

5 Investment Income

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



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Notes to the Financial Statements For the Year Ended 31 December 2018

6 Analysis of expenditure on raising funds

	Staff & contractor costs £ (note 12)	Other direct costs £	Governance & Support costs £ (note 8)	Total 12 months to 31.12.18 £	Total 12 months to 31.12.17 £
Cost of seeking donations grants & legacies	251,527	40,002	37,790	329,319	218,275
Cost of events	16,233	6,157	2,439	24,829	37,648
Cost of merchandise	1,966	4,025	295	6,286	6,128
	<u>269,726</u>	<u>50,184</u>	<u>40,524</u>	<u>360,434</u>	<u>262,051</u>
From Restricted Funds				-	47,847
From Unrestricted Funds				360,434	214,204
				<u>360,434</u>	<u>262,051</u>

Staff and other shared costs are apportioned between activities based on income raised.

7 Analysis of expenditure for charitable activities

	Staff & contractor costs £ (note 12)	Other direct costs £	Governance & Support costs £ (note 8)	Total 12 months to 31.12.18 £	Total 12 months to 31.12.17 £
Health Challenge Camps	231,368	248,187	38,155	517,710	415,774
Sibling Camps	149,396	134,493	24,806	308,695	257,148
Family Camps	101,978	70,224	16,955	189,157	235,355
Partner Camps	88,604	65,903	14,653	169,160	58,611
Residential activity camps	<u>571,346</u>	<u>518,807</u>	<u>94,569</u>	<u>1,184,722</u>	<u>966,888</u>
From Restricted Funds				494,933	463,200
From Unrestricted Funds				689,789	503,688
				<u>1,184,722</u>	<u>966,888</u>

Shared costs are apportioned between the camps based on the number of camper days.

8 Analysis of governance and support costs

The charity identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and support costs are apportioned between the activities undertaken in the year.

	Raising Funds £	Costs of charitable activities £	Total 12 months to 31.12.18 £	Total 12 months to 31.12.17 £	Basis of Allocation
General Office Costs	1,637	4,087	5,724	25,674	Staff FTE
Insurance	1,148	4,592	5,740	5,382	Staff + volunteers FTE
Support staff costs, including payroll costs	13,025	29,773	42,798	29,068	Staff FTE
Information technology and depreciation	13,942	31,496	45,438	8,734	Staff FTE
Financing and bank charges	948	2,167	3,115	1,255	Staff FTE
Governance	<u>9,824</u>	<u>22,454</u>	<u>32,278</u>	<u>32,194</u>	Staff FTE
	<u>40,524</u>	<u>94,569</u>	<u>135,093</u>	<u>102,307</u>	

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Notes to the Financial Statements For the Year Ended 31 December 2018

9 Net income/ (expenditure) for the year

This is stated after charging:

	12 months to 31.12.18 £	12 months to 31.12.17 £
Depreciation for the year	12,342	7,877
Rentals payable under operating leases		
Land & Buildings	51,656	48,430
Auditors remuneration	8,284	6,400

10 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. Expenses related to travel and subsistence to meetings and events were paid to two trustees during the year. The amount reimbursed was £854 in 2018 (2017: £0).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £783 (2017: £877). These were in force throughout the year and remain in force at the date of this report.

11 Audit and financial service fees

	12 months to 31.12.18 £	12 months to 31.12.17 £
Statutory Audit Fees	8,284	5,800
Assurance services	-	180
Tax advisory services	-	420
	<u>8,284</u>	<u>6,400</u>

12 Staff costs & emoluments

	12 months to 31.12.18 £	12 months to 31.12.17 £
Staff Costs		
Wages and salaries	697,082	427,497
Social security cost	58,659	33,250
Pension costs	30,966	21,807
Termination payments	12,860	
Payments to contractors	43,318	144,097
	<u>842,885</u>	<u>626,651</u>

One employee received benefits in excess of £70,000 (Nil in 2017).

Redundancy and termination payments to three employees were made during the period.

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Director of Finance, the Director of Development, and the Director of Services. The trustees were not paid. The total employee benefits including employer's national insurance of the key management personnel of the charity were £259,926 (2017: £226,615).

