



ANNUAL REPORT & FINANCIAL STATEMENTS

2019



OVER THE WALL
a serioösfun camp

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It is a safe space where you are free to be yourself and get away from everything going on and have fun and be crazy. I would definitely recommend it to anyone and everyone!

Rhianna, 2019 camper

A MESSAGE FROM OUR CHAIRMAN

It's my great pleasure to once again write the Chairman's foreword to this, our 2019 Annual Review. Although this is a report on Over The Wall's performance and achievements in 2019, I appreciate the reader will wonder about the impact COVID-19 has had on the charity in 2020 and so it is worth saying a few words to address this.

Given the vulnerable health conditions of the children that we serve, and our reliance on volunteers from the NHS to ensure that camps are safe, we took the decision in March 2020 that we would not be able to run physical camps in 2020 but would instead develop an online camp proposition to provide similar outcomes to our campers despite not being able to host them in person. The leadership team and staff at the charity responded to this in a remarkable way, showing real creativity and quality of leadership, and have ensured that Over The Wall's charitable purposes will still be delivered in the midst of extremely challenging conditions and in a way that offers significant potential for the future. There is some more information about the alternative programming the team has developed for 2020 on page 24. We will review this in full detail in next year's annual report, but I would like to express my gratitude and appreciation for the unwavering service and commitment of Over The Wall's staff in their response to the enormous challenges that COVID has presented.

I would also like to take this opportunity to pay special thanks to several other groups of people who all contribute significantly to the success of Over The Wall. Our trustees give up their time, expertise and resources to ensure the charity is well managed and well governed. They help Over The Wall to be as successful as it can be and their engagement across a broad range of specialist committees including the Clinical Advisory Board, Risk Management, Operations and Audit Committees helps to ensure that the charity is always focused on continuous improvement.

Our Patrons provide high level support and leadership to the charity and the increase in their numbers over the past year has added new talent, thinking and impetus to the charity's future plans. We are very grateful to them for choosing to support Over the Wall and we find their input invaluable.

We also enjoy considerable advantages from our membership of The SeriousFun Children's Network, which comprises the family of 16 affiliated camps across the globe founded by the late Paul Newman. Through joint collaboration, we benefit from training, shared practice and the ability to leverage financial support from organisations which take a global approach to philanthropy. We are able to achieve significantly more as part of this group than we would ever be able to do alone.

Finally, our greatest thanks go to all our donors, ranging from those providing modest amounts via regular giving to trusts and foundations providing large multi-year donations and funding major aspects of our work. As all our camps are free of charge to those attending, your support is invaluable and enormously appreciated and I hope you are able to derive as much pleasure from reading about the outcomes achieved as we do.

- Joe Cronly, Chairman

A MESSAGE FROM OUR CEO

2019 marked the 20th anniversary of Over The Wall and we celebrated by having our most successful year ever, serving over 1000 campers for the first time, running more camps of all descriptions, including Partnership Camps we run collaboratively with other children's health charities.

Once again, we were inspected by OFSTED and for the 4th year running we were graded as Outstanding across all categories reviewed. This is a remarkable achievement given that the bar rises every year and is testament to the work/quality ethic that exists in our staff across all parts of the charity, but particularly our Operations team who deserve much of the kudos.

However, none of the above would have been possible without the support of our wonderful volunteers who remain the backbone of the charity. Many of our volunteers attend multiple camps each year, and come back year after year, giving up their holidays to ensure some of the most vulnerable children can experience the mischief and magic of our camps. Our volunteers span all ages and across all walks of life and the experience is clearly life-changing for many.

It would be remiss of me not to pay homage to our volunteer NHS doctors and nurses who, through their busman's holiday, provide a clinically safe environment for camp to happen and enable us to cater for children who have very little opportunity to enjoy childhood with others. They are truly a special group of people.

And lastly, our thanks go to the hundreds of parents who often take a leap of faith and entrust their children to our care, and I know how difficult that can be. I hope that we repay their trust by returning happier, more independent children, who are aware that they are not alone or defined by their illness or condition. Those outcomes are the only reason we exist.

I hope you enjoy this report, and if you want to know more about our genuinely exciting and ambitious long-term plans, notwithstanding the impact of COVID-19, please do not hesitate to contact me.

- Kevin Mathieson, Chief Executive

OVER THE WALL

seriousfun camp
founded by paul newman



"It was amazing, brilliant and great at Over The Wall!"

Camper, aged 8



"We returned home yesterday after a wonderful Family Camp weekend. Our whole family is still buzzing! It's such a significant and amazing time for everyone. We enjoyed being part of the activities, immersing ourselves in them, and getting to know so many other families as well. Truly amazing and we are so, so thankful!"



"I just spent an amazing week with Over The Wall. As a former camper (over ten years ago!) and now volunteer, I can safely say it's life changing."

2019 CAMP HIGHLIGHTS

We run free residential activity camps in Dorset, Wiltshire, Staffordshire, South Yorkshire, Fife and Perth for children living with serious health challenges and their families. Camps are delivered at no cost to the children's families – we don't charge a penny for anyone to attend our camps, but as a registered charity, fundraising and donations are key to sustaining our development.

