



OVER THE WALL

a serioösfun camp



ANNUAL REPORT AND FINANCIAL STATEMENTS 2020

#MischiefAndMagic

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A Message From Our Chairman

2020 was a surprise in many ways, and a year of huge changes for Over The Wall. When the full impact of Covid-19 first struck, our initial projections for the year were very gloomy, and it seemed entirely possible that we would exhaust all of our modest reserves just to get to the end of the year.

However, Over The Wall's management team were decisive in their response. They took the tough decision to cancel camps early, and then pivoted the charity quickly to create and deliver an amazing set of online services for our beneficiaries, including the wonderful Camp in the Cloud (CitC) programme. This was all achieved despite a tough but necessary restructuring of the charity to cut costs, in which we had to let some people go who we really wanted to keep.

The creation of our different online services enabled us not only to meet our charitable objectives and retain pledged income from existing funders, but also to realise donations from new benefactors who responded positively to our service provision during the pandemic. Our Patrons, Ambassadors, Board members and other supporters have generously supported us throughout the year on various fundraising initiatives and this combined effort has enabled us to successfully navigate an exceedingly difficult period. My grateful thanks are extended to all of our funders during this tumultuous period.

Credit must also go to our campers and their families who signed up for a residential camp experience but then embraced the virtual camp and found



that they loved it. Thank you for placing your trust in us.

As always, our volunteers stood behind our efforts and although we needed fewer volunteers than in previous years, they were nonetheless essential in helping us plan and deliver CitC. Our trustees rallied round the management team during a period of momentous change, risk and uncertainty, and provided guidance and leadership throughout the year. The SeriousFun Children's Network also gave important support both operationally and financially, as all of the camps in our global network shared ideas and resources.

In the end, all of these different contributions helped us to end the year dramatically better than our initial expectations. Feedback on CitC was more positive than we could have hoped for and made us realise that our virtual offering is likely to be a strategic asset to further broaden our future reach. We have developed a clear strategy to bounce back

when it is safe to do so, and our plans were given an enormous boost by the generous support pledged by the Kentown Wizard Foundation for the next four years.

Due to early and decisive cost control and a strong fundraising performance, we ended the year with a good surplus and enter 2021 with a healthier reserve position than we have seen in prior years. We expect this will be a challenging year for fundraising, and our improved financial position will serve us in good stead as we prepare to rebuild our residential camps.

Most important of all is the amazing camper and parental feedback that we continue to receive, which is always a source of both pride and joy. I hope you enjoy reading about our eventful year.

Joe Cronly

Joe Cronly, Chairman



Image from 2019

A Message From Our CEO

Hello, and a very warm welcome to our 2020 Annual Review. With all our residential camps cancelled, our story for 2020 could have been a terribly negative one, but, as John F Kennedy once noted, *"When written in Chinese, the word crisis is composed of two characters -- one represents danger, and the other represents opportunity."*



Our narrative for 2020 is about how we faced our specific danger quickly and decisively, then responded creatively to the opportunity presented to reinvent the way we deliver our services, ending the year positively, with a future full of new possibilities.

When we took the decision to cancel all 2020 camps in March, we knew we had to do something to achieve our charitable objectives. Our wonderfully creative staff rose to the challenge and focused their attention towards creating online activity sessions which started with 'Activity Blitz' that took place 3 times a week from April to June and then continued with 'Mischief Makers' until the end of the year. Our 'reach' figures for both totalled an incredible 237,759 with 31,933 engagements and interactions.

Whilst one section of our team delivered these sessions, the others focused on creating a higher-level experience for our campers and, as summer approached, we completed the development and trials of our new online resource we called 'Camp in the Cloud'. Its purpose was to deliver an inclusive and engaging online activity programme, where campers and families could experience the magic of a residential camp without leaving home.

As you can read later in this review, Camp in the Cloud was a tremendous success, and enabled us to offer an online camp to everyone offered a place to attend a residential camp and everyone on our waitlists. It has also laid a foundation for expanding our future services. As well as being a great interim solution for delivering services during Covid-19, the strategic benefit of Camp in the Cloud lies in providing us with a way to reach the many thousands of children living with serious illness who can never attend a residential camp, for whatever reason.

In the second half of the year, we turned our attention to life after Covid-19 and future services. For 2021 our focus is on making Camp in the Cloud even better. Our base assumption is that public health considerations mean that it will not be possible to run residential camps this year but when residential camps do resume, we will come roaring back.

Our plans were given an enormous boost by the Kentown Wizard Foundation, who pledged funding of £1.8m over four years to enable us to rebuild our residential camp programmes and to develop Camp in the Cloud further, which will help us to enhance our offering and reach many thousands more children and their families. This wonderful endorsement will help ensure we rebound from the Covid-19 crisis stronger and better than before.

Finally, I would like to highlight, in the wake of the rise of the Black Lives Matter movement, our realisation that we hadn't done enough as an organisation to promote greater racial diversity, equity and inclusion within the charity. Our response is summarised on the next page.

I hope you enjoy reading our 2020 report.

Kevin Mathieson

Kevin Mathieson, Chief Executive

Diversity Statement

As a children's charity our beneficiaries are at the heart of everything we do and our approach to diversity, inclusion and representation is guided by this principle.

We are committed to ensuring maximum accessibility to all our camp programmes, and, specifically, we want to ensure that no-one misses out on the opportunities we provide because they can't recognise a place for themselves.

Knowing the transformative impact that role models can have, we want to ensure that our volunteers and camp staff are reflective of our beneficiaries in terms of visible and non-visible characteristics, including ethnicity, gender, and disability. This is equally applicable to our wider team, namely, employees at all levels, volunteers and our board members. We want to ensure that regardless of where you are in the Over The Wall community any difference you have is valued.

Our core value of inclusivity will be visible in everything we do, whether we are at a camp, talking on social media or elsewhere, and we will act positively and decisively whenever we fall short, either as an organisation, or where we feel members of our community aren't living up to our values. We recognise we all have a responsibility when it comes to living our values, and we commit to taking action to ensure that Over The Wall is as representative and inclusive as it can be.

The death of George Floyd caused an immediate response of grief and anger, as well as the

examination by individuals and organisations across the world about how we respond to such deaths and the racism that they expose in Western society.

This prompted Over The Wall to respond in a proactive way and examine how we, as an organisation involving trustees, staff, volunteers and campers, could become more responsive to issues of race, representation and diversity and be representative of the communities we serve.

Our Actions

We commissioned A New Normal, experts in this area, to help us challenge what we do and how we do it and support us to identify ways in which we could take positive action.

Over a six-month period we have:

- Improved the diversity of our Board members
- Employed staff specifically located in the Midlands, to help us reach out and engage with diverse, minority and hard to reach communities
- Reviewed and refreshed our policies and procedures informed by and reflecting our new statement on diversity and representation
- Introduced monthly education sessions for all staff, trustees and volunteers and complemented these with more detailed training
- Reviewed our website, social media and publicity material to ensure we are representing all the communities that we serve

While we have made a good start we are aware that there is still more we can do and our work continues.



Image from 2019

Camp in the Cloud

Camp in the Cloud (CitC) was developed in just eight weeks, with the objective of providing campers with an online alternative to the physical camps that were no longer possible. We wanted to offer campers the same mixture of fun, mischief and games, while also using our traditional approach of therapeutic recreation (discussed further on page 23) to deliver similar benefits of improved well being, resilience, connectivity and friendship.

We created a secure, online platform for our campers and their families to utilise at the same time as those who were due to attend the original camp that they had applied for. The aim was to build a platform that reflects what campers described to us as the most important aspects of residential camp: such as Cabin Chat, recognising and rewarding positive attributes, and the opportunity to develop new friendships and have fun.

Camp in the Cloud was designed and developed in partnership with children, young people and families and we really listened to what they wanted from the platform. Focus groups were held with campers who had attended Health Challenge, Sibling or Family Camps before, and we ensured we received a cross section of views from children and young people of different ages and from parents/guardians. Their feedback helped us shape what we needed to offer both on and off the platform.

Every camper originally offered a place at our cancelled residential camps was invited to attend Camp in the Cloud instead. We also invited those on our waitlists and together this totalled 1576 potential beneficiaries. We sent out an activity box comprising everything a child or family would need to participate in Camp in the Cloud, even down to the cocoa needed for Cabin Chat. In total 689 campers actively participated in Camp in the Cloud, and another 853 campers received materials in our Seriously Fun boxes. Camp in the Cloud was supported by our staff team and experienced volunteers. We had 207 volunteering opportunities available, and these were covered by 71 volunteers.

Some of the most popular activities from CitC were Cabin Chat, the escape room, Paul's treasure hunt and virtual brilliance beads. We were thrilled that we were able to put together this program at such short notice, and overall feedback from campers was hugely positive, with a net promoter score of 93 (Health Challenge) and 89 (Siblings). By way of comparison, 71 would be a high score for education and training services.



