



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 2017**

Charity Registration Numbers

England & Wales: 1075361

Scotland: SC043191

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Reference and Administrative Information

Trustees:

Mr Richard Chapman
Mr Graham Collins
Mr Joseph Cronly (Chair)
Mr Anthony Diamandakis
Ms Catherine Doran
Dr Vicki Edwards – resigned 15 March 2017
Mr Jonathan Goring
Mr Allan Jolly – resigned 10 February 2017
Mr Duncan King
Dr Lara Lohr
Mr Neil McDonald – appointed 27 October 2017
Mr Richard Mott – resigned 15 March 2017
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:

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Auditors:

Menzies LLP
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Bankers:

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Trustees' Report (continued)

Chairman's Review 2017

2017 has been another excellent year for Over The Wall. After six years of strong growth in camper numbers from 260 in 2010 to 667 in 2016 (equivalent to an annual growth rate of 17% per year), the charity was operationally very strong but as we entered the year it remained financially quite fragile with free reserves of just £107,000, equivalent to 1.1 months of operating costs. As a result the Trustees decided to use 2017 as a year of consolidation, to focus on building the charity's sustainability rather than pushing for another year of rapid growth in camper numbers, and as a result we have come out of the year in a much stronger financial position while still having delivered a very strong programme of camps.

During 2017, Over the Wall ran 13 camps including Health Challenge, Siblings and Family Camps at five different locations throughout the UK, and welcomed 667 campers, equal to 2016 which was our highest level ever. A key element of our strategy has been to develop camps in partnership with other children's charities, and in 2017 we successfully ran camps for Crohns & Colitis UK and Anaphylaxis Campaign. Feedback from these events has been very positive and we plan to run more partnership camps in 2018. Quality was maintained at very high levels, with our second Ofsted inspection confirming an "Outstanding" grading for the second year in a row and an inspection from the Care Inspectorate in Scotland awarding a grading of 'excellent' in respect of the quality of care and support and 'very good' for the quality of staff, which our operations team are justifiably very proud of.

We are only able to provide our camps free of charge to children through the generous support of our volunteers. In 2017, 607 volunteers including 67 doctors and nurses selflessly gave up their leave and holiday time to assist in the running of our camps. Without their support we simply could not operate and in aggregate they donated over 4,000 days of time, which we estimate is worth over £400,000. Although this figure is not reflected in our accounts, this generosity would make our volunteers our largest single financial supporter.

We have had a very successful year of fundraising, and we are delighted that Over the Wall's story continues to attract significant new donors. In 2017, our fundraising team helped us raise a record £1.35 million, and this has allowed us to deliver another very strong camp season but also to record our largest ever financial surplus of £123,431. As a result our free reserves have increased to £224,000, equivalent to 2.2 months of operating costs, which is an important step towards increasing our financial stability. I am very grateful to all of the individuals, companies and foundations who have supported the charity financially throughout the year, and we hope that we will continue to deserve your support in future years.

A very important development for us this year was signing a major partnership with the Kentown Wizard Foundation, who have entrusted us with a very significant grant over three years. This financial support has allowed us to develop an exciting new business plan which envisages the doubling of camper numbers over four years.

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. Donations from the SeriousFun Children's Network and associated international donors again covered the cost of all of our non-charitable costs in 2017, which means that all of the money which we raise in the UK can go directly towards bringing children to camp. They also make the annual London Gala, our largest fundraising event, possible through their funding and support. This was our fifth year at the London Roundhouse, and over 350 people were lucky enough to be entertained by David Gray, Dame Diana Rigg and Kellie Jones and Adam Zindani from Sterophonics, performing together with campers from Over the Wall and our sister camps across Europe at a memorable and moving evening.

Lastly, I would thank our campers and their families for placing their trust in Over the Wall for another year. The wonderful feedback we regularly receive from campers and their families is one of our greatest rewards to us all, and is a clear endorsement of the remarkable work carried out by the charity. Camp is not just a fantastic week of fun for our campers, but through the structured programme of therapeutic recreation Over the Wall provides and by having the opportunity to develop friendships with other campers who have similar life experiences, it has a lasting effect on their lives. It is always a great pleasure to share below some examples of how parents, children and healthcare professionals describe the impact that camp has had.

Joe Cronly
Chairman

"I'd like to thank every single one of you that makes Over The Wall happen. Who knew that within a week, you would help me immensely with issues I've dealt with for 12 years? My room-mate was also epileptic therefore it reassured me to have someone in the same boat. I have had trouble connecting and making friends. I can truly say that I have established a great, funny, witty group of friends, whose illness never defines them."



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Trustees' Report (continued)

"Tonight and this weekend, my son is at camp. He is one of 20 allergic children who were selected to attend a special camp organised to allow the children to have lots of fun without the worry of their allergies. Last night I asked him what he was most excited about. Expecting him to say canoeing or abseiling or any of the adrenaline junkie activities, I was surprised when he said he was most excited about the food. The food because he'd be able to eat anything and everything there was on the menu. His answer both saddens me and makes me happy. This weekend, he can choose anything he wants from a menu and eat it without fear. This weekend, he doesn't need to sit with a home packed lunch whilst people around him get their chosen meals freshly cooked for them. This weekend, he'll be just like everyone else."