1,015

Campers served

6

Camp locations

4040

Volunteer days

15

Residential
activity camps

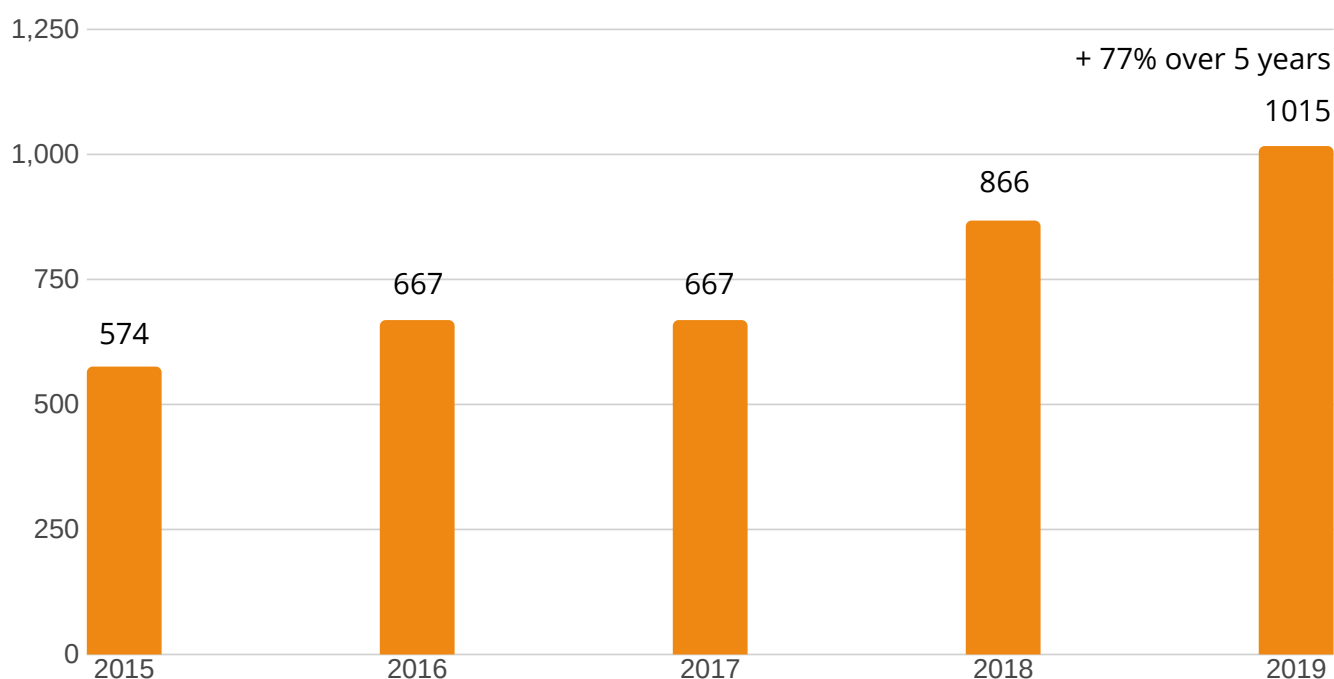
130

Illnesses and
conditions
supported

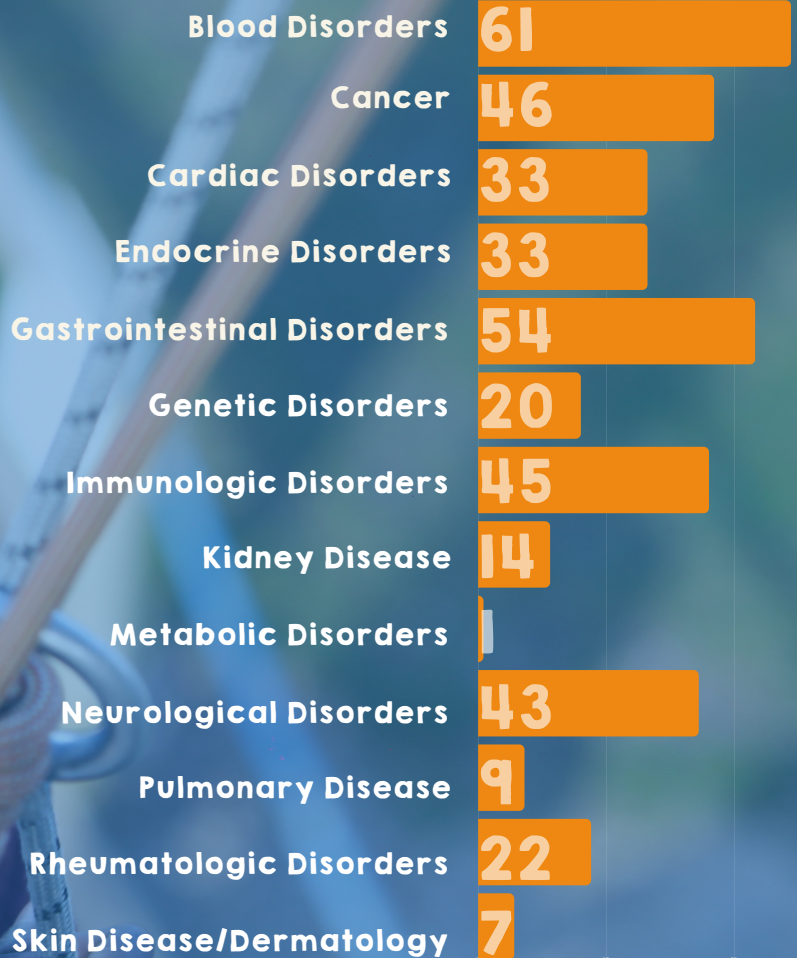
6

Partnership
camps

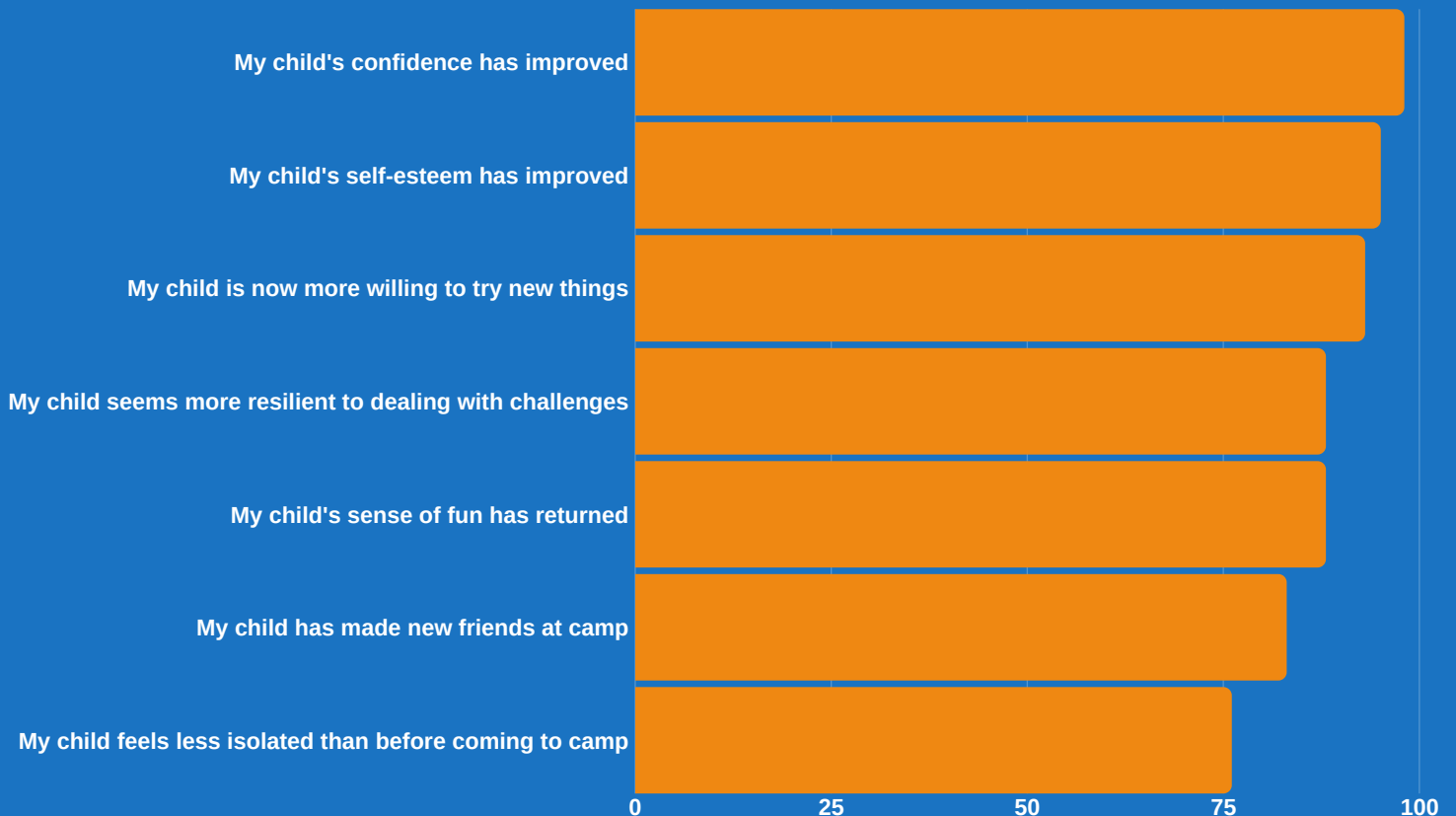
CAMPERS SERVED



ILLNESS GROUPS SERVED 2019



According to data from Coyne 2019, 98% of families say that their child's confidence has improved while 95% say their self-esteem has improved.



“

It was wonderful for our daughter to realise that she is not the only one going through this and for us parents to be able to share our experiences with others that are on the same journey.



A YEAR FOR VOLUNTEERING

During the year an incredible 401 adult volunteers of all ages gave up their annual leave and free time, sometimes more than once, to cover 625 places at our camps throughout the UK. 60 of these places were filled by a mixture of NHS nurses, doctors and paramedics who took a busman's holiday to create the safest of environments for some of the most vulnerable children in the UK. Many of our volunteers return year after year and their support and engagement were critical in helping our 1015 campers have the most amazing and life-changing experiences possible.

During the year we introduced two new volunteer projects.

The first, our Team Leader Pilot Scheme, was introduced to train future volunteer leaders and it was highly successful with all those participating going on to lead teams later in the year. Further similar schemes will be run in the future.

The second project was the introduction of non-residential volunteers to see if we could attract more local volunteers who would prefer to stay at home rather than spend multiple nights at our camp locations. This was less successful than we had hoped but nevertheless we attracted 10 non-residential volunteers during the year, and we plan to grow this number in future years.