689 Active campers



71 Volunteers



853

Extra campers received an activity box



2020 Camp Highlights

Our original plan was to run a total of 19 residential camps, from March – October, serving 1225 campers.

- 5 Health Challenge Camps
- 3 Siblings Camps
- 3 Family Camps
- 8 Partnership Camps

As the pandemic struck in March we quickly realised that it would not be possible to run residential camps and took the very difficult decision to cancel our entire program of camps. Pivoting quickly, in response to the pandemic, we wanted to maintain an online presence. Interactive, online content was provided across Over The Wall's social media accounts (Instagram, Facebook and Twitter) and the website, with the aim of keeping children and families entertained during lockdown; combating isolation, building confidence and self-esteem, improving mental health and promoting quality family time. This also allowed for our campers and volunteers to engage with us, using a coordinated, reliable, and consistent structure.

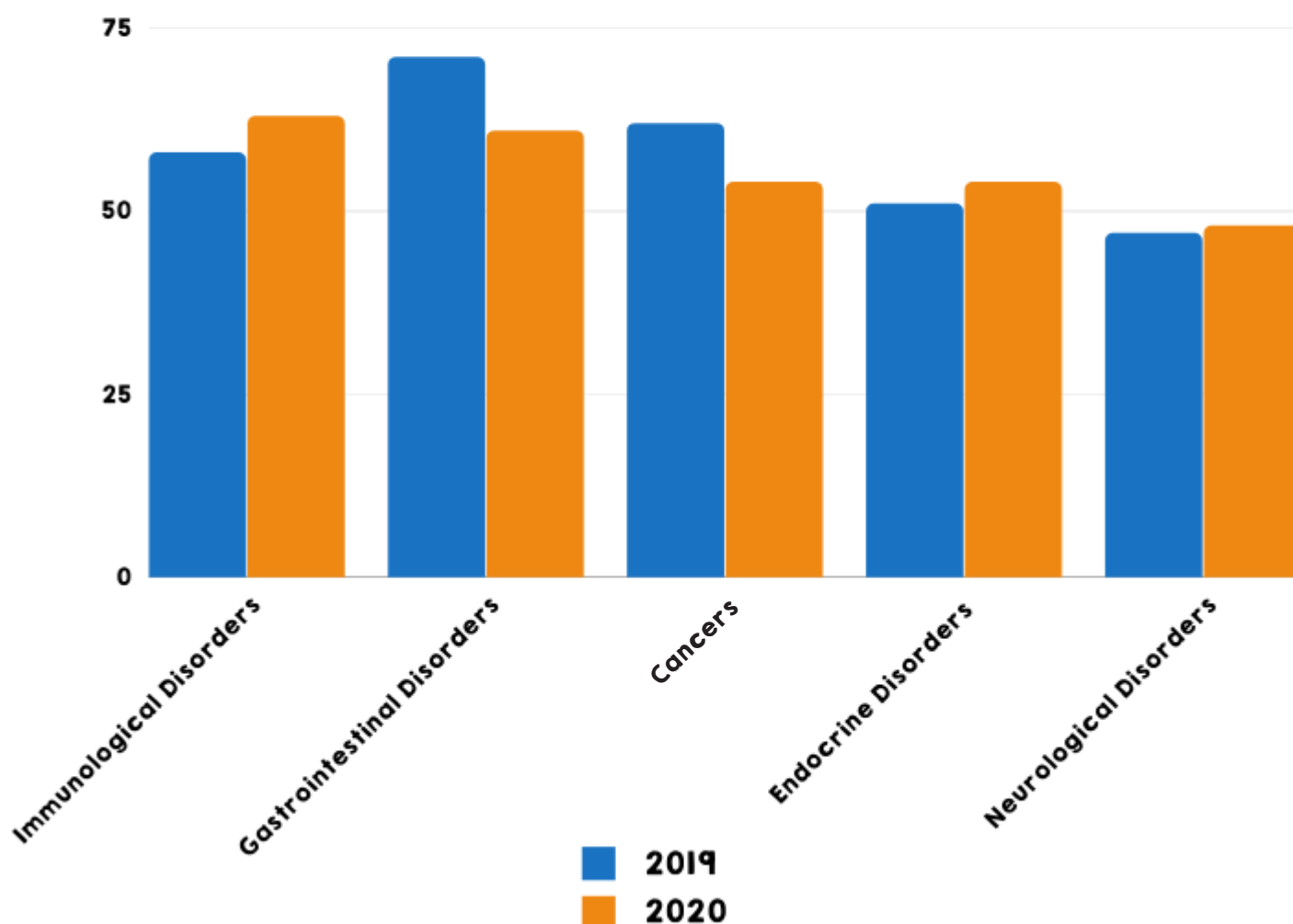
From this, our Weekly Activity Blitz was created to help campers through the first Lockdown. From March - June, every Monday, Wednesday and Friday, content was released on our social media channels. Each day was themed: Monday Mayhem, Wellbeing Wednesday, and Family Fun Friday. Providing a daily fun activity for campers and families stuck at home during lockdown.

As lockdown began to ease and children went back to school, the Weekly Activity Blitz was scaled back and **#MischiefMaker** was created. **#MischiefMaker** consisted of weekly videos which provided activity ideas for campers, with demonstrations.

Distribution of Medical Conditions

Over The Wall camps are available to campers with a very wide range of health challenges, as well as to their siblings and families. The top 5 categories of conditions for 2020 were: immunological disorders, gastrointestinal disorders, cancers, endocrine disorders and neurological disorders.

Top 5 categories of conditions



"Having a laugh in lockdown for them was really important. They could also forget what was going on outside. Having things to do kept them busy and really helped them whilst they were inside. It was great that Over The Wall could reach out to the children and give them something so wonderful, when nothing else was available for them."

- Camper Parent



Outcomes: The Difference We Aim To Make

Improve psychosocial well-being

Our camps are nurturing and supportive. Activities are challenging but accessible and fun, designed to support campers to try new things. Campers are encouraged to focus on what they can do rather than what they cannot. They discover they can do things they never dreamed possible, enhancing self-be-

lief, and giving them the confidence to cope better outside camp.

Develop coping strategies, resilience and independence

Campers are encouraged to participate in new and challenging experiences with 'education through



participation’, a key component of camp. Through purposeful activities campers explore new ways to deal with the challenges they face in daily life, gaining a more positive and resilient outlook.

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

Increase connectivity and friendship

Children and families spend time with others, who

Images from 2019 & 2020



Camper Feedback on Camp in the Cloud

Campers' views are key to what we do at Over The Wall and just as we do at physical camps, we actively seek their views after they participate to see if our planned outcomes were met. We were delighted to learn that the camper outcomes reported from Camp in the Cloud were similar to those achieved at our residential camps.

We consulted extensively with campers and their families to review CitC 2020 as we planned for CitC 2021, and have added a number of refinements and improvements, including a mobile friendly version. Bringing together a design team of digital and gaming experts to work alongside our employees, volunteers, trustees and camper families, we look forward to launching an even more exciting and accessible platform for 2022 with more content designed to be accessed throughout the year and in many more situations.

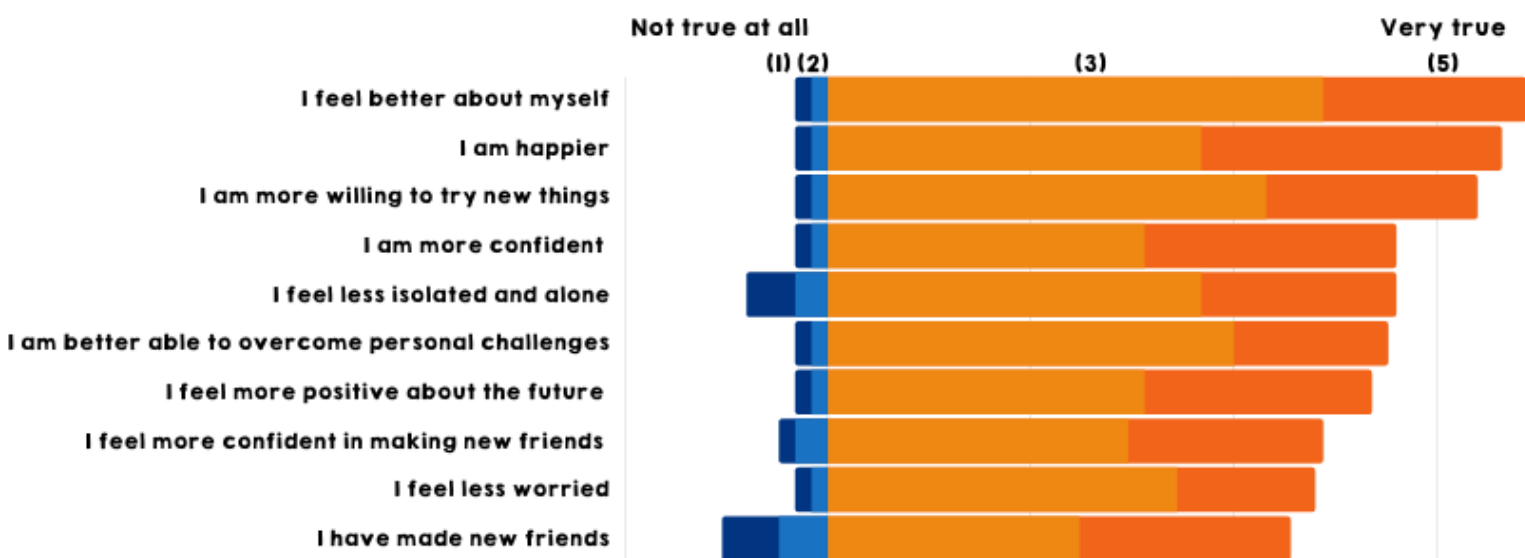
Feelings Before Camp



Feelings After Camp



Agreement with Statement Following Camp in the Cloud



87% say they 'feel better about myself' and 83% say they are happier' following Camp in the Cloud.