"I referred one of my patients and her family to family camp earlier this year. The last time I saw her she was having a really tough time and having seen her today she was glowing, her new found confidence in no small part due to her time at camp. Her little brother cried when they had to leave and I know that it has made a real difference to this family's life."
(Paediatric Consultant)

The trustees present their report and the audited financial statements for the year ended 31 December 2017.

Our Vision, Mission, Outcomes and Values

VISION

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

Our vision is that all children and young people, living with the challenges of serious illness and disability, can access transformational therapeutic recreation camp programmes, free of charge.

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.

Our medium term strategy is to double the provision of our services by 2020, by building our operational capacity to enable us to run two camps in parallel, and by expanding our reach through partnerships with other children's charities. Our long term aspiration is to build the next generation of children's residential camp through which to deliver educational and recreational activities for children living with serious health challenges. This purpose-built facility will be an asset available to every UK children's charity, and allow us to transform the lives of far more children and young people than ever before. This is a major project which will require a major fundraising programme and is likely to take a longer period to bring to fruition, but we are beginning preparations so that we can.

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 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.

The outcomes, more often than not, are transformational.

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Trustees' Report (continued)

VALUES

Our camps are child-centred, based on a model of Therapeutic Recreation with activities run on the principles of 'challenge by choice' developed to foster coping and resilience and build self-esteem and confidence.

We aim to continually improve the quality of organisation and service we provide to ensure our camps remain safe, memorable and full of fun, excitement and friendship.

We aim to provide the very best medical care at our camps and deliver that provision as unobtrusively as possible.

We hold the contribution provided by our volunteers and supporters in the highest regard and will work to meet and exceed their expectations of us.

We are committed to behaving professionally at all times treating others with courtesy, respect and integrity.

We will conduct all our business transactions in an ethical and fiscally responsible manner.

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. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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 supporting children with specific illnesses

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,



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Trustees' Report (continued)

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. In addition to the medical volunteers, Over The Wall aims to recruit and provide at least a 1:1 ratio of volunteers to children at each of the camps for children living with serious health challenges and for siblings' camps. 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 and the SeriousFun Children's Network 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 132,000 children with serious illnesses and their families in 2016 and over 864,000 children and their families since inception, always free of charge.

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 as regards 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" whereby they feel that they are being challenged, but are 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

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Trustees' Report (continued)

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; 76% 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 26 people. This team is responsible for recruiting, training and retaining hundreds of volunteers each year, processing hundreds of 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.

Volunteers

Volunteers make a vital contribution towards the charity's achievements. During 2017, 607 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.

Over The Wall aims to recruit and provide at least a 1:1 ratio of camp volunteers to children at each of the camps for seriously ill children and for siblings camps. In addition, Over The Wall aims to provide 10 medical volunteers at camps for seriously ill children and 3 medical volunteers for siblings camps. The required number of camp and medical volunteers for family camps is less as the seriously ill children are accompanied by and have the support of their families.

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 2017 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 4,053 days in 2017 which saved the charity an estimated £405,000 (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, physical disabilities and many more. In 2017, children with over 120 different illnesses and medical conditions attended camp.

Medical care at camp is provided by experienced medical teams of nurses and doctors, and 67 medical volunteers supported the various camps in 2017. 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 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 Nursing Director and Clinical Co-ordinator staff, who are all experienced senior 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.



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Trustees' Report (continued)

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 of 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 and every camp has a designated Safeguarding Officer to ensure a high level of safety and child protection.

Quality Assurance

During 2017, Over The Wall was subject to two inspections, both unannounced, by the Care Inspectorate, who are the independent scrutiny and improvement body for care services in Scotland and OFSTED in England under recent regulations governing residential holiday camps attended by children and young people living with serious illness.

The Care Inspectorate visited the camp run for seriously ill children held at Strathallan School in August 2017 to carry out inspections of the services and care provided. Their subsequent report was highly complimentary and gave a grading of 'excellent' in respect of the quality of care and support and 'very good' for the quality of staff. The full report is available to view and/or download from the Care Inspectorate website (www.careinspectorate.com).

OFSTED visited one of the camps run for seriously ill children at Whitemoor Lakes in Staffordshire in August 2016 to carry out their first inspection of an Over The Wall camp. Their subsequent report was also highly complimentary and gave an overall grading of 'outstanding'. The full report is available to view and/or download from the OFSTED website www.gov.uk/government/organisations/ofsted).

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.

Over The Wall encourages employees to consider their travel management plans and lays on transport to and from camps for campers from selected hub locations.

Achievements and Performance

2017 Highlights and Overview

- 13 residential therapeutic recreation camps (2016: 12 camps)
- 5 different camp locations in England and Scotland
- 667 campers attended (2016: 667 campers), including 309 seriously ill children, 245 siblings of seriously ill children and 113 parents / guardians
- Over 120 illnesses and conditions supported at camp
- 2 camps held in partnership with other children's charities (which was a new strategic initiative for the year)
- 674 camp volunteers (2016: 642) including 67 medical volunteers (2016: 62) donated 4,053 days at camp, not including their own preparation time, saving the charity an estimated £405,000.
- Transport provided to and from six camps from selected hub locations.

Camps for Children with Seriously Ill Children

2017 key statistics:

- 3 camps



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Trustees' Report (continued)

- 3 locations in Dorset, Staffordshire and Perth
- 232 seriously ill children
- 265 camp volunteers and 40 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.