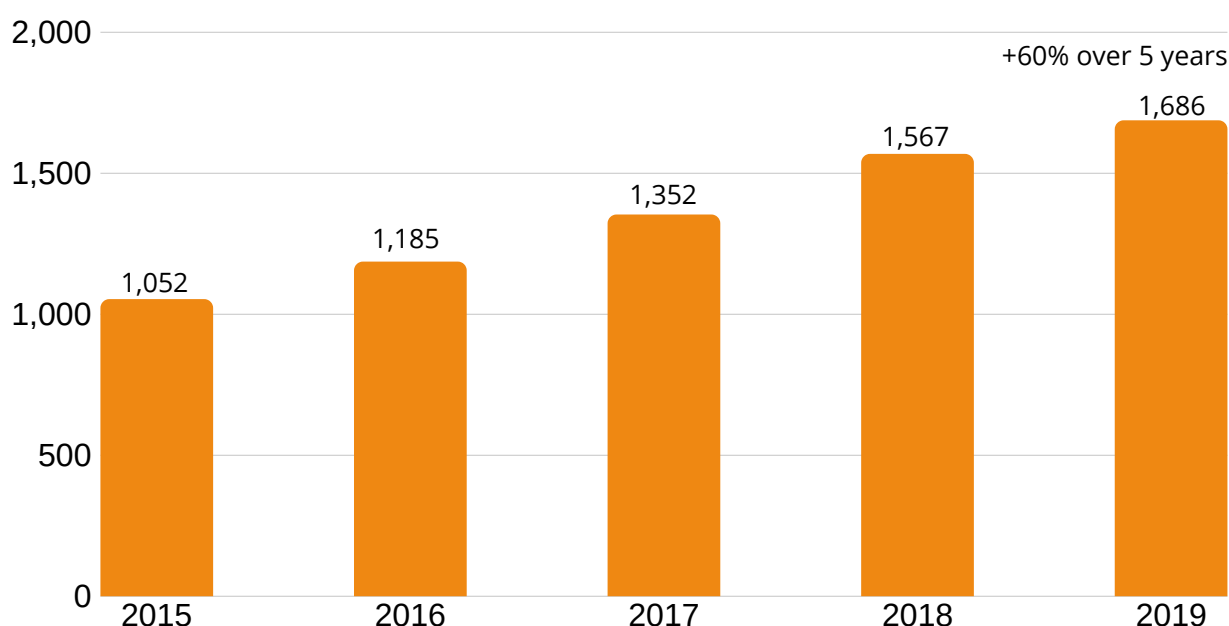
We also reviewed in some depth our volunteering efforts and identified a range of further improvements we want to carry out to further develop this vitally important area. These include: the need to substantially increase the number of BAME volunteers; the creation of a Volunteer Alumni; increased communication with volunteers, both throughout the year and on the lead-up to camp; and better reward and recognition of volunteers.

We very much look forward to reporting back on progress in those areas in future years.

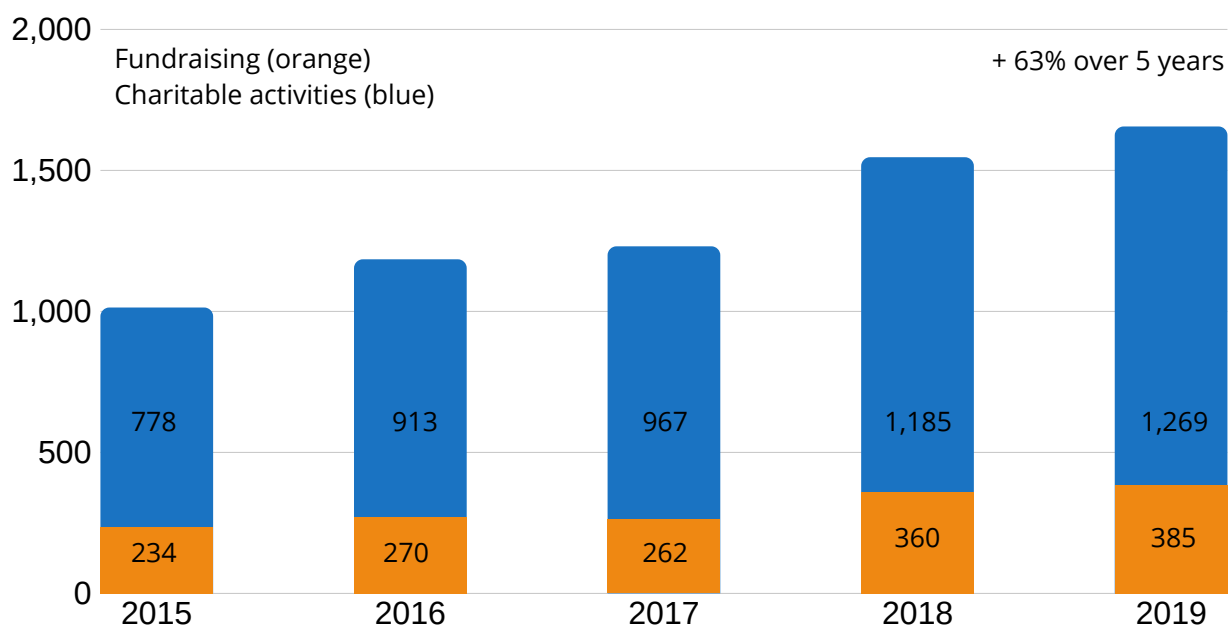
FINANCIAL INFORMATION

Income has grown by 60% over the last five years enabling us to increase our camper numbers and still achieve a surplus every year. These surpluses help us to build the reserves we need to cover our working capital and enable us to continue in years when income is more uncertain.