Volunteering

Volunteer participation on Camps in the Cloud was vital, albeit with very limited places. Volunteers were involved in supporting Cabin Chats, as Cabin Chat Facilitators, during our Health Challenge and Siblings Camp in the Clouds. As of March 2020, there were 603 volunteer applications for our planned residential camps and from these we were able to be supported by 71 of our amazing volunteers, covering 207 sessions.



“Through singing, facepaint and generally silliness you get to watch and be a part of children growing in confidence.”- **Volunteer**



Image from 2019

Fundraising

The impact of the pandemic had a significant and detrimental impact on three of our key fundraising income streams, namely Corporates, Community and Events. Our largest income stream, from grant-giving Trusts and Foundations, was also threatened as much of our projected income was predicated on our delivery of residential camps. However, the creation of Camp in the Cloud allowed us to continue to deliver services in a way that many of our funders appreciated and very generously supported.

2020 also marked the final year of a significant three-year funding commitment from the Kentown Wizard Foundation and we are extremely grateful for the support they provided in allowing us to use funding earmarked for residential camps to instead create online services that benefitted so many children and their families during the various lockdowns. We are very proud that they have subsequently committed to a second multi-year grant to support the development of Camp in the Cloud and the return of residential camps when that is possible.

We are also very grateful to the Masonic Foundation who increased their funding when they learned about our Camp in the Cloud project.

However, despite these and other wonderful supporters, and purely as a result of the pandemic, our fundraising income for 2020 declined from an initial budget of £1,867k to an actual £ 1,367k and was 12.2% lower than 2019.

During the year we made a long-term commitment to build our individual giving income stream by recruiting an experienced fundraiser to develop the foundational work needed to optimise the future support we might receive from individuals making one-off gifts and regular donations. The investment needed to make this income stream work will take a number of years to break-even but thereafter should provide a generous return to support our valuable work.

We are registered with the Fundraising Regulator and our fundraising handbook provides guidance and process for those raising funds on behalf of the charity. We are aware of our professional obligations to vulnerable people and committed to achieving the standards outlined by the Fundraising Regulator and by GDPR. We have not received any complaints regarding inappropriate fundraising activity by members of staff or those fundraising on our behalf.



Thank you!

We are incredibly grateful to all those who gave us their support in 2020 and helped us deliver more magic and mischief to some of the most vulnerable children in the UK, and to our new funders for 2021.

Our principal supporters are listed below:

Trusts and Foundations

Alan Jenkins Memorial Trust
BBC Children in Need
Baron Davenport's Charity
Bernard Sunley Foundation
Cruden Foundation Ltd
DM Thomas Foundation for Young People
Doris Field Charitable Trust
Gerald Palmer Eling Trust Company
Gowling WLG (UK) Charitable Trust
Kentown Wizard Foundation
Newman's Own Foundation
Rank Foundation
SeriousFun Children's Network
Shared Care Scotland - Better Breaks
Shared Care Scotland - Creative Breaks
St James' Place Foundation
Tesco Centenary Grants
The Adamson Trust
The Band Trust
The Bassil Shippam & Alsford Trust
The Calleva Foundation
The Carmela & Ronnie Pignatelli Foundation
The Chrimes Family Charitable Trust
The D'Oyly Carte Charitable Trust
The Hugh Fraser Foundation
The JTH Charitable Trust
The Joseph and Ann Slater Memorial Fund
The Lynn Foundation
The Masonic Charitable Foundation
The Openwork Foundation
The Patricia Wright Charitable Trust
The Pleasance Trust
The Q Charitable Trust
The Robertson Trust
The Sir Jules Thorn Charitable Trust
The Sobell Foundation
The Souter Charitable Trust
The Zochonis Charitable Trust
WED Charitable Trust
Zurich Community Trust

Corporates

Abercrombie & Fitch
Alexion
Allergy Therapeutics
Boston Scientific
Coloplast
Curatrix Technologies
GSK
Hasbro
Kenwood De'Longhi
Krispy Kreme
Phillips 66
Rite Aid
Sempre Analytics
Servier
Takeda
Vodafone

Major Donors

George Baker
Jackie Borrett
Katie Bullivant
Gordon Cooper
Joe and Tamsin Cronly
Valerie Day
Anthony Diamandakis
James Ketchell
Mark Siggers
Andrew Williams
Lara Zibners-Lohr

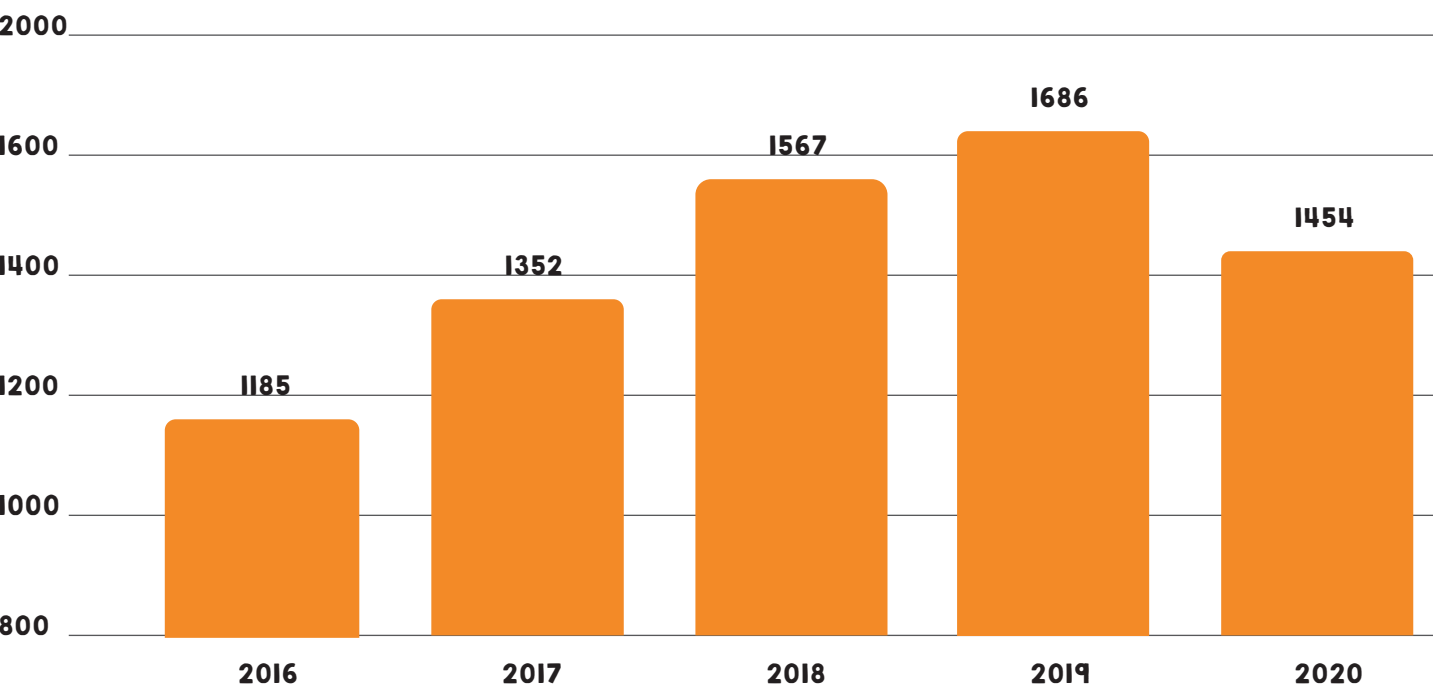
"Camp in the Cloud kept me in touch with Over The Wall which was really fun. It reminded me I'm not the only person with medical problems as when I am at home I am the only one that needs medical care and has to be careful what I eat. Over The Wall had thought of everything I needed for the week, including hot chocolate for cabin chat!"