Camps for Siblings of Seriously Ill Children

2017 key statistics:

- 3 camps
- 3 locations in Dorset, Staffordshire and Perth
- 171 siblings of seriously ill children
- 185 camp volunteers and 9 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

2017 key statistics:

- 4 camps
- 3 locations in Wiltshire, Staffordshire, and Fife
- 70 families, including 62 seriously ill children, 62 siblings of seriously ill children and 92 parents/guardians
- 110 camp volunteers and 7 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

2017 key statistics:

- 2 camps in partnership with Crohns & Colitis UK and Anaphylaxis Campaign.
- 1 location in Wiltshire
- 20 seriously ill children and 13 families, including 15 seriously ill children, 12 siblings of seriously ill children and 21 parents/guardians
- 48 camp volunteers and 11 medical volunteers

Illness-specific 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. Developing partnerships with other children's charities was a key strategic initiative for the year. We are pleased to have run two very successful camps and intend to expand this activity in the future.



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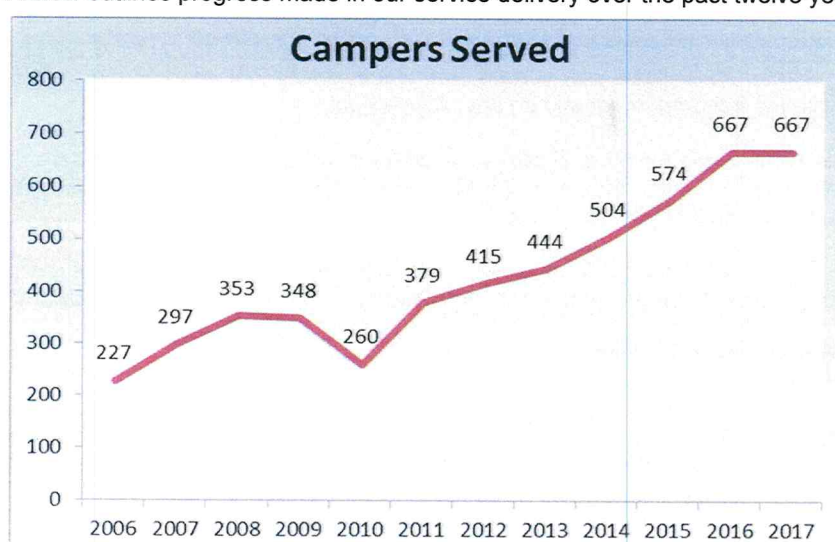
Trustees' Report (continued)

Summary of Performance and Achievements against 2017 Targets

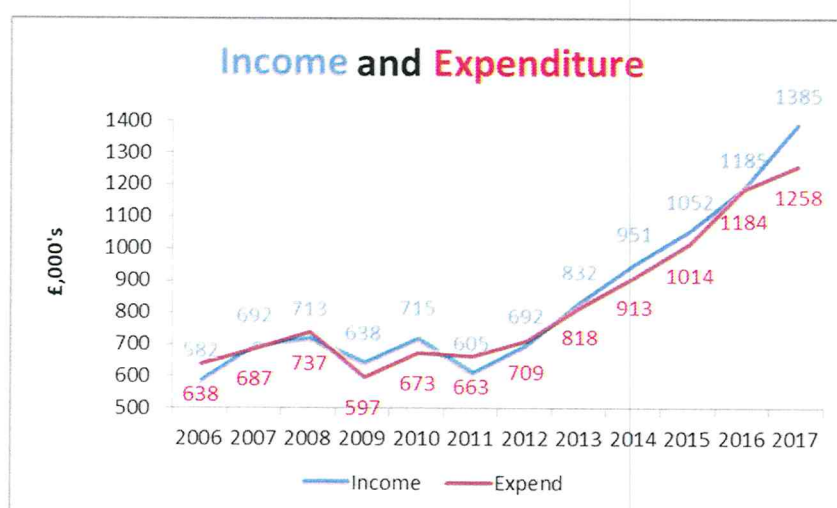
In our plans for 2017 we recognised that while we had achieved significant and steady growth over the five years to 2016, our financial reserves were too low leaving the charity vulnerable to fundraising shortfalls and cash-flow difficulties. For this reason we prioritised financial stability, while building our capacity for partnership working, rather than continuing to increase camp and camper numbers. Our performance targets for 2017 were:

1. Maintain camper places to within 5% of the previous year

We initially budgeted for 636 campers but expanded the number of places on offer after successful fundraising early in the year. We exceeded our budget with 667 campers in 2017, the same number as 2016, and a little over 16% more than we did in 2015. The chart below outlines progress made in our service delivery over the past twelve years.



2. Fundraising – Generate a significant contribution to reserves to improve financial stability and provide a platform for significant planned growth.



Despite increasing service provision during the year we achieved our highest ever surplus of £123,431 due to very strong fundraising, more than doubling reserves from £106,978 to £224,091. We increased income by 14% while expenditure increased by 3.8%. This was a fantastic outcome for the fundraising team and although our reserves remain relatively low at 1.75 of operating costs this gives us a much more stable platform for the planned doubling in camper numbers by 2021.

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Trustees' Report (continued)

Income from corporate sponsors increased significantly from £173,946 to £349,318, while income from trusts & foundations continues to be a significant source of funding for the staff infra-structure required to support families and campers. Income from charity partners contributed £27,942 towards camp costs through reduced cost camps and camper places.

Most significantly we were delighted to receive a multi-year grant from the Kentown Wizard foundation which underpins our plans to double camper numbers by 2021.