Contributions towards the defined contribution pension plan are allocated between activities, unrestricted and restricted funds on the same basis as employee salaries.

13 Staff numbers

The average monthly head count (including contractors, casual and part-time staff) was 31 staff (2017: 26 staff) and the average monthly number of full-time equivalent employees was as follows:



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Notes to the Financial Statements For the Year Ended 31 December 2018

	2018	2017
	No.	No.
Charitable activities	16.0	13.2
Fundraising	7.0	4.5
Support services	1.1	1.2
	<u>24.1</u>	<u>18.9</u>

14 Staff pension scheme

The charity provides a defined contribution Group Personal Pension scheme operated by Scottish Widows. Contributions to this scheme are determined on a monthly basis as a percentage of each employee's pensionable pay. The charity pays contributions at the rate of 6%, with employees making contributions at the rate of 4% of gross pay. The cost for the accounting period is disclosed in note 12. As at the year-end there were outstanding contributions payable to the scheme amounting to £6,507 (2017: £3,448). Allocation between restricted and unrestricted funds has been made on the same basis as salaries and other activity related expenditure.

15 Related Party Transactions

Over The Wall received donations from trustees and related parties of £28,486 (2017: £33,991) and paid £1,000 (nil in 2017) to K Mathieson for the purchase of personal IT and phone equipment used by the charity.

16 Tangible fixed assets

	Office, fundraising and warehouse equipment & fixtures & fittings £	Camp equipment £	Leasehold Improvements £	Total £
Cost				
At 1 January 2018	31,836	20,440	5,227	57,503
Additions	13,337	5,291		18,628
Disposals	-	-		-
At 31 December 2018	<u>45,173</u>	<u>25,731</u>	<u>5,227</u>	<u>76,131</u>
Depreciation				
At 1 January 2018	17,738	16,822	3,630	38,190
Charge for the period	7,600	3,145	1,597	12,342
Disposals	-	-		-
At 31 December 2018	<u>25,338</u>	<u>19,967</u>	<u>5,227</u>	<u>50,532</u>
Net book value				
At 31 December 2018	<u>19,835</u>	<u>5,764</u>	<u>-</u>	<u>25,599</u>
At 31 December 2017	14,098	3,618	1,597	19,313

17 Stock

	2018	2017
	£	£
Camp t-shirts and consumables, fundraising and merchandise stock	<u>12,089</u>	<u>8,705</u>

18 Debtors

	2018	2017
	£	£
Amounts owed by SeriousFun Children's Network	21,750	72,966
Other debtors	7,700	11,273
Prepayments	33,141	28,517
Accrued income	43,649	16,169
	<u>106,240</u>	<u>128,925</u>

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Notes to the Financial Statements For the Year Ended 31 December 2018

19 Creditors: amounts falling due within one year

	2018 £	2017 £
Trade creditors	3,515	19,696
Social security	17,589	13,167
Other creditors	8,109	3,448
Accruals	21,306	50,310
Deferred income	<u>428,784</u>	<u>311,657</u>
See also note 24	<u>479,303</u>	<u>398,278</u>

20 Analysis of deferred income

	Donations for general costs £	Donations for Camp costs £	Donations for Staff Costs £	Total £
Balance at 1st January 2018	294,077	17,580	-	311,657
Amounts released to income from donations and legacies	(294,077)	(17,580)	-	(311,657)
Amounts deferred in the year	<u>316,000</u>	<u>76,314</u>	<u>36,470</u>	<u>428,784</u>
Balance at 31st December 2018	<u>316,000</u>	<u>76,314</u>	<u>36,470</u>	<u>428,784</u>

Deferred income consists of receipts from donors for charitable activities and staff costs for 2019 and future years.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01.01.18 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31.12.18 £
General Fund	<u>243,404</u>	<u>1,083,866</u>	<u>(1,050,223)</u>	-	<u>277,047</u>

Analysis of movements in unrestricted funds - previous year

	Balance at 01.01.17 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31.12.17 £
General Fund	<u>126,061</u>	<u>835,235</u>	<u>(717,892)</u>	-	<u>243,404</u>