- **Camper**

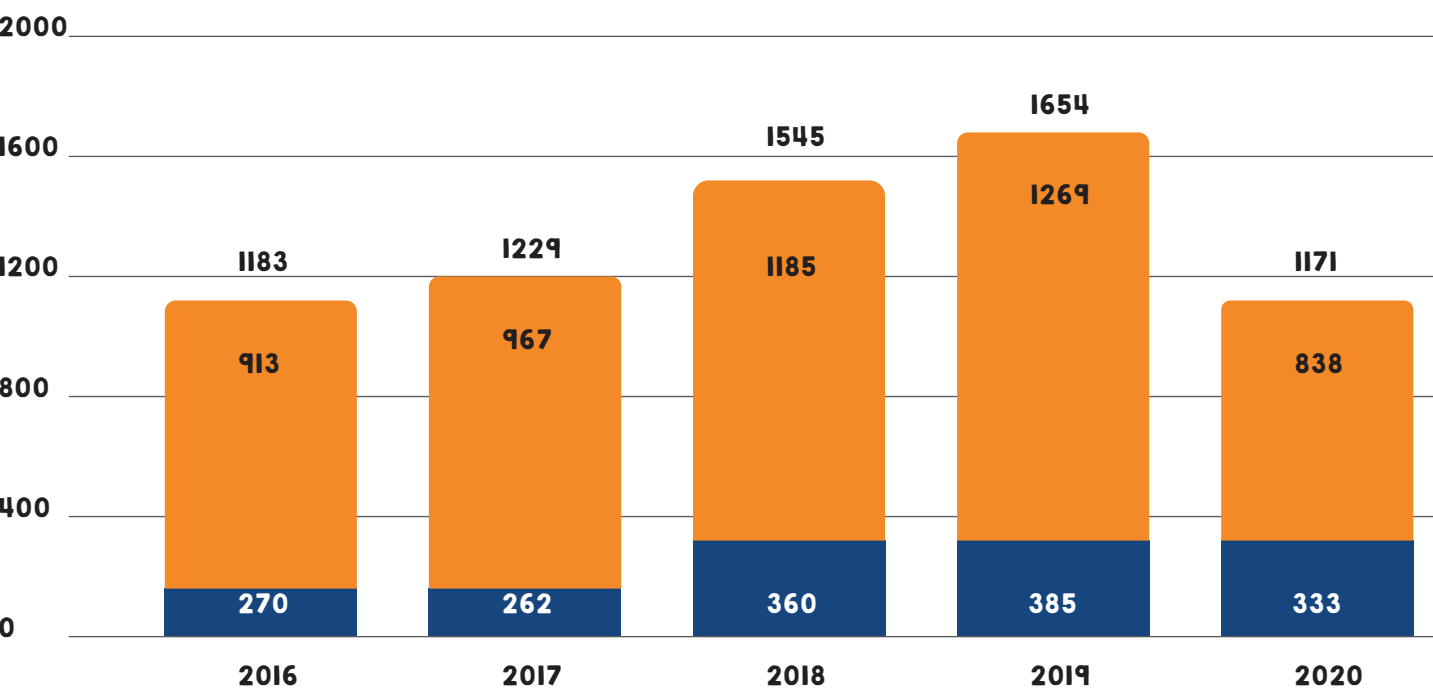
Financial Information

Income, charity funds and camper numbers had increased steadily over the previous five years. Financially, 2020 was a very different year, as a result of Covid-19, and a temporary pause on the steady growth achieved over the years shown. When we first took the decision to cancel camps we had anticipated ending the year with a significant deficit, but with strong cost control and better than expected fundraising at the end of the year we achieved a relatively strong surplus. There is more detailed information about the 2020 financial position later in this report.