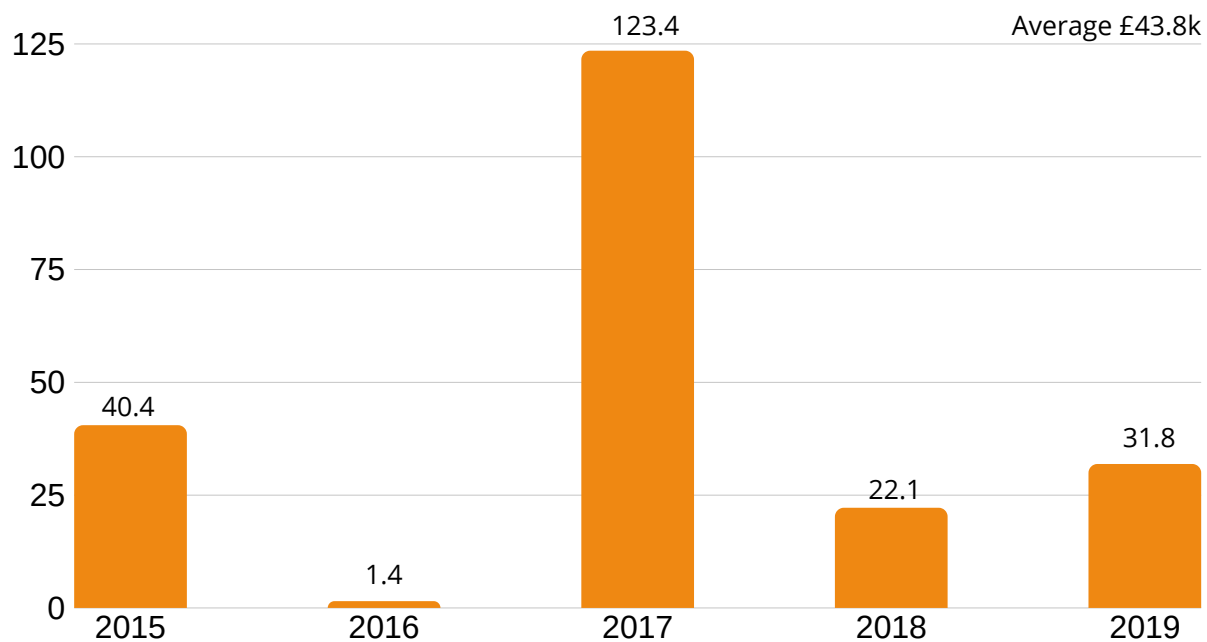
INCOME £'000S



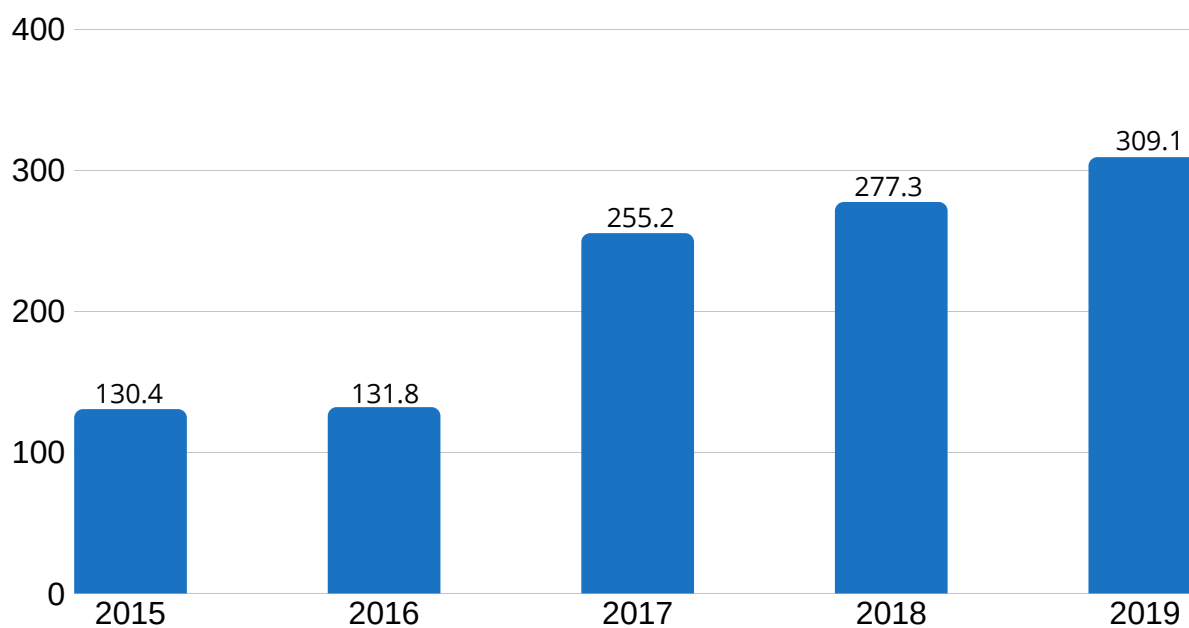
EXPENDITURE £'000S



NET SURPLUS £'000S



TOTAL CHARITY FUNDS £'000S



FUNDRAISING

It was a busy year for the fundraising team as we celebrated the charity's 20th Anniversary and welcomed more than 1,000 children to camp – more than ever before.

Charitable income increased by 7.6% thanks to the support and generosity of our Patrons and funders, despite a backdrop of economic uncertainty. Grants from Trusts and Foundations remained a significant proportion of our income in 2019 largely thanks to a further significant grant from The Kentown Wizard Foundation. We are also delighted to have retained support from a variety of existing trust funders including BBC Children in Need, St James' Place Charitable Foundation, the Rank Foundation, The National Lottery Community Fund and The Toy Trust.

Our corporate supporters provided valuable support through fundraising, employee volunteering and gifts. Abercrombie & Fitch continue to be our official apparel provider for camp clothing, and Hasbro Games donated hundreds of toys and games. We were delighted to be chosen as Charity of the Year by Kenwood De'Longhi and Coloplast and thanks also to our friends at CIBC Children's Foundation for supporting Over The Wall for two years, during which time they raised an amazing £90,000.

Out in the community, the staff and pupils of several schools enjoyed fundraising for Over The Wall. Once again teams of runners and riders painted the streets orange as they took on personal challenges for Over The Wall. Our thanks go particularly to the staff at Sempre Analytics and Marketforce who took part in several fundraising events throughout the year, and to our wonderful camp volunteers who took on fundraising challenges in Over The Wall's anniversary year.

The highlight of the year was the 20th Anniversary celebration at the BAFTA building, generously provided by our Patron, Gordon Cooper, where guests raised £20,000 through donations and an auction. Special guests, trustees, volunteers, staff and many of the children and families that have benefitted from camp, gathered at the event to celebrate the wonderful work and achievements of Over The Wall. Joe Woods, the founder of Over The Wall with Paul Newman, was also present to celebrate at the event.

“

It was a great pleasure to see our support help Over The Wall deliver such a successful year and we were delighted that, for the very first time, more than 1000 seriously ill children and their families accessed the service during the year.

Margaret Ingram, CEO of The Kentown Wizard Foundation

THANK YOU

TRUSTS AND FOUNDATIONS

The Kentown Wizard Foundation
The National Community
Lottery Fund
BBC Children in Need
St James' Place Foundation
The Rank Foundation
Short Breaks Fund
The Tesco Centenary Fund
The Gannochy Trust
Newman's Own Foundation
The Odin Charitable Trust
The Crerar Trust

Dominique Cornwell & Peter Mann
Family Foundation
The Openwork Foundation
The Childwick Trust
The Burdett Trust for Nursing
The Clare Milne Trust
The Edward Gostling Foundation
David and Julia Hunter
Charitable Trust
The Adobe Employee
Community Fund
Joan Braithwaite Sailing Trust
The Sobell Foundation

CORPORATE SUPPORTERS

4J Studios
Abercrombie & Fitch
Allergy Therapeutics
Asda
ATL Haulage
Barclays
Briggs Equipment
CIBC Children's Foundation
Coloplast
Deutsche Bank
Dodo Pad
English Provender Company
Foster + Partners
GSK
Hasbro

Highcroft Investments
itsu
Investec
Kenwood De'Longhi
Les Mills
Marketforce
Mashco
Morrisons Foundation
Phillips 66
Property 4 Kids
PwC
Sempre Analytics
Simplyhealth
Takeda
Yoti

CHARITY PARTNERSHIPS

Allergy UK
Anthony Nolan
Children's Heart Surgery Fund

Crohn's & Colitis UK
Diabetes Research & Wellness
Foundation

We would like to especially thank the following individuals for their significant financial support during 2019.

Sir Kenneth Branagh
Gordon Cooper
Joe Cronly
Alexia Quin

Mark Siggers
Alex McQuaig
Lara Lohr

“

Our partnership with Over The Wall has exponentially benefited our placement students and GSK. I've seen increased motivation, humility and teamwork skills upon their return. I'm very proud of this partnership. - Cat Favret, GSK Graduate Recruitment Account Manager

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 2019.

Our vision, mission and values

Over The Wall is a national UK children's charity and member of the international SeriousFun Children's Network. Researchers have estimated that between 13% and 32% of children and young people aged up to 19 have a chronic illness or life-limiting condition (*Fraser et al. 2012; Van Cleave et al. 2010; Wijlaars et al. 2016*). Chronic illness can significantly increase the risk of experiencing psychological distress and emotional, behavioural and psychiatric problems compared to healthy peers. Chronic illness can have an impact on all domains of development and functioning in these children and young people leading to feelings of isolation and alienation from peers.

At Over The Wall we provide free, residential programmes specifically designed to tackle these issues so that campers return home with a new sense of their abilities and ambitions, feeling far less isolated. The outcomes have been described as transformational. Parents are often amazed at the impact camp has had on their child's confidence, self-esteem and resilience.

We rely upon hiring venues for camp but these are often not designed, from the ground up, with ill or disabled people in mind. In addition, there are capacity limitations which we are fast approaching and so to overcome these challenges, in the longer term we aspire to build a world-class residential facility with medical, recreational and educational amenities, capable of accommodating larger numbers of people.

Vision

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

Mission

We provide free-of-charge, therapeutic recreation camps to help children living with serious health challenges to reach beyond the perceived limitations of their illness to discover 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. [11]

Values

Our core values, developed in consultation with campers, parents, volunteers, trustees, staff and supporters are:

Inclusivity & Acceptance

Be who you are,
love who you are

Fun

A million moments of
mischief and magic

Safety

Be brave, take risks;
we've got you

Support & Friendship

Always an individual, but
never alone

Inspiration, escape & adventure

Discover a new world of
possibilities

“

My ears are still ringing
with all the chatter about
such amazing
experiences, adventures,
new friends and laughs...
You do incredible work
for such wonderful
children”

Camper parent, 2019



Outcomes - the difference we aim to make



Improve psychosocial well being

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



It increased our confidence (my own as well as my children's) and allowed us all to meet others in the same boat as us. A hugely valuable experience and we are all very grateful to have been offered the opportunity to take part.