3. Increase our provision of places for partnership charities.

Following the first successful partnership camp with Epilepsy Action in 2016 we held two partnership camps in 2017 providing camps for Crohn's & Colitis UK and the Anaphylaxis Campaign. This increased the number of camper places provided from 51 in 2016 to 65 in 2017.

However camper numbers do not tell the whole story. We are particularly proud of the anaphylaxis camp where we were able to provide a camp for 20 children with serious allergies in a way that enabled the children to have a weekend away from their parents with the freedom to eat and do anything without fear.

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 with less emphasis on camper recruitment. It also broadens our audience reach and helps set the foundation for a future business model when we might own and manage our own facility.

4. Improve our clinical provision

We grew our clinical staff provision in 2017 by appointing our first full time nursing director and increasing our part time clinical coordinators. This effectively doubled the amount of time allocated to clinical matters. This was critical to the success of our partnership camp with Anaphylaxis Campaign and in increasing the quality of our policies and procedures which allow us to do more safely.

5. Improve our organisational infrastructure

During 2017 we carried out an extensive organisational review to identify what changes to staff and structures we needed to drive our strategic plan (2018 – 2022), when we plan to effectively double our service provision. In addition to the increases in clinical staff mentioned we also created new roles of Charity Partnership Manager, Camper Wellbeing Coordinator and increased resources in volunteering, camper recruitment, operations and development.

Organisationally, we recognised the need to improve our policy and procedures development across a range of disciplines in line with our recent growth and taking into account insights gained from risk management activities and inspections. To that end we identified the need to develop Departmental Handbooks covering the complete breadth of the organisation containing the key learning and policies for each area.

Our Senior Management Team organisation, structure and meeting schedule was revamped and now performs a more obvious role in collegiate decision-making with full meetings occurring every month.

A detailed two-day operations review was carried out at the end of the season which resulted in a range of recommended changes to existing structures, roles and practices which will help enable us deal with the intended growth pattern in the service delivery over the next 4 years.

6. 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 2017 the internationally acclaimed design and architect company, Foster and Partners agreed to work in partnership with us pro bono to develop our plans. To that end they have scoped the land size required and commenced work on accommodation design.



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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. Our main sources of income are from high level donors, corporates, trusts and foundations. We are building a strong focus on individual giving. To achieve this fundraising strategy we employed four employees in addition to two part-time freelance fundraising professionals to provide expertise in working with trusts and foundations.

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 working on becoming GDPR compliant, and have made significant organisational changes. 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

Income increased by 14% in 2017 to £1,352,370 (2016: £1,184,963). The largest increases were in donations from trusts & foundations and from corporate donors. These categories now account for over 52% of income, and demonstrate a wide funding base.

£280,000 was received from the Kentown Wizard Foundation of which £265,000 was for the 2018 programme and is not included in 2017 income but has significantly boosted our cash balances at the year end.

For the first time, OTW received £27,942 in income for providing two camps on behalf of other charities. OTW does not charge partner charities the full cost of the camp, aiming to cover around two thirds from other sources.

Other donations including gifts in kind increased by 5% compared with 2016, but income from events, mainly the SeriousFun London Gala, reduced by 52%. This was in line with our expectations but did not match the very high level of income seen in 2016.

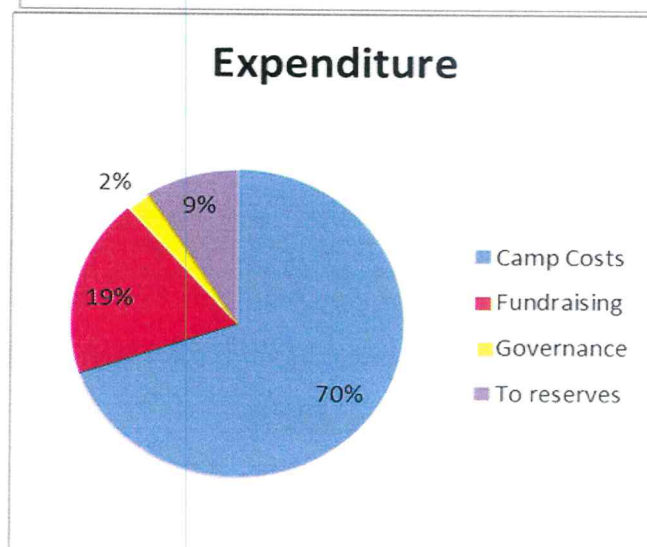
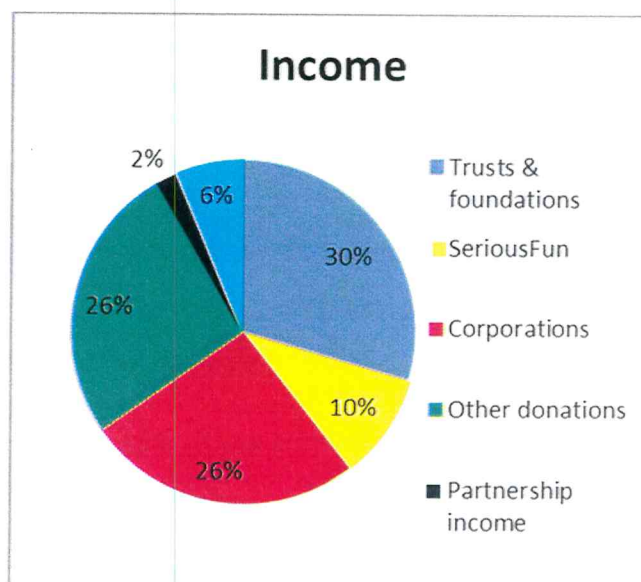
Total expenditure amounted to £1,228,939 (2016: £1,183,575). Of this £942,877 was spent on charitable activities (2016: £892,569).