INCOME £'000

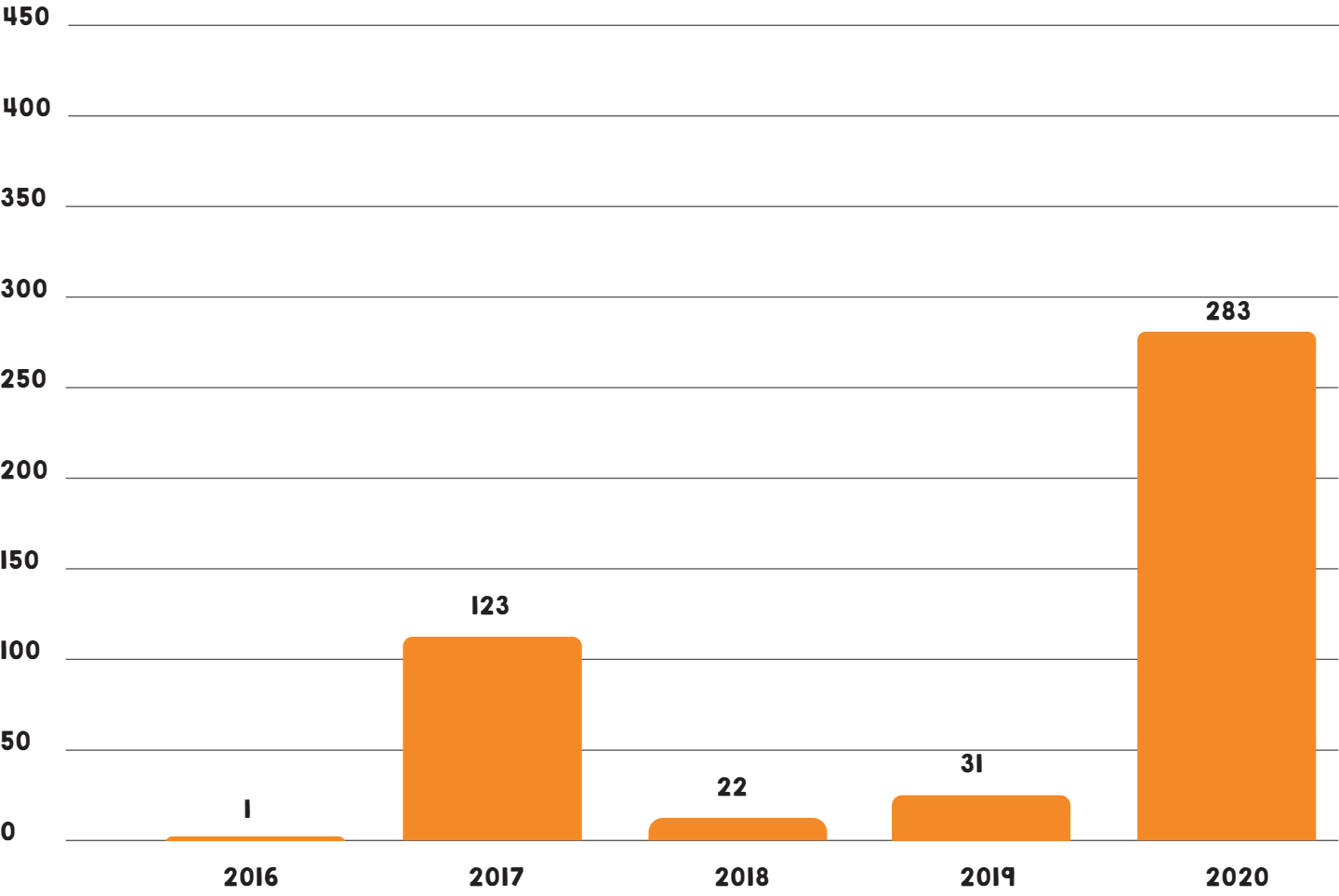


EXPENDITURE £'000

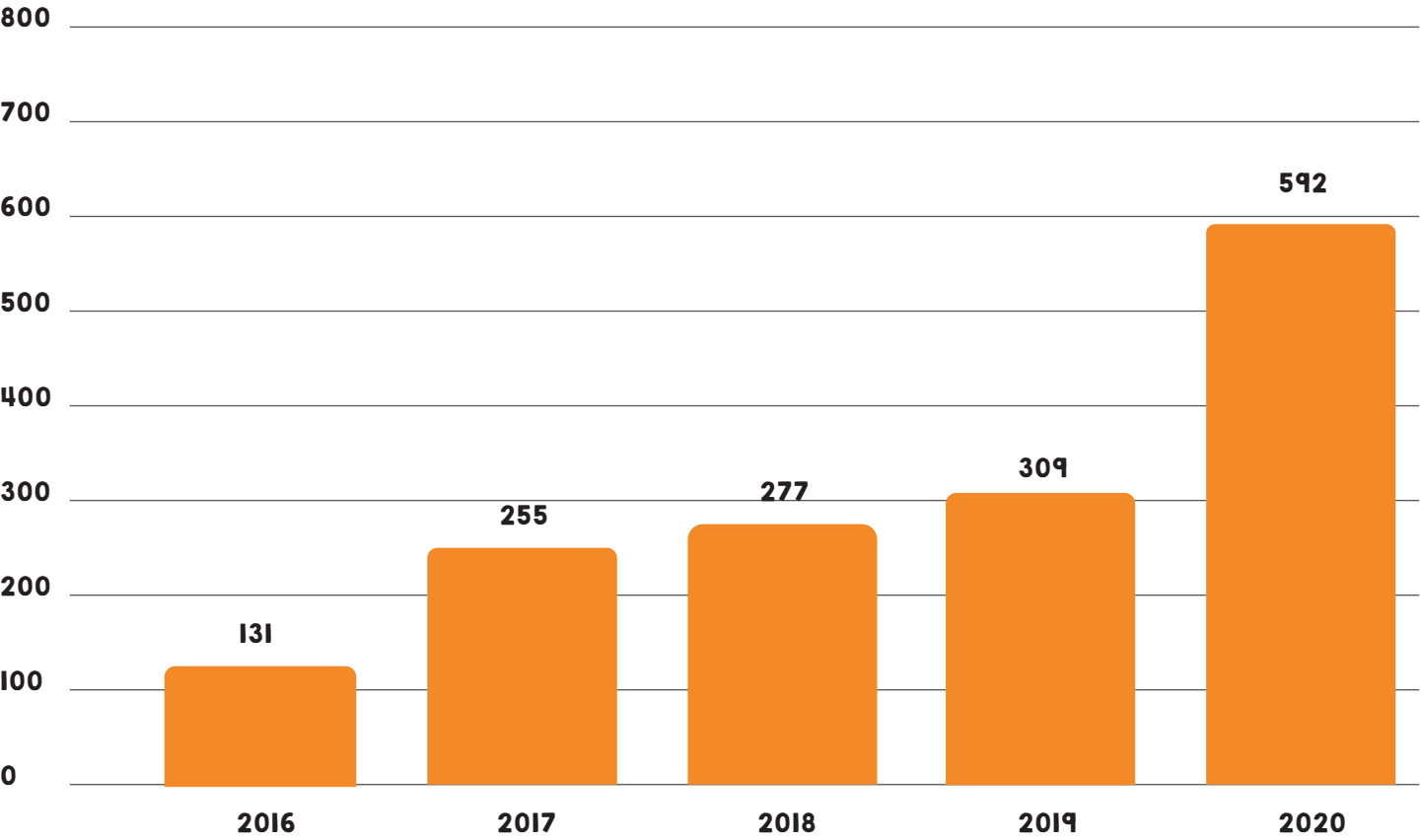


CHARITABLE ACTIVITIES
FUNDRAISING

NET SURPLUS £'000



TOTAL FUNDS £'000



GOVERNANCE



Trustees Report

The Directors of the Charitable Company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees present their report and audited financial statements for the year ended 31 December 2020.

Objectives and Activities

Public Benefit

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

Charity Objects

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

Activities

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

Our Vision

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

Our Mission

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

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

Therapeutic Recreation

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



Intentional Programming

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

Challenge by Choice

With guidance and encouragement, campers learn to challenge themselves

Physical & Emotional Safety

Campers enter a safe, supportive and fun environment

Inspire Confidence

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



Success

Every challenge is met with success

Positive Labelling

Campers are praised and encouraged - to recognise their success



Challenge, Success, Reflection, Discovery

Reflection

Specific time dedicated to encourage campers to internalise their success

Discovery

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



Lasting Impact

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





Safeguarding Children Commitment

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

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

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

Quality Assurance

Up until the closure of our residential camps in 2020 owing to Covid-19, we had been inspected annually by Ofsted and been designated as 'Outstanding' on every occasion. Although our online services are not subject to Ofsted scrutiny, we are 100% committed to delivering the same exacting standards of quality and safety.

SeriousFun Children's Network

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

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

Custodian Trustee Arrangements

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



Achievements and Performance

In responding to the Covid-19 crisis we set 3 objectives for the charity:

To ensure the safety of our campers, families, volunteers and staff

We very reluctantly concluded that we could not safely provide any residential camps during 2020 and developed new on-line services to meet the needs of children and their families. Camp in the Cloud became the main replacement for our usual residential activities and we were able to provide the following:

CAMP NAME	CAMPERS: OFFERED CITC	CAMPERS: ACTIVE PARTICIPANTS	CAMPERS: BOX ONLY
SCOTLAND HEALTH CHALLENGE	43	28	15
SCOTLAND SIBLINGS	70	50	20
SOUTH HEALTH CHALLENGE	69	39	29
SOUTH SIBLINGS	74	41	33
MIDLANDS/SOUTH SIBLINGS	85	54	28
MIDLANDS HEALTH CHALLENGE	97	51	47
MIDLANDS SIBLINGS	57	45	16
SOUTH FAMILY CAMP	189	67	122
INFLAMMATORY BOWEL DISEASE/ECH /SNAC FAMILY CAMP	211	57	154
ANTHONY NOLAN/ IMMUNOLOGY FAMILY CAMP	100	45	55
MIDLANDS FAMILY CAMP	188	74	114
DIABETES FAMILY CAMP	149	54	95
NORTH FAMILY CAMP/DEBRA/ CHSF FAMILY CAMP	160	50	110
ALLERGY & DIABETIC HEALTH CHALLENGE CAMP	83	34	15
TOTAL	1576	689	853

To ensure Over The Wall survives the Covid-19 crisis

With a modest level of reserves, addressing the financial challenge of Covid-19 was core to the survival of the charity. We recognised the need to both control costs and maintain restricted income, which is dependent on the delivery of promises made to donors. We proactively engaged with donors and charity partners to explain the steps we were taking to develop alternative services for children and their families. The majority of our donors were supportive of our work and agreed to transfer funding to the new Camp in the Cloud programme when we were unable to provide residential camps. We were able to offer on-line partnership camps to 8 of our charity partners during the year, recognising that a reduced financial contribution from them in the short term would protect future relationships for the following year and help us to meet targets set by donors.

To ensure Over The Wall retained sufficient organisational health to resume services after the crisis

With so much uncertainty around Covid-19 case numbers and the vaccination programme we hoped to be able to resume residential camps in 2021, but expected that this too was likely to be disrupted. While we were unable to retain all our staff we engaged as many of the team as we could in developing Camp in the Cloud. Our experience during the year and consultation with campers helped us to better understand the most valued and beneficial elements of camp. From this we developed a 5-year plan to broaden our on-line camps for those children unable to attend camp as well as to resume residential camps from 2022.



Image from 2019

Plans For The Future

During 2020 we created our strategy for the period 2021-2025. It provides a long-range view of our intended destination as well as a road map for our annual plans and it will invariably change during this period, especially as we are experimenting with new methods of operational delivery. Nevertheless, no journey can be undertaken without first having a planned destination, some milestones and a budget, so we commence knowing we will have to review and amend this plan along the way. An accompanying set of financial projections for the same period has been created and approved by the board in December 2020.

Strategic Priorities

We have identified four strategic areas upon which we will continuously focus, namely:

1. Operational Delivery

(i) We will resume residential camps as soon as it is safe to do so and within four years will be serving over 1000 campers annually.

(ii) We will develop our Camp in the Cloud programme to reach children who are not able to attend residential camp and to provide over 5000 meaningful engagement experiences annually by 2025.

2. Financial Health

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

(ii) We will have no less than six months of budgeted expenditure as reserves by 2025.

3. Organisational Health

(i) Over The Wall will become an employer of choice.

(ii) We will be graded 'Outstanding' by OFSTED.

4. Charity Development

(i) We will work collaboratively with others to develop our online services.

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

We look forward to reporting back on progress in future years.



Financial Review

Covid-19 had a significant effect on the financial activities of Over The Wall in 2020. Income generation was not just impacted by the difficult fundraising environment but by the complete cessation of our only usual activity - residential children's camps.

In March 2020 we forecast that income would be 40% or more below our planned budget and took immediate action, cast aside the original budget and implemented a plan to deliver a secure virtual camp experience while avoiding a significant financial deficit. Our rapid response combined with better than expected income and lower costs resulted in a surplus of £283k for the year.

Income

2020 income for the year at £1,453k was 13.8% below 2019 income, including £61k from the Coronavirus Job Retention Scheme and £10k from the Covid Small Business Grant Fund. We were grateful to receive this government support which gave us time to consider our future staffing needs. Without this support income would have been 18.0% below 2019 income of £1,685k.

The biggest impact was on income from charitable activities which reduced from £119k in 2019 to £14k in 2020 as we were unable to provide residential camps to charity partners. Community fundraising fell by 15.1% and major event income by 86.9%, both a result of the cancellation of fundraising events.

While the lack of residential camps had the potential to very substantially reduce income from our trust and foundation funders, our strong relationships and their continued support during the year, particularly from the Kentown Wizard Foundation, meant that trust and foundation grants at £571k were only 8.1% below 2019 levels (£622k).