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Notes to the Financial Statements

For the Year Ended 31 December 2018

Analysis of movements in restricted funds

	Balance at 01.01.18 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31.12.18 £
Restricted funds for charitable activities					
Camper Wellbeing Programme	-	20,000	(20,000)	-	-
Nursing Coordinator Programme	-	5,400	(5,400)	-	-
Regional Coordinator roles	-	5,000	(5,000)	-	-
Volunteer Coordinator roles	4,573	-	(4,573)	-	-
Volunteer programme	-	33,047	(33,047)	-	-
Camp resources/materials	320	24,993	(25,091)	-	222
Camperships - general	6,900	19,500	(26,400)	-	-
Partnership and specific illness camps	-	131,807	(131,807)	-	-
Health Camps	-	209,242	(209,242)	-	-
Sibling Camps	-	21,880	(21,880)	-	-
Family Camps	-	10,700	(10,700)	-	-
SeriousFun Children's Network grant	-	1,793	(1,793)	-	-
	<u>11,793</u>	<u>483,362</u>	<u>(494,933)</u>		<u>222</u>
Restricted funds for raising funds					
Fundraising resources	-	-	-	-	-
	<u>11,793</u>	<u>483,362</u>	<u>(494,933)</u>	<u>-</u>	<u>222</u>

Analysis of movements in restricted funds prior year

	at 01.01.17 £	Incoming resources £	Resources expended £	between funds £	at 31.12.17 £
Restricted funds for charitable activities					
Nursing Director programme	-	49,677	(49,677)	-	-
London Programme	-	76,267	(76,267)	-	-
Regional Coordinator roles	-	33,743	(33,743)	-	-
Volunteer Coordinator roles	5,000	22,840	(23,267)	-	4,573
Volunteer programme	-	27,094	(27,094)	-	-
Camp resources/materials	705	23,797	(24,182)	-	320
Camperships - general	-	40,850	(33,950)	-	6,900
Partnership Camps	-	55,609	(55,609)	-	-
Health Camps	-	89,574	(89,574)	-	-
Sibling Camps	-	18,042	(18,042)	-	-
Family Camps	-	31,795	(31,795)	-	-
	<u>5,705</u>	<u>469,288</u>	<u>(463,200)</u>		<u>11,793</u>
Restricted funds for raising funds					
Fundraising resources	-	47,847	(47,847)	-	-
	<u>5,705</u>	<u>517,135</u>	<u>(511,047)</u>	<u>-</u>	<u>11,793</u>

Fund

Camperships

Camps

Camp resources / materials

Regional Co-ordinator roles

Volunteer Co-ordinator role

Nursing Co-ordinator role

Camper Wellbeing role

SeriousFun Children's Network

Fundraising resources

Purpose and restriction in use

Funding to enable children, generally from a specified geographic region or of a particular age group, to attend camp

Funding for the residential camps for seriously ill children, their siblings and their families

Funding for the purchase of specific camp resources / materials

Funding for the Regional Co-ordinator roles in specified regional areas

Funding for the Volunteer Co-ordinator role

Funding for the Nursing Co-ordinator role

Funding to provide for the emotional needs of campers

Funding to support training (2018) and fundraising (2017)

Funding for specific fundraising resources or events



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Notes to the Financial Statements For the Year Ended 31 December 2018

22 Analysis of net assets between funds

	General funds £	Restricted funds £	Total at 31.12.18 £
Tangible fixed assets	25,599		25,599
Current assets	617,967	113,006	730,973
Current liabilities	(366,519)	(112,784)	(479,303)
Total net assets / (liabilities)	277,047	222	277,269

Analysis of net assets between funds previous year

	General funds £	Restricted funds £	Total at 31.12.17 £
Tangible fixed assets	19,313	-	19,313
Current assets	606,789	27,373	634,162
Current liabilities	(382,698)	(15,580)	(398,278)
Total net assets / (liabilities)	243,404	11,793	255,197

23 Commitments under operating leases

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

	Land & Buildings		Other Operating Leases	
	2018 £	2017 £	2018 £	2017 £
Within one year	11,609	24,888	2,562	2,237
Between one and five years	-	10,889	2,760	231

Lease payments of £26,993 were recognised as an expense during 2018 (2017: £24,673).