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.



We all tried new things together. We had the most relaxed time we have had in years. It has reinforced the need for us to give ourselves time and space together so we can be relaxed enough to open up to each other. On the whole I think the camp strengthened our family bonds, brought us closer together and encouraged us to push our boundaries. They do this in a fun and natural way.



Increase connectivity and friendship

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



It was fantastic meeting other families who understood exactly how we felt and what we were going through however it was very emotional re-telling our story. Since my son's cardiac arrest in Sept 2018 I have never told the tale to strangers and saying my story out loud made it very real but also was very therapeutic.

We asked campers how they felt...

Before camp:



After camp:



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 camps help to develop the confidence, self-esteem, coping strategies and relationships of our campers. We strive to make each camp 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.

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

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

Challenge, Success, Reflection, Discovery

FUN!



Health Challenge camp

For children and young people aged 8-17 who are experiencing or have recently experienced serious health challenges



Sibling camp

For children and young people aged 8-17 who have a sibling currently receiving treatment or experiencing serious health challenges.



Family camp

For families who have a child or young person from birth to 17 who is currently receiving treatment or experiencing serious health challenges.



Partnership camp

We work in partnership with a range of different charities to offer our fun, exciting camps to children and young people with serious health-specific conditions.

Volunteers

Volunteers play a vital part in making camps possible. There are a variety of summer camp volunteer roles and volunteers help to ensure the safety and wellbeing of campers as well as providing support and encouragement. 625 camp volunteer positions were filled by 401 volunteers during 2019.

An additional 137 corporate volunteers prepared camp ahead of campers arriving, and 60 clinical volunteers made camp possible. Volunteers helped meet potential volunteers, raise funds and contributed their time as members of our Development Board, Clinical Advisory Board and as trustees. Volunteers donated more than 4040 days in total during 2019 saving an estimated £400,000+.

Medical care

The medical programme at camps is managed by our nursing team who assess each child's application carefully to ensure we can meet their needs at camp. The medical team at camp is known as the Beach Patrol. They are a team of volunteer nurses and doctors led by one of our Nursing Team.

Safeguarding children commitment

There is nothing more important to us than safeguarding children whilst at camp. Over The Wall is committed to best practice that seeks to safeguard all children and young people who engage with our services. All our staff and volunteers have a responsibility to safeguard children, and to report any concerns about their welfare. Our volunteers receive training in safeguarding policies ahead of camper arrivals and we operate a strict two-adult policy whereby no child 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

Over The Wall has been inspected by OFSTED in England under regulations governing residential holiday camps attended by children and has been awarded an overall grading of "Outstanding". We have also been inspected by the Care Inspectorate in Scotland in 2018 and been judged to be "Excellent" for the quality of care and support.

Custodian trustee arrangements

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



“laughter may very well be the best medicine”

Paul Newman

seriousfunSM
children's network
founded by paul newman

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.



ACHIEVEMENTS AND PERFORMANCE

During 2017 we developed a strategic plan to double camper numbers between 2018 and 2022 from a baseline of 667 campers. In the second year of this plan we set a number of objectives to help us achieve this. Our strategy will need to be revisited in light of the huge disruptions caused by COVID in 2020 but our core objectives will remain very similar.

Objective 1: to welcome 1000 campers in 2019

We exceeded our target with a 17% increase from 867 in 2018 to 1015 campers in 2019. This gave a cumulative increase of 52% over our 2017 baseline.

Objective 2: increase the number of partner camps from 4 to 6 in 2019

We reached our target for the year and held a total of 6 camps for 5 different charities. We reached 343 campers, spread across 5 locations in the United Kingdom, including Scotland. Each camp was planned together with a partner charity to target a specific illness group. We also provided ring-fenced places to an additional charity across our other camps.

Objective 3: Become more financially secure, by increasing income, focusing on productivity and increasing reserves

Although our income did not increase by as much as we had targeted it did increase again by 7.6% and we generated a surplus of £31,804. Productivity gains were made with the cost per camper day decreasing from £418 per day in 2018 to £400 in 2019. We have achieved a financial surplus every year since 2013 and although reserves are still lower than we would like, we secured £437,870 of income in advance of the 2020 year.

Objective 4: continue to develop the foundational work required to build, own and operate our own facility

As we have grown we have recognized that our main capacity constraint is the reliance on our ability to find and hire large enough sites across the United Kingdom. Our long-term objective is to build a UK residential facility for seriously ill children and their families. During 2019 we continued to develop our plans for this ambitious project. Our Greenlight Project planning group met several times in the year to progress the different workstreams including design sessions with world renowned architects Foster & Partners. We were able to narrow our focus to develop plans to build at two alternative preferred locations.

Fundraising

The fundraising team continued with its long-term strategy to increase charitable income and to continue to diversify funding where possible. This was achieved in 2019 with a 7.6% increase in total income. Our main sources of income are from high level donors, corporates, trusts and foundations. We received considerable support from the SeriousFun Children's Network which hosted a fundraising event for European members of the network and provided both grants and access to international corporate and individual donors.

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

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

“

**Seeing what a difference
Over The Wall makes to
these kids and families is
amazing.**

Leanne - OTW Challenge eventer



FINANCIAL & OPERATIONAL REVIEW

2019 was another year of steady growth and improving financial performance with income increasing by 7.6% to £1,685,801, and expenditure increasing by 7.0% to £1,653,997 generating a surplus £31,804k. Total funds grew to £309,074.

Over The Wall served a record number of campers, breaching the 1000 mark for the first time in its 20 year history. A total of 1015 campers were welcomed to camp (2018: 866), an increase of 17% on 2018 numbers. This increase was achieved through an evolution in working practices to overcome some of the constraints inherent in our operating model.

We increased the number of camps from 14 to 15 across a total of 6 venues, including 4 camps in Scotland, another record for the charity. We introduced simultaneous camps to make the most efficient use of staff time and resources and ran a small number of camps back to back, to compensate for the logistical difficulties in transporting staff, equipment and resources across considerable distances.

The range of charities interested in working in partnership with us has gradually broadened and we were able to provide 6 weekend camps for 5 different charity partners (4 camps in 2018). Each camp was targeted to serve a specific illness group.

2019 was also our 20th anniversary and we celebrated with a fundraising 'show and tell' for our campers, volunteers, staff and supporters at the headquarters of BAFTA in London. This fabulous event gave us an opportunity to tell the story of the last 20 years and explain our plans for the future.

“

Once at camp I felt so welcome and included that it felt like home. I was able to experience things that I didn't think were possible with my condition.

Afrijie, BAFTA presentation, 2019



Income

Income increased by 7.6% to £1,685,801 (2018: £1,567,229) with increases in donations and income from charitable activities. Donations from major donors and campaigns increased to £260,990 (2018: £148,651), in response to our 20th anniversary celebrations and the Abercrombie & Fitch and Big Give appeals. Income from corporate supporters increased to £320,444 (2018: £301,636) as a result of an early payment in December.

Within charitable donations the largest area of funding comes from trusts and foundations. Of this £280,000 (2018: £280,000) was given by the Kentown Wizard Foundation as an unrestricted grant to fund our plans to double camper numbers. Total income from trusts and foundations fell slightly to £659,626 (2018: £694,252) although this was due to grants of £50k falling due for receipt later than expected.

No legacies were received and donations through community fundraising fell short of previous years at £93,218 (2018: £177,435) with less money raised through sponsored events and schools. Income from events was also lower than in previous years at £49,283 (2018: £91,723), a result of a late format change for the SeriousFun event which meant that the opportunity for supporters to donate was more limited than in previous years. Income from charitable activities increased to £119,650 (2018: £42,984) due to the increased number of Partnership camps and campership places provided to partner charities working with us.

Expenditure

Expenditure across the charity increased by 7% to £1,653,996 (2018: £1,545,156). Expenditure on charitable activities increased by 7% to £1,269,176 (2018: £1,184,722) for a 17% increase in the number of campers. 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.