We were immensely grateful to our major donors who generously contributed £249k in donations to support our Camp in the Cloud activities as well as advice, contacts and gifts in kind for the activity boxes. Support from the Seriousfun Children's Network was again invaluable as we received £84k in direct grants and further grants and donations of £209k from network-wide corporate relationships. This included a special grant totalling £80k from the Newman's Own Foundation who recognised the challenges faced by SeriousFun camps in 2020. A further £93k was donated directly to Over The Wall by other corporate donors.

Expenditure

Total expenditure decreased by £483k, or 29.2%, to £1,170k (2019: £1,653k) with the most significant reduction being in residential facilities costs. These reduced by 94.3% from £308k to £17k. Staff costs including travel were the other significant area of reduction by 14.4% from £1,009k in 2019 to £864k in 2020. While some of this was through natural turnover, we sadly had to terminate some permanent and seasonal roles. We invested £16k in the development of our on-line platform plus technical support and hosting, and increased expenditure on materials for activity boxes to camper families. As a result total expenditure on charitable activities reduced by 34.0% to £837k (2019: £1,269k).

Overall, fundraising expenditure decreased due to reduced staff costs but in the final quarter of the year we began to invest in an individual giving programme and now have a new individual giving strategy. Support and governance costs reduced in total from £451k to £325k as more staff time was directly utilised in operational activities than in 2019. Governance costs increased slightly from £29k to £31k as a result of consultancy support to improve diversity within the charity.

Reserves

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

The most significant financial risks are an increased requirement for working capital to cover growth plans, changes in the timing of receipts, and an inability to generate sufficient income to cover expenditure resulting in restructuring costs. On that basis the trustees have determined that it would be prudent to hold minimum free unrestricted reserves of 3 months of budgeted expenditure with the aim of increasing that to 6 months' expenditure to allow for future growth. The calculated target range of reserves is £292k to £585k based on budgeted expenditure for 2021, although this will increase with planned growth in future years. By way of indication, 2019 expenditure would imply a range of £413k - £827k.

Free unrestricted reserves after deduction of fixed assets and designated funds are £503k (2019: £239k) falling within this range and equivalent to 4.63 months based on 2021 expenditure.

Going concern

Our response to the turbulence of 2020 demonstrated our ability to adapt quickly to changing circumstances, and the resulting surplus has significantly strengthened our cash balances.

We have reviewed our plans for the next two years and budgeted for further development of on-line services and the resumption of residential camps. We have already secured a pledge of multi-year funding towards both on-line and residential camps.

The biggest financial risk to the charity is our reliance on donations. In late 2020 we asked external fundraising consultants to review our fundraising activities and to help develop our fundraising strategy for the next three years. This identified the potential for significant increases in income from current levels and we have committed the resources to support this.

Based on the above, the trustees consider that Over The Wall is a going concern for at least twelve months from the date of the approval of these accounts.



Structure, Governance And Management

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

The Board of Trustees

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

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

On appointment, trustees are provided with access to the Trustee Handbook which includes information about the charity as well as details of trustees' responsibilities. Trustees are also encouraged to visit an Over The Wall camp and are invited to attend an annual away day with the charity staff at which presentations given by the staff provide a good insight into the operational and administrative aspects of the charity.

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

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

Mr Joe Cronly was Chairman for the whole of 2020 and the trustees who served during the year are shown under Reference and Administration Information on page 55.

Board Committees

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

Executive Committee

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

Operations Committee

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

Clinical Advisory Board

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

Development Board

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

Risk Management Committee

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

Audit Committee

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

The Senior Management Team

The Senior Management Team consists of the CEO, the Director of Business Development and the Director of Finance & Central Services and it meets formally every two weeks and between when required. SMT reviews recent performance, short term outlook, strategic requirements along with any other urgent matters, SeriousFun Network and Board issues.

Management Team

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

Risk Management

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

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

The current main risks by area are:

Service delivery

- Communicable disease affecting our ability to provide residential services, or impacting upon organisational growth and income generation.
- Failure to meet camper target figures expected by donors.
- Lack of suitably skilled staff for online service delivery and development
- Online safeguarding

Fundraising and partnership

- Funding volatility leading to unbudgeted drop in income; inability to meet commitments to deliver services and pay employees; adverse impact on reserves and future service delivery plans.
- Inability to meet charity partners' planning and budget timelines leading to loss of income; inability to meet camper target numbers; reputational damage.

Clinical

- Lack of clinical staff to cover existing roles and to prepare for future camps.

Organisational

- Damaging media allegations leading to reputational damage; negative impact on camper and volunteer recruitment; loss of funding and risk to growth plans.
- Failure to comply with relevant legislation or to pass external inspections leading to penalties; withdrawal of permission to run camps; loss of funding.

Finance

- Insufficient free reserves leading to lack of working capital and inability to pay bills or staff.
- Financial fraud or theft leading to inability to pay staff or bills; reputational damage; loss of funding.

The usual risks associated with running residential camps have been removed from the risk register until we return to providing these services again, likely to be in 2022.

Arrangements For Setting Pay

The Board of Trustees is responsible for defining Over The Wall's pay policy and reviewed the Chief Executive's salary and that of the senior management team in 2020. Wider staff salary reviews are carried out at least triennially, the last being carried out in 2020. The charity aims to pay at a competitive level with other similar sized charities, but not to compete with the public or private sector. The charity has committed on a voluntary basis to paying at least the Real Living Wage to all employees, which is higher than the National Minimum Wage and National Living Wage.

Statement Of Directors Responsibilities

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

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

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

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

Disclosure of information to the auditors

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

Auditors

A resolution to re-appoint Menzies LLP as auditors was approved in March 2020.

Small company exemption

The trustees' annual report has been prepared in accordance with the Small Companies Regime under Part 15 of the Companies Act 2006.

On behalf of the board of trustees



Joe Cronly
Chairman

Date: 14-May-2021

Auditor's Report

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

OPINION

We have audited the financial statements of Over The Wall (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020, and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included reviewing the budget for the year ended 31 December 2021 and subsequent periods and challenging the assumptions made by the Trustees in these calculations.

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

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

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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

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

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

RESPONSIBILITIES OF DIRECTORS

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

- The charitable company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation. We determined that the following laws and regulations were most significant including the Charities Act 2011, the Safeguarding Vulnerable Groups Act 2006 and the UK Code of Fundraising Practice. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.
- We understood how the charitable company is complying with those legal and regulatory frameworks by, making inquiries to management, those responsible for legal and compliance procedures and the company secretary. We corroborated our inquiries through our review of board minutes.
- The engagement partner assessed whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations. The assessment did not identify any issues in this area.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - » Identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - » Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - » Challenging assumptions and judgments made by management in its significant accounting estimates; and
 - » Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations.
- As a result of the above procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:
 - » Posting of fraudulent journal entries
 - » Posting of fraudulent payments and receipts in the accounting software
 - » Authorisation, processing, and payment of fraudulent expenses
 - » Timing of revenue recognition

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

USE OF OUR REPORT

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

Janice Matthews

Janice Matthews FCA, Senior Statutory Auditor

For and on behalf of Menzies LLP, Statutory Auditor

Chartered Accountants

Statutory Auditor

Centrum House

36 Station Road

Egham

Surrey

TW20 9LF

Dated: 17-May-2021

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

FINANCIAL STATEMENTS

Over The Wall Company Registration 03713232 (A company limited by guarantee)

Statement of Financial Activities (including income and expenditure account)

Financial Year Ended 31 December 2020

	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME AND ENDOWMENTS FROM							
Donations and Legacies	2	831,749	501,984	1,333,733	1,039,097	427,520	1,466,617
Charitable Activities	3	71,765	41,000	112,765	37,188	119,650	156,838
Other Trading Activities	4	6,677	-	6,677	61,532	-	61,532
Investment Income	5	374	-	374	814	-	814
Other Income		-	-	-	-	-	-
TOTAL INCOME		910,565	542,984	1,453,549	1,138,631	547,170	1,685,801
EXPENDITURE ON							
Raising Funds	6	329,415	3,442	332,857	374,670	10,150	384,820
Charitable Activities - Residential Camps		267,481	570,083	837,564	777,950	491,226	1,269,176
TOTAL EXPENDITURE		596,896	573,525	1,170,421	1,152,620	501,376	1,653,996
NET INCOME / (EXPENDITURE)		313,669	(30,541)	283,128	(13,989)	45,794	31,805
Transfers Between Funds		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		313,669	(30,541)	283,128	(13,989)	45,794	31,805
RECONCILIATION OF FUNDS							
Total Funds Brought Forward		263,058	46,016	309,074	277,047	222	277,269
TOTAL FUNDS CARRIED FORWARD		576,727	15,475	592,202	263,058	46,016	309,074