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.

The total cost of fundraising was £253,868 for the year (2016: £263,122). This represents 19% of expenditure (22% in 2016).

Governance costs increased to £32,194 (2016: £27,884) due to an increase in the management time dedicated to governance issues.

Overall we recorded a surplus of income over expenditure of £123,431.



Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

Reserves

Total funds at 31 December 2017 were £255,197 (2016: £131,766) of which £11,793 was restricted (2016: 5705). We also monitor reserves as one of our KPIs which are calculated as unrestricted funds less fixed assets. Total reserves as at 31 December 2017 were £224,091 (2016: £106,978) which equates to 18% of operating costs (2016: 9%).

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. They 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 2018 would be £380,400.

Achieving this target will take several years to achieve, but having made a significant contribution to reserves during 2017 the trustees are focused on continuing to increase reserves steadily over time to reach the target, while still achieving significant growth in resources spent on charitable activities.

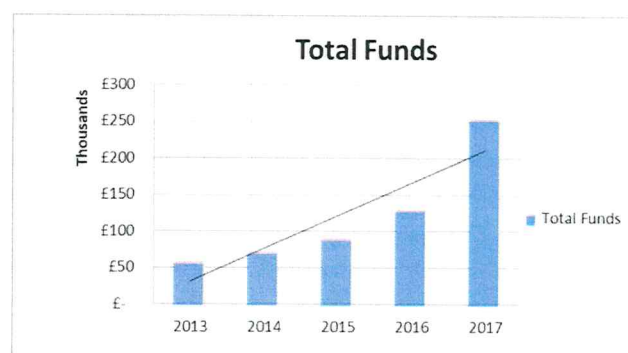
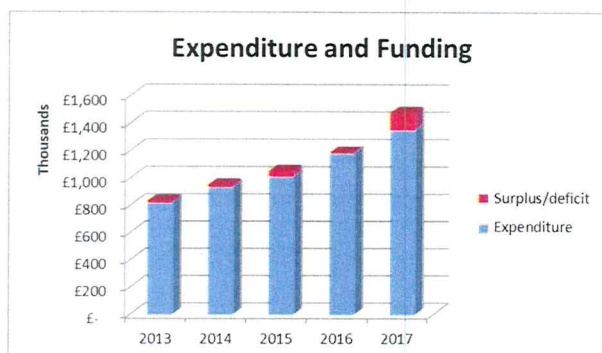
Going Concern

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 done in the past. 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 both operational and financial metrics over the last five years, as illustrated below.



Camper numbers have risen from 444 in 2013 to 667 in 2017 and as a result expenditure has grown from £817,880 in 2013 to £1,228,939 in 2017. We have been able to increase our income from £831,928 in 2013 to £1,352,370 in 2017. Although we still have more work to do before we reach our reserves target, the charity has also improved its reserve position from £51,785 in 2013 to £224,091 in 2017.

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

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, based on our charity partnership focus funded by the Kentown Wizard Foundation, as well as identifying our longer term aspiration to build, own and manage our own facility.

Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

The strategic objectives for the period are

- More than double our service provision by 2022 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.

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 meets as and when required 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 seven times during 2017.

- 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 2017.

- Clinical Advisory Board

Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

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 the trustees, medical and nursing experts and parent representatives. The Chief Executive Officer also attends the meetings. The Clinical Advisory Board met once during 2017.

- 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 six times in 2017.

- 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 twice in 2017.

Trustees

The trustees who served during the year are shown on page 2. Mr Joe Cronly was Chairman for the whole of 2017.

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.

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 Operations

Finance – Director of Finance

Development – Director of Development

Clinical – Director 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.



Over The Wall

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Trustees' Report (continued)

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 around 15 risks according to likelihood and impact. The most significant risks identified were:

- Failure of regulatory compliance (Likelihood: Unlikely; Impact: Catastrophic)
- Children at risk of death or serious injury (Likelihood: Unlikely; Impact: Catastrophic)
- Dangerous intruder on site (Likelihood: Unlikely; Impact: Catastrophic)

Mitigating measures are in place meaning that although the impact of each of these risks could be catastrophic, 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.

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.

Over The Wall

(A company limited by guarantee)

Trustees' Report (continued)

Auditors

A resolution to re-appoint Menzies LLP as auditors was approved in March 2017.

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 2017 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 2017 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

(A company limited by guarantee)

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.

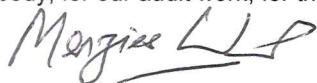
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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

13 July, 2018

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 2017

		Unrestricted funds	Restricted funds	Total 12 months to 31.12.17	Unrestricted funds	Restricted funds	Total 12 months to 31.12.16
	Note	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	749,597	489,193	1,238,790	550,102	457,324	1,007,426
Charitable activities	3	-	27,942	27,942	-	-	-
Other trading activities	4	85,562	-	85,562	177,441	-	177,441
Investment income	5	76	-	76	96	-	96
Total income		835,235	517,135	1,352,370	727,639	457,324	1,184,963
Expenditure on:							
Raising funds	6	214,204	47,847	262,051	250,154	20,000	270,154
Charitable activities - Residential Camps	7	503,688	463,200	966,888	457,730	455,691	913,421
Total expenditure		717,892	511,047	1,228,939	707,884	475,691	1,183,575
Net income / (expenditure)		117,343	6,088	123,431	19,755	(18,367)	1,388
Transfers between funds		-	-	-	-	-	-
Net movement in funds		117,343	6,088	123,431	19,755	(18,367)	1,388
Reconciliation of funds							
Total funds brought forward		126,061	5,705	131,766	106,306	24,072	130,378
Total funds carried forward at 31 December		243,404	11,793	255,197	126,061	5,705	131,766

All income and expenditure relates 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.