There was a reduction in the number of camper days at health challenge camps due to increased demand for family weekends and camps for sibling carers. Expenditure on accommodation was lower than planned due to a combination of careful monitoring of campers leaving site early, lower volunteer numbers than planned, and a shortage of capacity at one site leading to a one-day reduction in the length of a sibling camp. Operations staff cost efficiencies were maintained through late recruitment and an increased use of seasonal staff.

These savings were partially offset by increased investment in IT equipment and IT support for the camp team and volunteers. We also increased expenditure on digital marketing to reach more campers and provide better support to camper families. Expenditure on fundraising including a proportion of support and governance costs increased from £360,434 in 2018 to £384,820 in 2019, an increase of 6.8% for a 7.6% increase in income. During the year we continued to focus on improving relations with corporate supporters and charity partners.

Support costs increased to provide the infra-structure for the cumulative 52% increase in camper numbers and to support the work with other charity partners. This involved investment in digital and marketing staff, partnership management and IT support to sustain this growth. The increase in numbers of campers, volunteers, camps and staff contributed to an increase in other overhead expenses including a 19% increase in insurance costs.

Reserves

The movement on reserves at the year end was as follows:

		31 Dec 2019	31 Dec 2018
		£	£
Total Funds		309,074	277,269
Less:	Restricted funds	46,016	222
Unrestricted funds		263,058	277,047
Less:	Fixed Assets	23,413	25,599
	Designated Funds	0	0
Reserves		239,645	251,448
% of annual expenditure		14.50%	16.30%

Restricted funds increased in 2019 due to the receipt of a donation late in the year towards a minibus which will be purchased in early 2020.

Taking into account the need for working capital and likely fluctuations in income the trustees have determined that Over the Wall should aim to hold reserves of a minimum of 25% of the charity's annual expenditure which equates to £413,499. Although we have not yet been able to build our reserves to this level, the charity carried forward £437,870 of deferred income towards the programme for 2020.



Plans for future periods

The primary aims in responding to the COVID-19 crisis are to ensure:

- the safety of our campers, their families, our volunteers and staff,
- that OTW survives the crisis, and
- that we retain sufficient organisational health to resume services after the crisis passes.

The charity has used the situation to start to develop new online services to:

- (i) provide charitable outcomes to children who are likely to be even more isolated and fearful than usual, following our therapeutic recreation model
- (ii) protect Over The Wall's existing funding and attract new donors, and
- (iii) create a new “virtual camp” service that might in the future sit alongside existing physical camps to benefit children who can't attend camp for medical reasons, as well as provide more regular touchpoints for children who do.

From 2021 onwards we plan to rebuild the number of physical camps we can offer over time, and to continue to offer these new virtual services to cater for those children unable to attend camp. Our long-term aspiration remains to build a UK specialist facility for the benefit of children and adults with health needs and the charities that support them.



Going concern

Over The Wall generated a surplus of £31,805 during 2019 which in addition to the surpluses achieved in each of the preceding seven years brings Total charity funds to £309,074 and Reserves (which exclude restricted funds and fixed assets, as shown on p23) to £239,645. Year-end cash balances remained high at £577,817 as a result of the high level of deferred income.

Management and trustees identified in early March 2020 that the COVID-19 virus would have a significant impact on the full camp programme for 2020. The charity initially decided to cancel the spring and summer camps but as the twin impacts of social distancing and the enormous strain being placed on the NHS (which would have made it very difficult to recruit medical volunteers) became clear, it was decided to find a safer way of meeting our beneficiaries' needs in 2020, and we took the difficult decision to cancel all physical camps for the year. This will have a material impact on applications for restricted grants from trusts and foundations, corporate donations and giving by individuals, but will be partly offset by savings in staff costs and the rental of camp facilities.

We have switched all operational resources to create a new online programme for beneficiaries we're calling Camp in the Cloud and we now hope to reach more children in 2020 than we did in 2019. A revised budget for the year has been created on this basis and we currently expect to balance the budget or make a small surplus despite significantly lower income.



Key funders have indicated that they are sympathetic to the charity and to the amendment of the programme and will continue support if a clear plan of outcomes and revised costings can be produced. Over The Wall could also request financial support from the SeriousFun Children's Network in the form of a working capital loan if required, although at present this is not expected to be needed.

The charity has contacted key suppliers to negotiate early termination of contracts for facilities rental and other services. Suppliers have generally been understanding and have relaxed contract requirements allowing costs to be avoided or deferred to cover future year activities. The charity has also made use of the government furlough scheme to reduce staff costs.

Planning for 2021 has commenced and the trustees anticipate delivering a limited number of camps alongside the virtual camp programme. Activity levels will be planned to enable a balanced budget for 2021, even if this means serving fewer campers than in previous years. Based on the above, the trustees consider that Over The Wall is a going concern for at least twelve months from the date of approval of these accounts.



STRUCTURE, GOVERNANCE & 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 actively encouraged to visit an Over The Wall camp.

Trustees have the ultimate responsibility for ensuring the charity is solvent, well-run, and delivering the charitable outcomes for the benefit of those for which it has been set up. They are responsible for the overall management and strategic direction of the charity. The Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. The Board of Trustees generally meet four times per year to discuss and consider strategic and other matters. The Chief Executive Officer and other members of the senior management team, as appropriate, will also attend these meetings, but have no voting rights. Mr Joe Cronly was Chairman for the whole of 2019 and the trustees who served during the year are shown under Reference and Administration Information.

Board committees

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

Executive committee

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

Operations committee

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

Clinical advisory board

The Clinical Advisory Board (CAB) is responsible for providing advice in relation to clinical matters and for ensuring that clinical best practice is followed by the charity. Membership of the CAB is drawn from medical and nursing experts. This committee also has responsibility for 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, Director of Development and other members of the staff 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 members of the Senior Management Team as required.

Audit committee

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

Senior management team

The Senior Management Team consists of the CEO, the Director of Services, the Director of Development and the Director of Finance & Central Services. The team is supplemented at quarterly meetings by heads of department from across the organisation.

Arrangements for setting pay

The Board of Trustees is responsible for defining Over The Wall's pay policy. Staff salary reviews are carried out triennially, the last being in 2019, and the Chief Executive's salary was last reviewed in 2017. 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 National Living Wage.

Risk management

Over The Wall has a formal risk management process to identify and record risks within a Risk Register. Each member of the Senior Management Team has ownership of an area of the Risk Register under the headings described below. Risks are recorded in the Risk Register together with current mitigation measures, improvement actions, and given a score for impact and likelihood. The Risk Register is reviewed at 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 main risks by area are:

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.

Service delivery

- Mass outbreak of communicable disease leading to cancellation of camps; failure to serve beneficiaries; or serious harm to campers / volunteers / staff; loss of funding.
- Insufficient volunteers leading to the inability to deliver camps safely and effectively; potential denial of places to campers; reputational damage.
- Dangerous intruder on site leading to potential harm to campers, volunteers and staff.

Clinical

- Serious harm to a child whilst in our care through illness, accident or injury leading to reputational damage; potential legal action; loss of funding; negative impact on camp.
- Mass outbreak of communicable disease at camp leading to inability to respond medically; risk of serious illness/death; repatriation of campers; cancellation of camp; reputational risk; unbudgeted expenditure.

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.

Finance

- Insufficient usable 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.

In line with almost all organisations, prior to the COVID-19 crisis we had not considered a global pandemic to be among our most significant risks. Our assessment of the risk of communicable disease was centred on our immediate responsibility for the children in our care. We have now included the wider risk of communicable diseases in our risk register as detailed above.



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 2019.

Small companies exemption

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

On behalf of the board of trustees



Joe Cronly
Chairman

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 2019 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 2019 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.

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 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

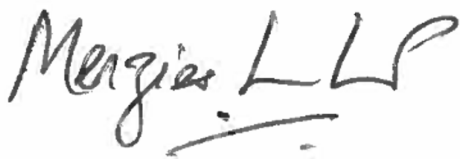
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect there-under.

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.

A handwritten signature in black ink, appearing to read 'Malcolm Lucas', with a horizontal line underneath the name.