24 Financial Instruments

Over The Wall has basic financial instruments within the balance sheet including cash £612,644 (2017: £469,532), debtors £36,772 (2017: £95,408), accrued income £38,253 (2017: £5,000) and creditors £3,515 (2017: £19,696).

25 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.

26 Reconciliation of net income / (expenditure) to net cash flow from operating activities.

	Current Year £	Prior Year £
Net income/(Expenditure) for the reporting period (as per statement of financial activities)	22,072	123,431
Adjustments for:		
Investment income	(225)	(76)
Depreciation charges	12,342	9,171
Loss/ (profit) on sale of fixed assets	-	117
(Increase)/decrease in stocks	(3,384)	35
(Increase)/decrease in debtors	22,685	71,335
Increase/ (decrease) in creditors	81,025	140,474
Increase in accrued loan interest		
Net cash provided by (used in) operating activities	134,515	344,487



Over The Wall
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Five Year Summary of Financial Statements

Income and Expenditure Account

	Year End 31-Dec-18 £'000	Year End 31-Dec-17 £'000	Year End 31-Dec-16 £'000	Year End 31-Dec-15 £'000	Year End 31-Dec-14 £'000
Incoming Resources					
Grants, Gifts & Donations	1,567.0	1,352.2	1,184.9	1,052.1	950.6
Bank Deposit Interest	0.2	0.1	0.1	0.2	-
Total Income	<u>1,567.2</u>	<u>1,352.3</u>	<u>1,185.0</u>	<u>1,052.3</u>	<u>950.6</u>
Resources expended					
Fund-raising Costs	350.6	253.9	263.1	228.3	229.6
Direct Charitable Expenditure	1,162.3	942.8	892.6	760.5	680.1
Governance Costs	32.2	32.2	27.9	23.1	23.5
Total Expenditure	<u>1,545.1</u>	<u>1,228.9</u>	<u>1,183.6</u>	<u>1,011.9</u>	<u>933.2</u>
Net Income / (Expenditure)	22.1	123.4	1.4	40.4	17.4
Balance of Funds					
At the start of the period	255.2	131.8	130.4	89.9	72.5
At the end of the period	<u>277.3</u>	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>
Numbers of Campers	866	667	667	574	504

Pages 31 and 32 do not form part of the audited statutory accounts.



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Five Year Summary of Financial Statements (continued)

Balance Sheet

	31-Dec-18 £'000	31-Dec-17 £'000	31-Dec-16 £'000	31-Dec-15 £'000	31-Dec-14 £'000
Fixed Assets					
Office and Camp Equipment	25.6	19.3	19.1	21.7	8.5
Current Assets					
Stock of Goods	12.1	8.7	8.7	12.7	9.2
Debtors & Prepayments	106.3	128.9	200.3	127.6	73.3
Cash at Bank and in Hand	612.6	496.5	161.5	326.8	376.9
	<u>731.0</u>	<u>634.1</u>	<u>370.5</u>	<u>467.1</u>	<u>459.4</u>
Creditors					
Amounts due within one year	(479.3)	(398.2)	(257.8)	(358.4)	(151.1)
Net Current Assets	<u>251.7</u>	<u>235.9</u>	<u>112.7</u>	<u>108.7</u>	<u>308.3</u>
Total assets less current liabilities	<u>277.3</u>	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>316.8</u>
Creditors					
Amounts due after one year	0.0	0.0	0.0	0.0	(226.9)
Total assets less current liabilities	<u>277.3</u>	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>
Funds					
Restricted Funds	0.3	11.8	5.7	24.1	5.4
Unrestricted Funds	277.0	243.4	126.1	106.3	84.5
Total Funds	<u>277.3</u>	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>

In 2015 Creditors due within one year includes a loan and interest due to the SeriousFun Children's Network which was repaid early in 2016. The loan is included in Creditors due after one year in 2014.

Pages 32 and 33 do not form part of the audited statutory accounts.