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

Balance Sheet

As at 31 December 2020

	Note	2020 (£)	2019 (£)
FIXED ASSETS			
Intangible Assets	12	13,500	-
Tangible assets	13	43,408	23,413
TOTAL FIXED ASSETS		56,908	23,413
CURRENT ASSETS			
Stock	14	17,702	12,884
Debtors	15	182,704	177,868
Cash at bank and in hand		468,390	577,817
TOTAL CURRENT ASSETS		668,796	768,569
LIABILITIES			
Creditors: amounts falling due within one year	16	(133,502)	(482,908)
NET CURRENT ASSETS		535,294	285,661
TOTAL ASSETS LESS CURRENT LIABILITIES		592,202	309,074
Creditors: amounts falling due after more than one year		-	-
NET ASSETS		592,202	309,074
FUNDS OF THE CHARITY	18		
Restricted income funds		15,475	46,016
Unrestricted funds		576,727	263,058
TOTAL CHARITY FUNDS		592,202	309,074

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



Joe Cronly
Chair of trustees on behalf of the trustees
Approved by the trustees on 14-May-2021

Statement of cashflows

As at 31 December 2020

	Note	2020 (£)	2019 (£)
NET CASH PROVIDED BY OPERATING ACTIVITIES:	23	(51,914)	(22,844)
CASH FLOWS FROM INVESTING ACTIVITIES			
Dividends, interest and rents from investments		374	814
Purchase of property, plant and equipment		(58,037)	(12,897)
NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		(57,663)	(12,083)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash receipts from sale of equipment		150	100
NET CASH FROM FINANCING ACTIVITIES		150	100
CHANGE IN CASH AND CASH EQUIVALENTS IN THE REPORTING PERIOD		(109,427)	(34,827)
Cash and cash equivalents at the beginning of the reporting period		577,817	612,644
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD		468,390	577,817

	At 01.01.2020 (£)	Cash-flows (£)	At 31.12.2020 (£)
A. ANALYSIS OF CHANGES IN NET DEBT			
Cash at bank and in hand	577,817	(109,427)	468,390
Loans and finance lease obligations	-	-	-
TOTAL	577,817	(109,427)	468,390

Notes To The Financial Statements

1. ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

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

B. GOING CONCERN BASIS

Covid-19 has had a material impact on both our income and activities in 2020, most significantly that we were unable to provide any residential camps during 2020. We do not expect to run any residential camps in 2021 with current projections for a gradual resumption from 2022. In March we took immediate steps to protect our relationships with trusts and foundation funders, major donors and corporate funders. Recognising the impact on charity partners we have also prioritised long term relationships over immediate income with the expectation that this will facilitate future revenue generation. In late 2020 we undertook a strategic review of fundraising to mitigate the effects of Covid-19 and this identified the potential for a significant uplift in donations from individuals and from corporate supporters. We are investing in the capacity to support this growth.

In mitigation of the income reduction we were immediately able to reduce direct expenses and staff costs when it became clear that we would be unable to safely run residential camps. We anticipate that it will take a number of years to return to previous levels of activity for these camps with a beneficial impact on expenditure. Alongside this we have secured an agreement for multi-year funding from a key funder to support our virtual outreach programme, and for the recruitment of staff when we rebuild our residential camp capacity. There is a large reduction in deferred income between 2019 and 2020 as a result of the change in timing of this key funding, which we expect to fall within the year of funding in future years rather than towards the end of the prior year which was previously the case.

Our initial 2021 budget (approved in December 2020) projected that Over The Wall would break even during the year. In Q1 2021 we have increased income projections based on an updated fundraising strategy and now forecast a modest surplus to add to reserves in line with prior years. On the basis of this review the trustees have a reasonable expectation that the charity has adequate resources to continue operations for a minimum of 18 months from the balance sheet date. Accordingly the trustees conclude that there are no material uncertainties about the charity's ability to continue and conclude that the charity is a going concern.

C. ACCOUNTING ESTIMATES

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

D. INCOME

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

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

Government grant income is recognised when performance conditions have been satisfied. Grant income from the Coronavirus Job Retention Scheme is recognised in the accounting period it relates to.

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

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

E. EXPENDITURE

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

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

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

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

F. LEASED ASSETS

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

G. PENSION COSTS

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

H. FOREIGN CURRENCY

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

I. TAXATION

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

J. INTANGIBLE AND TANGIBLE FIXED ASSETS AND DEPRECIATION

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

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

K. STOCK

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

L. CASH AT BANK AND IN HAND

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

M. DEBTORS

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

N. CURRENT LIABILITIES AND PROVISIONS

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

O. FINANCIAL INSTRUMENTS

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

P. FUND ACCOUNTING

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

Q. TERMINATION PAYMENTS

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

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM DONATIONS AND LEGACIES						
Grants from trusts & foundations and others	292,500	279,332	571,832	259,264	363,176	622,440
Grants from the SeriousFun Children's Network	82,283	2,669	84,952	119,729	385	120,114
Donations from corporations	165,579	137,043	302,622	267,649	52,794	320,443
Donations from individuals, clubs and societies	246,078	82,940	329,018	344,058	10,150	354,208
Donations of goods & services for charitable use	45,309	-	45,309	48,397	1,015	49,412
	831,749	501,984	1,333,733	1,039,097	427,520	1,466,617

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

Volunteers gave an estimated 143 days of their time during the year (2019: 4040). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £17,200 (2019: £404,000).

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM CHARITABLE ACTIVITIES						
Coronavirus Job Retention Scheme	61,765		61,765			
Covid Small Business Grant Fund	10,000		10,000			
Other government grants		27,000	27,000	37,188		37,188
Income from partner charities		14,000	14,000		119,650	119,650
	71,765	41,000	112,765	37,188	119,650	156,838

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2020 (£)	Unrestricted Funds (£)	Restricted Funds (£)	Total Funds 2019 (£)
INCOME FROM OTHER TRADING ACTIVITIES						
Fundraising events	6,436	-	6,436	49,283	-	49,283
Sale of merchandise and other	241	-	241	12,249	-	12,249
	6,677	-	6,677	61,532	-	61,532

5. INVESTMENT INCOME

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

6. ANALYSIS OF EXPENDITURE

	Staff Costs (£)	Other Direct Costs (£)	Support Costs (£)	Total 2020 (£)	Total 2019 (£)
	Note 10		Note 7		
RAISING FUNDS					
Cost of seeking donations grants & legacies	200,057	31,859	86,875	318,791	333,006
Cost of events	5,716	5,813	2,482	14,011	17,415
Cost of trading	-	55	-	55	34,399
	205,773	37,727	89,357	332,857	384,820
CHARITABLE ACTIVITIES					
Residential camps	-	-	-	-	1,269,176
On-line Camps & related activities	451,941	149,555	236,068	837,564	
	451,941	149,555	236,068	837,564	1,269,176
Total Expenditure	657,714	187,282	325,425	1,170,421	1,653,996

We are required to apportion costs between activities. Shared staff costs are apportioned based on an estimate of time spent. Other costs are apportioned to activities based on estimates of usage. The fully costed allocation shows a loss on trading activities in 2019 although trading did generate a small positive cash margin as intended.

7. ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

	Raising Funds (£)	Charitable Activities (£)	Total 2020 (£)	Total 2019 (£)	Basis of Allocation
Premises and office Costs	11,900	38,230	50,130	87,935	Staff FTE and direct usage
General Insurance	1,795	5,033	6,828	7,702	Staff and volunteers FTE
Support staff costs, including payroll costs	54,415	125,713	180,128	262,304	Time estimates
Information technology and depreciation	12,689	43,520	56,209	65,541	Staff and volunteers FTE
Financing and bank charges	218	601	819	(1,158)	Staff FTE
Governance	8,341	22,971	31,312	28,730	Staff and volunteers FTE
	89,358	236,068	325,426	451,054	

8. NET INCOME/ (EXPENDITURE) FOR THE YEAR

	2020 (£)	2019 (£)
THIS IS STATED AFTER CHARGING		
Amortisation	2,700	
Depreciation for the year	21,784	14,385
Rentals payable under operating leases	40,726	37,356
Auditors remuneration	10,800	7,600

9. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from employment with the charity during this year or in the previous year. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2019: Nil).

The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £995 (2019: £837). These were in force throughout the year and remain in force at the date of this report.

10. STAFF COSTS AND NUMBERS

	2020 (£)	2019 (£)
Wages and salaries	718,580	828,879
Social security cost	56,528	67,557
Pension costs	36,602	35,245
Termination payments	5,096	-
Payments to contractors	12,400	19,200
	829,206	950,881

	2020	2019
EMPLOYEES EARNING OVER £60,000		
Employee benefits over £70,000	-	1
Employee benefits over £60,000	1	-

NUMBER OF EMPLOYEES		
Average head count	28	33
Average number of employees FTE	22	26

Termination payments were made to 3 employees during the period (nil in 2019) due to redundancy.

The key management personnel of the charity during the year were the Chief Executive Officer, the Director of Services, the Director of Finance & Central Services, and the Director of Business Development. The total employee benefits of the key management personnel of the charity during the year were £219,040 (2019: £209,659).