MALCOLM LUCAS FCA (Senior Statutory Auditor)

For and on behalf of MENZIES LLP
Chartered Accountants
Statutory Auditor
Centrum House, 36 Station Road
Egham, Surrey TW20 9LF

Dated 21 July 2020

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 2019

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
				12 months to 31.12.19			12 months to 31.12.18
Note		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	1,076,285	427,520	1,503,805	980,807	440,378	1,421,185
Charitable activities	3	-	119,650	119,650	-	42,984	42,984
Other trading activities	4	61,532	-	61,532	102,834	-	102,834
Investment income	5	814	-	814	225	-	225
Total income		1,138,631	547,170	1,685,801	1,083,866	483,362	1,567,228
Expenditure on:							
Raising funds	6	374,670	10,150	384,820	360,434	-	360,434
Charitable activities - Residential Camps	7	777,950	491,226	1,269,176	689,789	494,933	1,184,722
Total expenditure		1,152,620	501,376	1,653,996	1,050,223	494,933	1,545,156
Net income / (expenditure)		(13,989)	45,794	31,805	33,643	(11,571)	22,072
Transfers between funds		-	-	-	-	-	-
Net movement in funds		(13,989)	45,794	31,805	33,643	(11,571)	22,072
Reconciliation of funds							
Total funds brought forward		277,047	222	277,269	243,404	11,793	255,197
Total funds carried forward at 31 December		263,058	46,016	309,074	277,047	222	277,269

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 requirement 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 2019
Over The Wall Company Registration 03713232 (A company limited by guarantee)

		2019	2018
	Notes	£	£
Fixed assets			
Tangible assets	16	23,413	25,599
Current assets			
Stock	17	12,884	12,089
Debtors	18	177,868	106,240
Cash at bank and in hand		577,817	612,644
Total current assets		768,569	730,973
Liabilities			
Creditors: amounts falling due within one year	19	(482,908)	(479,303)
Net current assets		285,661	251,670
Total assets less current liabilities		309,074	277,269
Creditors: amounts falling due after more than one year		-	-
Net assets		309,074	277,269
Funds of the charity			
Restricted income funds	21	46,016	222
Unrestricted funds	21	263,058	277,047
Total charity funds		309,074	277,269

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 14 July 2020

And signed on their behalf by



Joe Cronly
Chairman

Statement of cash flows - as at 31 December 2019

		2019	2018
	Notes	£	£
Cash flows from operating activities:		(22,844)	134,515
Net cash provided by operating activities:	26	(22,844)	134,515
Cash flows from investing activities			
Dividends, interest and rents from investments		814	225
Purchase of property, plant and equipment		(12,897)	(18,628)
Net Cash provided by (used in) investing activities		(12,083)	(18,403)
Cash flows from financing activities			
Cash receipts from sale of equipment		100	-
Repayments of borrowing		-	-
Net Cash from financing activities		100	-
Change in cash and cash equivalents in the reporting period		(34,827)	116,112
Cash and cash equivalents at the beginning of the reporting period		612,644	496,532
Cash and cash equivalents at the end of the reporting period		577,817	612,644

(A company limited by guarantee)

Over The Wall Company Registration 03713232

Notes to the Financial Statements for the year ended 31 December 2019

1. Accounting policies

a. Basis of presentation

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

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

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

b. Going concern basis

Over The Wall generated a surplus of £31,805 during 2019 in addition to surpluses in each of the preceding six years bringing reserves to £239,645. Year-end cash balances remained high at £577,817 as a result of the high level of deferred income.

The trustees identified in early March 2020 that the COVID-19 virus would have a significant impact on the charity through reduced donations and grants only partly offset by reduced expenditure. A revised budget has been set to bring expenditure in line with income for the 2020 year. Activity levels will be planned to enable a balanced budget for 2021.

On the basis of this review the trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for at least twelve months from the date of approval of these accounts. Based on the above the accounts have been prepared on a going concern basis. 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.

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.

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 to write off the cost less estimated residual value of each asset on a straight-line basis over its expected useful life, as follows:

Office, fundraising and warehouse equipment, fixtures and fittings 3 - 5 years

Camp equipment 3 - 4 years

Leasehold improvements 3 years

k. Stock

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

l. Cash at bank and in hand

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

m. Debtors

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

n. Current Liabilities and provisions

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

o. Financial instruments

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

In addition to basic financial instruments the charity is able to negotiate concessionary loans from the Serious Fun Children's Network. Concessionary loans are initially recognised at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments, accrued interest and any adjustments for impairment.

p. Fund accounting

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

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

q. Termination payments

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

2. Income from donation and legacies

			Total			Total
	Unrestricted funds	Restricted funds	12 months to 31.12.19	Unrestricted funds	Restricted funds	12 months to 31.12.18
	£	£	£	£	£	£
Grants from trusts & foundations, and others	296,452	363,176	659,628	309,054	385,198	694,252
Grants from the Serious Fun Children's Network	119,729	385	120,114	35,343	1,793	37,136
Donations from corporations	267,649	52,794	320,443	269,629	32,007	301,636
Donations from individuals, clubs and societies	344,058	10,150	354,208	312,107	13,980	326,087
Donations of goods & services for charitable use	48,397	1,015	49,412	54,674	7,400	62,074
	1,076,285	427,520	1,503,805	980,807	440,378	1,421,185

Grants include £37,188 (2018: £55,421) from Non-Departmental Public Bodies towards the cost of specific camps in Scotland. Donated goods and services consist of clothing, games, consumables, computer support services, equipment and transport services. Volunteers gave an estimated 4,040 days of their time during the year (2018: 4,125). The cost of volunteer time is not included as income or expenditure but was estimated to be valued at £404,000 (2018: £412,500).

3. Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	12 months To 31.12.18	£	£	12 months To 31.12.18
Income from partner charities	-	119,650	119,650	-	42,984	42,984
	-	119,650	119,650	-	42,984	42,984

4. Income from other trading activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	12 months To 31.12.18	£	£	12 months To 31.12.18
Fundraising events	49,283		49,283	91,723		91,723
Sale of merchandise and other	12,249		12,249	11,111		11,111
	61,532	-	61,532	102,834		102,834

5. Investment income

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

6. Analysis of expenditure on raising funds

	Staff & contractor costs	Other direct costs	Governance & Support costs	Total 12 months to 31.12.19	Total 12 months to 31.12.18
	£	£	£	£	£
	(note 12)		(note 8)		
Cost of seeking donations grants & legacies	205,598	25,340	102,068	333,006	329,319
Cost of events	6,738	7,272	3,405	17,415	24,829
Cost of trading	19,708	5,072	9,619	34,399	6,286
	232,044	37,684	115,092	384,820	360,434
From Restricted Funds				10,150	-
From Unrestricted Funds				374,670	360,434
				384,820	360,434

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

7. Analysis of expenditure for charitable activities

	Staff & Contractor costs	Other direct costs	Governance & Support costs	Total 12 months to 31.12.19	Total 12 months to 31.12.18
	£	£	£	£	£
	(note 12)		(note 8)		
Health Challenge Camps	179,616	174,777	121,295	475,688	517,710
Sibling Camps	117,019	113,965	79,023	310,007	308,695
Family Camps	75,522	50,505	51,001	177,028	189,157
Partner Camps	125,342	96,467	84,644	306,453	169,160
Residential activity camps	497,499	435,714	335,963	1,269,176	1,184,722
From Restricted Funds				491,226	494,933
From Unrestricted Funds				777,950	689,789
				1,269,176	1,184,722

Governance and support costs are apportioned to camps on the number of camper days.