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)

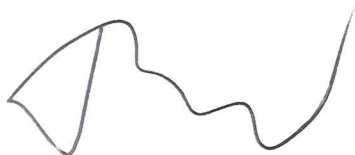
Balance Sheet As at 31 December 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	16	<u>19,313</u>	<u>19,083</u>
Current assets			
Stock	17	8,705	8,740
Debtors	18	128,925	200,260
Cash at bank and in hand		<u>496,532</u>	<u>161,487</u>
Total current assets		634,162	370,487
Liabilities			
Creditors: amounts falling due within one year	18	<u>(398,278)</u>	<u>(257,804)</u>
Net current assets		235,884	112,683
Total assets less current liabilities		255,197	131,766
Creditors: amounts falling due after more than one year		<u>-</u>	<u>-</u>
Net assets		255,197	131,766
Funds of the charity			
Restricted income funds	21	11,793	5,705
Unrestricted funds	21	<u>243,404</u>	<u>126,061</u>
Total charity funds		255,197	131,766

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 *6th JUNE 2018* 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 2017

	Notes	2017 £	2016 £
Cash flows from operating activities:		344,487	73,460
Net cash provided by operating activities:	26	344,487	73,460
Cash flows from investing activities			
Dividends, interest and rents from investments		76	96
Purchase of property, plant and equipment		(9,518)	(6,659)
Net Cash provided by (used in) investing activities		(9,442)	(6,563)
Cash flows from financing activities			
Cash receipts from sale of equipment			50
Repayments of borrowing		-	(232,304)
Net Cash from financing activities		-	(232,254)
Change in cash and cash equivalents in the reporting period		335,045	(165,357)
Cash and cash equivalents at the beginning of the reporting period		161,487	326,844
Cash and cash equivalents at the end of the reporting period		496,532	161,487

Over The Wall

(A company limited by guarantee)

Notes to the Financial Statements (continued) For the Year Ended 31 December 2017

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 significant surplus during 2017 in addition to surpluses in each of the preceding four years. This has increased the year-end reserves to around 1.75 months' of budgeted 2018 expenditure. Year-end cash balances are considerably higher than in previous years at £497k including £300k of advance grants for 2018. 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 2018, and budgeted income and expenditure has been estimated for the following four years. Just £11,793 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 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 (continued)

For the Year Ended 31 December 2017

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.

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

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 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.

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.17 £	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.16 £
Grants from trusts & foundations, and others	42,844	355,542	398,386	21,520	285,958	307,478
Grants from the Serious Fun Children's Network	51,335	82,854	134,189	37,761	118,028	155,789
Donations from corporations	332,318	17,000	349,318	144,731	29,215	173,946
Donations from individuals, clubs and societies	312,030	7,500	319,530	328,234	10,988	339,222
Donations of goods & services for charitable use	11,070	26,297	37,367	17,856	13,135	30,991
	749,597	489,193	1,238,790	550,102	457,324	1,007,426

Grants includes £49,986 (2016: £51,032) from Non-Departmental Public Bodies towards the general costs of activities. Donated goods and services consist of clothing, medical consumables, computer and other equipment and transport services.

3 Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	12 months to 31.12.17 £	Unrestricted funds £	Restricted funds £	12 months to 31.12.16 £
Income from partner charities	-	27,942	27,942	-	-	-
	-	27,942	27,942	-	-	-

4 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.17 £	Unrestricted funds £	Restricted funds £	Total 12 months to 31.12.16 £
Fundraising events	83,058		83,058	171,149		171,149
Sponsorships and lotteries	-		-	246		246
Sale of merchandise	2,504		2,504	6,046		6,046
	85,562	-	85,562	177,441	-	177,441

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 (continued)

For the Year Ended 31 December 2017

6 Analysis of expenditure on raising funds

	Staff & contractor costs £ (note 12)	Other direct costs £	Governance & Support costs £ (note 8)	Total 12 months to 31.12.17 £	Total 12 months to 31.12.16 £
Cost of seeking donations grants & legacies	158,335	37,508	22,432	218,275	201,804
Cost of events	10,616	25,528	1,504	37,648	63,307
Cost of merchandise	320	5,763	45	6,128	5,043
	169,271	68,799	23,981	262,051	270,154
From Restricted Funds				47,847	20,000
From Unrestricted Funds				214,204	250,154
				262,051	270,154

7 Analysis of expenditure for charitable activities

	Staff & contractor costs £ (note 12)	Other direct costs £	Governance & Support costs £ (note 8)	Total 12 months to 31.12.17 £	Total 12 months to 31.12.16 £
Health Challenge Camps	172,921	212,771	30,082	415,774	388,446
Sibling Camps	116,054	120,874	20,220	257,148	249,451
Family Camps	132,943	79,212	23,200	235,355	275,524
Partner Camps	27,613	26,174	4,824	58,611	-
Residential activity camps	449,531	439,031	78,326	966,888	913,421
From Restricted Funds				463,200	455,691
From Unrestricted Funds				503,688	457,730
				966,888	913,421