The charity pays pension contributions of 6% to a defined contribution pension scheme. At year-end the outstanding contributions payable to the scheme were £4,870 (2019: £6,507). The expense and liability is allocated between activities in direct proportion to wages.

11. RELATED PARTY TRANSACTIONS

Over The Wall received donations from trustees and related parties of £13,580 (2019: £49,110).

12. INTANGIBLE ASSETS

	Software (£)	Total (£)
COST		
At 1 January 2020	-	-
Additions	16,200	16,200
Disposals	-	-
At 31 December 2020	16,200	16,200
AMORTISATION		
At 1 January 2020	-	-
Charge for the period	2,700	2,700
Disposals	-	-
At 31 December 2020	2,700	2,700
NET BOOK VALUE		
At 31 December 2020	13,500	13,500
At 31 December 2019	-	-

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

13. TANGIBLE FIXED ASSETS

	Office & other Equipment (£)	Camp Equipment (£)	Motor Equipment (£)	Leasehold improvements (£)	Total
COST					
At 1 January 2020	47,537	26,447	-	5,227	79,211
Additions	4,414	629	36,794	-	41,837
Disposals	(1,502)	-	-	-	(1,502)
At 31 December 2020	50,449	27,076	36,794	5,227	119,546
DEPRECIATION					
At 1 January 2020	30,797	19,774	-	5,227	55,798
Charge for the period	11,288	3,750	6,745	-	21,783
Disposals	(1,443)	-	-	-	(1,443)
At 31 December 2020	40,642	23,524	6,745	5,227	76,138
NET BOOK VALUE					
At 31 December 2020	9,807	3,552	30,049	-	43,408
At 31 December 2019	16,740	6,673	-	-	23,413

14. STOCK

	2020 (£)	2019 (£)
T shirts and consumables	17,702	12,884

15. DEBTORS

	2020 (£)	2019 (£)
Amounts owed by SeriousFun Children's Network	89,119	82,647
Prepayments	40,896	46,744
Accrued income	52,689	48,477
	182,704	177,868

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 (£)	2019 (£)
Trade creditors	24,895	11,778
Social security	13,195	19,704
Other creditors	4,870	52
Accruals	19,672	13,504
Deferred income	70,870	437,870
	133,502	482,908

17. ANALYSIS OF DEFERRED INCOME

Deferred income consists of receipts from donors for charitable activities and staff costs for 2021 and future years. The reduction in deferred income relates to a change in the timing of grant payments from a key funder.

	Donations for General Costs (£)	Donations for Camp Costs (£)	Donations for Staff Costs (£)	Total (£)
Balance at 1st January 2020	385,000	31,000	21,870	437,870
Amounts released to income from donations and legacies	(385,000)	(31,000)	(21,870)	(437,870)
Amounts deferred in the year		49,000	21,870	70,870
Balance at 31st December 2020	-	49,000	21,870	70,870

18. ANALYSIS OF MOVEMENTS IN CHARITABLE FUNDS

CURRENT YEAR	At 01.01.20 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.20 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-	27,839	(20,000)		7,839
Nursing Coordinator Programme	-	21,870	(21,870)		-
Camp equipment	32,016	5,000	(36,794)		222
Camperships - general	6,000	75,000	(81,000)		-
Specific illness camps	-	62,162	(62,162)		-
Camps	8,000	333,617	(341,617)		-
SeriousFun Children's Network - network grant	-	1,198	(1,198)		-
Diversity & inclusion	-	5,442	(5,442)		-
Covid Safety measures	-	7,414	-		7,414
TOTAL FOR CHARITABLE ACTIVITIES	46,016	539,542	(570,083)	-	15,475
RESTRICTED FUNDS FOR RAISING FUNDS					
SeriousFun Children's Network - network grant	-	1,470	(1,470)		-
Diversity & inclusion	-	1,972	(1,972)		-
TOTAL FOR RAISING FUNDS	-	3,442	(3,442)	-	-
TOTAL RESTRICTED FUNDS	46,016	542,984	(573,525)	-	15,475
UNRESTRICTED FUNDS					
Designated funds	-	-	-	30,000	30,000
General Funds	263,058	910,565	(596,896)	(30,000)	546,727
TOTAL UNRESTRICTED FUNDS	263,058	910,565	(596,896)	-	576,727

PREVIOUS YEAR	At 01.01.19 (£)	Income (£)	Expenditure (£)	Transfers (£)	At 31.12.19 (£)
RESTRICTED FUNDS FOR CHARITABLE ACTIVITIES					
Camper Wellbeing Programme	-	20,480	(20,480)		-
Nursing Coordinator Programme	-	16,470	(16,470)		-
Camp resources/materials	222	33,243	(1,449)		32,016
Camperships - general	-	105,264	(99,264)		6,000
Partnership and specific illness camps	-	199,707	(199,707)		-
Health Camps	-	50,522	(42,522)		8,000
Sibling Camps	-	68,834	(68,834)		-
Family Camps	-	42,115	(42,115)		-
SeriousFun Children's Network grant	-	385	(385)		-
TOTAL FOR CHARITABLE ACTIVITIES	222	537,020	(491,226)		46,016
RESTRICTED FUNDS FOR RAISING FUNDS					
Fundraising resources	-	10,150	(10,150)		-
TOTAL RESTRICTED FUNDS	222	547,170	(501,376)	-	46,016
UNRESTRICTED FUNDS					
General Funds	277,047	1,138,631	(1,152,620)		263,058
TOTAL UNRESTRICTED FUNDS	277,047	1,138,631	(1,152,620)	-	263,058

FUND	PURPOSE AND RESTRICTION IN USE
Camperships Camps Camp resources / materials / equipment Nursing Co-ordinator role Camper Wellbeing role SeriousFun Children's Network - network grant Fundraising resources Designated	Funding for children from a specified geographic region or type Funding for specific residential camps Funding for the purchase of specific camp resources, materials or equipment Funding for the Nursing Coordinator role Funding to provide for the emotional needs of campers Funding to support training and development of staff Funding for specific fundraising resources or events Funding designated by the charity for future development of IT resources

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.20 (£)
Intangible and tangible fixed assets	56,908			56,908
Current assets	552,451	30,000	86,345	668,796
Current liabilities	(62,632)		(70,870)	(133,502)
TOTAL NET ASSETS / (LIABILITIES)	546,727	30,000	15,475	592,202
PREVIOUS YEAR	Unrestricted funds (£)	Designated funds (£)	Restricted funds (£)	Total at 31.12.19 (£)
Tangible fixed assets	23,413	-		23,413
Current assets	386,683	381,886		768,569
Current liabilities	(147,038)	(335,870)		(482,908)
TOTAL NET ASSETS / (LIABILITIES)	263,058	46,016	-	309,074

20. COMMITMENTS UNDER OPERATING LEASES

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

	Land & Buildings		Other Operating Leases	
	2020 (£)	2019 (£)	2020 (£)	2019 (£)
Within one year	32,078	24,982	1,803	1,947
Between one and five years	14,157	47,195	445	2,009

Lease payments of £27,013 were recognised as an expense during 2020 (2019: 19,963)

21. FINANCIAL INSTRUMENTS

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

	2020 (£)	2019 (£)
Cash at bank and in hand	468,390	577,817
Debtors	89,119	89,681
Accrued income	52,689	41,443
Creditors	24,895	11,778

22. LIMITED LIABILITY

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

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

	2020 (£)	2019 (£)
Net income/(Expenditure) for the reporting period (as per statement of financial activities)	283,128	31,805
ADJUSTMENTS FOR:		
Investment income	(374)	(814)
Depreciation charges	24,484	14,385
Loss/ (profit) on sale of fixed assets	(92)	598
(Increase)/decrease in stocks	(4,818)	(795)
(Increase)/decrease in debtors	(4,836)	(71,628)
Increase/ (decrease) in creditors	(349,406)	3,605
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(51,914)	(22,844)

24. CAPITAL COMMITMENTS

	2020 (£)	2019 (£)
Capital expenditure authorised and contracted for at 31st December	24,600	36,794

OTHER INFORMATION

Image from 2019



Reference And Administrative Information

Charity Name

Over The Wall

Charity registration numbers

1075361 (England & Wales)
SC043191 (Scotland)

Company registration number

3713232 (registered in England and Wales)

Principal address and registered office

Langstone Technology Park
Langstone Road
Havant
PO9 1SA

Senior Management Team

Kevin Mathieson, CEO & Company Secretary
Helen Alexander, Director of Finance & Central Services
Allan Jolly, Director of Business Development

Trustees and Directors

Joseph Cronly, Chair
John Bremridge
Richard Chapman
Anthony Diamandakis
Catherine Doran
Jonathan Goring
Duncan King
Alma Lawrie
Dr Lara Lohr (resigned 18 March 2020)
Neil McDonald
Anne Prendergast
Andrew Richards
Jocelyn Sharp
Anne Stevens
Dr Bianca Tiesman
Michelle Udrih
Paul Wilcock

Auditors

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Bankers

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