8. Analysis of governance and support costs

	Raising Funds	Costs of charitable activities	Total 12 months To 31.12.19	Total 12 months to 31.12.18	Basis of Allocation
	£	£	£	£	
Premises and office Costs	17,873	62,194	80,067	5,724	Staff FTE
Warehousing	225	7,643	7,868		Racking usage
General Insurance	1,097	6,605	7,702	5,740	Staff + volunteers FTE
Support staff costs, including payroll costs	78,642	183,662	262,304	42,798	Time estimates.
Information technology and depreciation	9,336	56,205	65,541	45,438	Staff and volunteers FTE
Financing and bank charges	(307)	(851)	(1,158)	3,115	Staff FTE
Governance	8,226	20,504	28,730	32,278	Staff FTE
	115,092	335,962	451,054	135,093	

9. Net income/ (expenditure) for the year

This is stated after charging:

	12 months to 31.12.19	12 months to 31.12.18
	£	£
Depreciation for the year	14,385	12,342
Rentals payable under operating leases		
Land & Buildings	37,356	51,656
Auditors remuneration	7,600	8,284

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. No expenses related to travel and subsistence to meetings and events were paid to trustees during the year (2018: £854). The charity has made third party indemnity provisions for the benefit of the trustees, at a cost of £837 (2018: £783). 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 31.12.19	12 months to 31.12.18
	£	£
Statutory Audit Fees	7,600	8,284
	7,600	8,284

12. Analysis of staff costs and the cost of key management personnel

	12 months	12 months
	to 31.12.19	to 31.12.18
	£	£
Staff Costs		
Wages and salaries	828,879	697,082
Social security cost	67,557	58,659
Pension costs	35,245	30,966
Termination payments	-	12,860
Payments to contractors	19,200	43,318
	950,881	842,885

One employee received benefits in excess of £70,000 (One in 2018).

No redundancy or termination payments were made to employees during the period (3 in 2018) The key management personnel of the charity comprise the trustees, the Chief Executive Officer, the Director of Finance and Central Services, the Director of Development, and the Director of Services. The trustees were not paid. The total employee benefits of the key management personnel of the charity were £206,659 (2018: £256,926).

13. Staff numbers

	2019	2018
	FTE.	FTE.
Charitable activities	15.4	16.0
Fundraising	5.5	7.0
Support services	5.5	1.1
	26.4	24.1

The average monthly head count (including contractors, casual and part-time staff) was 33 staff (2018: 31 staff) and the average monthly number of full-time equivalent staff including contractors and casual staff is shown in the table.

Marketing, partnership and management staff outside of fundraising and charitable activities have been consolidated and reported under support costs in 2019.

14. Staff pension scheme

The charity provides a defined contribution Group Personal Pension scheme operated by Scottish Widows. Contributions to this scheme are determined on a monthly basis as a percentage of each employee's pensionable pay. The charity pays contributions at the rate of 6%, with employees making contributions at the rate of 4% of gross pay. The cost for the accounting period is disclosed in note 12. At the year-end there were no outstanding contributions payable to the scheme (2018: £6,507). Allocation between restricted and unrestricted funds has been made on the same basis as salaries and other activity related expenditure.

15. Related party transactions

Over The Wall received donations from trustees and related parties of £49,110 (2018: £28,486).

16. Tangible Fixed Assets

	Office, fundraising and warehouse equipment & fixtures & fittings	Camp equipment	Leasehold improvements	Total
	£	£	£	£
Cost				
At 1 January 2019	45,173	25,731	5,227	76,131
Additions	7,678	5,219		12,897
Disposals	(5,314)	(4,503)		(9,817)
At 31 December 2019	47,537	26,447	5,227	79,211
Depreciation				
At 1 January 2019	25,338	19,967	5,227	50,532
Charge for the period	10,536	3,849	-	14,385
Disposals	(5,077)	(4,042)		(9,119)
At 31 December 2019	30,797	19,774	5,227	55,798
Net book value				
At 31 December 2019	16,740	6,673	-	23,413
At 31 December 2018	19,835	5,764	-	25,599

17. Stock

	2019	2018
	£	£
Camp t-shirts and consumables, fundraising and merchandise stock	12,884	12,089

18. Debtors

	2019	2018
	£	£
Amounts owed by SeriousFun Children's Network	82,647	21,750
Other debtors	-	7,700
Prepayments	46,744	33,141
Accrued income	48,477	43,649
	177,868	106,240

19. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	11,778	3,515
Social security	19,704	17,589
Other creditors	52	8,109
Accruals	13,504	21,306
Deferred income	437,870	428,784
See also note 24	482,908	479,303

20. Analysis of deferred income

	Donations for general costs	Donations for Camp costs	Donations for Staff Costs	Total
	£	£	£	£
Balance at 1st January 2018	316,000	76,314	36,470	428,784
Amounts released to income from donations and legacies	(316,000)	(76,314)	(36,470)	(428,784)
Amounts deferred in the year	385,000	31,000	21,870	437,870
Balance at 31st December 2019	385,000	31,000	21,870	437,870

21. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01.01.19	Incoming resources	Resources expended	Transfers between funds	Balance at 31.12.19
	£	£	£	£	£
General Fund	277,047	1,138,631	(1,152,620)	-	263,058

Analysis of movements in unrestricted funds - previous year

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

Analysis of movements in restricted funds

	Balance at 01.01.19	Incoming resources	Resources expended	Transfers between funds	Balance 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)		
	222	537,020	(491,226)		46,016
Restricted funds for raising funds					
Fundraising resources	-	10,150	(10,150)		-
	222	547,170	(501,376)	-	46,016

Analysis of movements in restricted funds prior year

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

Fund Purpose and restriction in use

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

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

Camp resources / materials - Funding for the purchase of specific camp resources / materials or equipment

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

Volunteer Co-ordinator role - Funding for the Volunteer Co-ordinator role

Nursing Co-ordinator role - Funding for the Nursing Co-ordinator role

Camper Wellbeing role - Funding to provide for the emotional needs of campers

SeriousFun Children's Network Funding - To support training (2018) and fundraising (2019)

Fundraising resources - Funding for specific fundraising resources or events

22. Analysis of net assets between funds

	General 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

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	
	2019	2018	2019	2018
	£	£	£	£
Within one year	24,982	11,609	1,947	2,562
Between one and five years	47,195	-	2,009	2,760

Lease payments of £19,963 were recognized as an expense during 2019 (2018: £26,993).

24. Financial Instruments

OTW does not use any financial instruments other than basic banking products, with any cash on hand held in deposit accounts with HSBC bank. However, for audit purposes, it identifies basic financial instruments within the balance sheet including cash... £577,817 (2018: £612,644), debtors £89,681 (2018: £36,772), accrued income £41,443 (2018: £38,253) and creditors £11,718 (2018: £3,515).

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)	31,805	22,072
Adjustments for:		
Investment income	(814)	(225)
Depreciation charges	14,385	12,342
Loss/ (profit) on sale of fixed assets	598	-
(Increase)/decrease in stocks	(795)	(3,384)
(Increase)/decrease in debtors	(71,628)	22,685
Increase/ (decrease) in creditors	3,605	81,025
Increase in accrued loan interest		
Net cash provided by (used in) operating activities	(22,844)	134,515

27. Capital commitments

	2019	2018
Commitments authorised and not provided for at balance sheet date:	£	£
Contracted		
Minibus	36,794	-

28. Non-adjusting post balance sheet events

The charity has identified that the COVID-19 virus will have a significant impact on the ability to run camps in 2020 and the early part of 2021. All camps have been cancelled in 2020 and the crisis will have a material impact on income received. This will be offset to a lesser degree by savings in staff and transport costs and the rental of camp facilities. The charity has prepared operational plans to deliver alternative services to minimise the level of disruption and to protect grants and other income sources. Although the charity's latest forecasts project a small surplus at year end, this remains subject to many uncertainties and it is estimated that in a less positive scenario this could lead to a deficit of up to £50,000, which could be funded from the charity's reserves.

REFERENCE & 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
Natalie Marshall – Director of Services
Fariba Kellaway – Director of Development (Resigned 10 January 2020)

Trustees and Directors:

Joseph Cronly (Chair)
John Bremridge (appointed 11 December 2019)
Richard Chapman
Anthony Diamandakis
Catherine Doran
Jonathan Goring
Duncan King
Alma Lawrie (appointed 19 March 2019)
Dr Lara Lohr (resigned 18 March 2020)
Neil McDonald
Anne Prendergast (appointed 19 June 2019)
Paul Raeburn (resigned 19 March 2019)
Andrew Richards
Jocelyn Sharp
Anne Stevens
Dr Bianca Tiesman
Michelle Udrih (appointed 19 March 2019)
Paul Wilcock (appointed 19 June 2019)

Auditors:

Menzies LLP, Centrum House, 36 Station Road, Egham, Surrey TW20 9LF

Bankers: HSBC Bank plc, HSBC House, Mitchell Way, Southampton, Hampshire SO18 2XU



OVER THE WALL

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