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 31.12.17 £	Total 12 months to 31.12.16 £	Basis of Allocation
Office and premises costs	2,440	7,161	9,601	10,363	Staff FTE
Insurance	269	5,113	5,382	4,621	Warehouse space
Support staff costs, including payroll costs	6,465	22,603	29,068	24,035	Staff FTE
Telephone, postage and stationery	4,085	11,988	16,073	20,397	Staff FTE
Information technology and depreciation	2,220	6,514	8,734	7,283	Staff FTE
Financing and bank charges	319	936	1,255	1,349	Staff FTE
Governance	8,183	24,011	32,194	27,884	Staff FTE
	23,981	78,326	102,307	95,932	

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

9 Net income/ (expenditure) for the year

	12 months to 31.12.17 £	12 months to 31.12.16 £
Depreciation for the year	7,877	8,930
Rentals payable under operating leases		
Land & Buildings	48,430	50,163
Auditors remuneration	6,400	8,340
Exchange loss/(gain) on loan	-	-

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 not paid to any trustees during the year. The amount reimbursed was £0 in 2017 (2016: £817).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £877 (2016: £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 31.12.17 £	12 months to 31.12.16 £
Statutory Audit Fees	5,800	7,800
Assurance services	180	540
Tax advisory services	420	-
Payroll services	-	2,976
	<u>6,400</u>	<u>11,316</u>

12 Staff costs & emoluments

	12 months to 31.12.17 £	12 months to 31.12.16 £
Staff Costs		
Wages and salaries	427,497	394,364
Social security cost	33,250	28,245
Pension costs	21,807	17,600
Payments to contractors	<u>144,097</u>	<u>141,285</u>
	<u>626,651</u>	<u>581,494</u>

No employees received benefits in excess of £60,000 (Nil in 2016).

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Director of Finance, the Director of Development, the Director of Operations and the Nursing Director. The trustees were not paid. The total employee benefits including national insurance of the key management personnel of the charity were £226,615 (2016: £169,903).

13 Staff numbers

The average monthly head count (including contractors, casual and part-time staff) was 26 staff (2016: 27 staff) and the average monthly number of full-time equivalent employees was as follows:

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

	2017	2016
	No.	No.
Charitable activities	13.2	12.7
Fundraising	4.5	4.3
Support services	1.2	1.3
	<u>18.9</u>	<u>18.3</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 3.2% of taxed 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 £3,448 (2016: £3,123). 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 made payments of £45,000 (2016: £54,000) to Kemat Consultancy Limited, a company associated with the charity's Chief Executive Officer, for the services provided by him as a contractor. This arrangement ended in October 2017. Over The Wall received donations from trustees and related parties of £33,991 (2016: £34,828).

16 Tangible fixed assets

	Office, fundraising and warehouse equipment & fixtures & fittings £	Camp equipment £	Leasehold improvements £	Total £
Cost				
At 1 January 2017	25,629	18,671	5,227	49,527
Additions	6,455	1,769		8,224
Disposals	(248)	-		(248)
At 31 December 2017	31,836	20,440	5,227	57,503
Depreciation				
At 1 January 2017	14,569	13,988	1,887	30,444
Charge for the period	3,300	2,834	1,743	7,877
Disposals	(131)			(131)
At 31 December 2017	17,738	16,822	3,630	38,190
Net book value				
At 31 December 2017	14,098	3,618	1,597	19,313
At 31 December 2016	11,060	4,683	3,340	19,083

17 Stock

	2017 £	2016 £
Camp t-shirts and consumables, fundraising and merchandise stock	<u>8,705</u>	<u>8,740</u>

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

18 Debtors

	2017 £	2016 £
Amounts owed by SeriousFun Children's Network	72,966	122,472
Other debtors	11,273	6,798
Prepayments	28,517	23,169
Accrued income	16,169	47,821
	<u>128,925</u>	<u>200,260</u>

19 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	19,696	14,201
Social security	13,167	8,017
Other creditors	3,448	3,235
Accruals	50,310	31,571
Deferred income	311,657	200,779
See also note 24	<u>398,278</u>	<u>257,804</u>

20 Analysis of deferred income

	Donations for general costs £	Donations for Camp costs £	Donations for Staff Costs £	Total £
Balance at 1st January 2017	153,381	6,000	41,398	200,779
Amounts released to income from donations and legacies	(153,381)	(6,000)	(41,398)	(200,779)
Amounts deferred in the year	294,077	17,580	-	311,657
Balance at 31st December 2017	<u>294,077</u>	<u>17,580</u>	<u>-</u>	<u>311,657</u>

Deferred income consists of receipts from donors for charitable activities and staff costs for 2018 and future years.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds

	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>

Analysis of movements in unrestricted funds - previous year

	Balance at 01.01.16 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31.12.16 £
General Fund	<u>106,306</u>	<u>727,639</u>	<u>(707,884)</u>	-	<u>126,061</u>

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

Analysis of movements in restricted funds

	Balance at 01.01.17 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance 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)		-
	5,705	469,288	(463,200)		11,793
Restricted funds for raising funds					
Fundraising resources	-	47,847	(47,847)		-
	5,705	517,135	(511,047)	-	11,793

Analysis of movements in restricted funds prior year

	Balance at 01.01.16 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31.12.16 £
Restricted funds for charitable activities					
SeriousFun Children's Network - Network Improvement Grant	-	27,300	(27,300)		-
London Programme	-	104,278	(104,278)		-
Regional Coordinator roles	8,175	20,000	(28,175)		-
Volunteer Coordinator roles	5,000	26,820	(26,820)		5,000
Volunteer programme	-	36,012	(36,012)		-
Camp resources/materials	1,705	-	(1,000)		705
Camperships - general	9,192	13,340	(22,532)		-
Epilepsy Camp	-	29,921	(29,921)		-
Health Camps	-	154,161	(154,161)		-
Sibling Camps	-	11,992	(11,992)		-
Family Camps	-	13,500	(13,500)		-
	24,072	437,324	(455,691)		5,705
Restricted funds for raising funds					
Fundraising resources	-	20,000	(20,000)		-
	24,072	457,324	(475,691)	-	5,705

Fund

Camperships

Camps

Camp resources / materials

Regional Co-ordinator roles

Volunteer Co-ordinator 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

Network improvement grant. Funding to support enhancement of camps' capacity and capability to improve and deliver high quality camp programmes

Funding for specific fundraising resources or events

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Notes to the Financial Statements (continued)

For the Year Ended 31 December 2017

22 Analysis of net assets between funds

	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

Analysis of net assets between funds previous year

	General funds £	Restricted funds £	Total at 31.12.16 £
Tangible fixed assets	19,083		19,083
Current assets	317,384	53,103	370,487
Current liabilities	(210,406)	(47,398)	(257,804)
Total net assets / (liabilities)	126,061	5,705	131,766

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	
	2017 £	2016 £	2017 £	2016 £
Within one year	24,888	20,299	2,237	5,274
Between one and five years	10,889	29,739	231	2,529

Lease payments of £24,673 were recognised as an expense during 2017 (2016: £25,877).

24 Financial Instruments

Over The Wall has basic financial instruments within the balance sheet including cash £469,532 (2016: £161,487), debtors £89,135 (2016: £129,269), accrued income £5,000 (2016: £47,821) and creditors £19,696 (2016: £14,257).

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)	123,431	1,388
Adjustments for:		
Investment income	(76)	(96)
Depreciation charges	9,171	8,930
Loss/ (profit) on sale of fixed assets	117	253
(Increase)/decrease in stocks	35	3,964
(Increase)/decrease in debtors	71,335	(72,674)
Increase/ (decrease) in creditors	140,474	131,695
Increase in accrued loan interest		
Net cash provided by (used in) operating activities	344,487	73,460

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Five Year Summary of Financial Statements

Income and Expenditure Account

	Year End 31-Dec-17 £'000	Year End 31-Dec-16 £'000	Year End 31-Dec-15 £'000	Year End 31-Dec-14 £'000	Year End 31-Dec-13 £'000
Incoming Resources					
Grants, Gifts & Donations	1,352.2	1,184.9	1,052.1	950.6	831.5
Bank Deposit Interest	0.1	0.1	0.2	-	0.4
Total Income	<u>1,352.3</u>	<u>1,185.0</u>	<u>1,052.3</u>	<u>950.6</u>	<u>831.9</u>
Resources expended					
Fund-raising Costs	253.9	263.1	228.3	229.6	216.3
Direct Charitable Expenditure	942.8	892.6	760.5	680.1	577.3
Governance Costs	32.2	27.9	23.1	23.5	24.3
Total Expenditure	<u>1,228.9</u>	<u>1,183.6</u>	<u>1,011.9</u>	<u>933.2</u>	<u>817.9</u>
Net Income / (Expenditure)	123.4	1.4	40.4	17.4	14.0
Balance of Funds					
At the start of the period	131.8	130.4	89.9	72.5	58.5
At the end of the period	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>	<u>72.5</u>

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

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Five Year Summary of Financial Statements (continued)

Balance Sheet

	31-Dec-17 £'000	31-Dec-16 £'000	31-Dec-15 £'000	31-Dec-14 £'000	31-Dec-13 £'000
Fixed Assets					
Office and Camp Equipment	19.3	19.1	21.7	8.5	9.4
Current Assets					
Stock of Goods	8.7	8.7	12.7	9.2	6.2
Debtors & Prepayments	128.9	200.3	127.6	73.3	143.0
Cash at Bank and in Hand	496.5	161.5	326.8	376.9	222.0
	<u>634.1</u>	<u>370.5</u>	<u>467.1</u>	<u>459.4</u>	<u>371.2</u>
Creditors					
Amounts due within one year	(398.2)	(257.8)	(358.4)	(151.1)	(93.6)
Net Current Assets	<u>235.9</u>	<u>112.7</u>	<u>108.7</u>	<u>308.3</u>	<u>277.6</u>
Total assets less current liabilities	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>316.8</u>	<u>287.0</u>
Creditors					
Amounts due after one year	0.0	0.0	0.0	(226.9)	(214.5)
Total assets less current liabilities	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>	<u>72.5</u>
Funds					
Restricted Funds	11.8	5.7	24.1	5.4	11.3
Unrestricted Funds	243.4	126.1	106.3	84.5	61.2
Total Funds	<u>255.2</u>	<u>131.8</u>	<u>130.4</u>	<u>89.9</u>	<u>72.5</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 2013 and 2014.

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