



# Wave Muswell Hill CIO

*Registered Charity Number: 1171421*

## Trustees' Annual Report and Financial Statements

**Year to 31 December 2022**



Welcome to our Annual Report for Wave Café for 2022.

2022 was a busy and exciting year for us at Wave Café. This report tells everyone how we got on. It summarises our most important activities and achievements, and explains the charity's finances during the year.

### The Wave Café Team



Leona

Toby

Steve

We said goodbye (and thank you) to Claire and Carolyn during the year and welcomed Leona and Steve to the team.

## Our activities and achievements

Our Harington students enjoyed their work in the kitchen, serving customers, and helping to set up the art activities. They gained valuable experience and made new friends.



In our Art classes with David and Monika, we have learned about different ways of making art in a friendly and inclusive atmosphere. Everyone was encouraged to have a go and try new things.

Jane started Everybody Movement and Well-Being classes, where everyone joins in mindfulness, dance, stretch and strength exercises.



We have been helped by many wonderful volunteers from our local community, who worked over 1,500 hours for us. Without their passion and commitment, we would not be able to run the café.

Our friends at CJ's Bakery make delicious cakes and biscuits for us. They also run evening baking workshops at the café.



Our evening events are designed to suit all abilities and ages. We are especially pleased to welcome children and teenagers from the local community.

We finished the year with a Christmas party with delicious food and learned about our plans for next year.



Throughout the year, we served over 3,000 customers and were visible to many more. Thanks to all our staff, volunteers, partners and supporters who together made this possible.

## Our money

### Income

In 2022, we received **£79,821**  
(that's a bit more than £1,500/week).

Thank you to everyone who came to the café, bought food and drink, or tickets to events, or simply gave us money.

We are especially grateful to the  
Michael & Betty Little Trust  
and The National Lottery Community  
Fund for their very generous support.



### Costs

Running the café cost us **£71,865**

- paying our staff, artists, chefs and instructors
- paying to use the café building
- buying food and drink
- and a few other things



### Savings

At the end of the year, we had  
just over **£41,000** in savings.

This is helpful because it will enable us  
to keep running great activities at Wave  
Café in the future.



## Introduction

The trustees of Wave Muswell Hill CIO (Charitable Incorporated Organisation) present their report and accounts for the period from 1 January 2022 until 31 December 2022.

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### Statutory declaration

The trustees declare that they have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers or duties.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities Act 2011 and "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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

## Wave Muswell Hill CIO

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2022

### Legal & administrative information

<b>Charity name</b>	<b>Wave Muswell Hill CIO</b>
Commonly known as	Wave Café
Charity number Operating	1171421
Address	99 Rosebery Road, London N10 2LD
Web site	www.wavecafe.org
Type of governing document	Constitution
How the charity is constituted	Charitable Incorporated Organisation (CIO)

### Trustees

<u>Name</u>	<u>Office</u>	<u>Appointed</u>	<u>Resigned</u>
Graham Wright	Chair	1 February 2017	
Lotte Carlebach	Trustee	1 January 2022	
Andy Merriman	Trustee	15 January 2020	
David Tshulak	Treasurer	1 July 2019	
Candice Webber	Trustee	1 January 2022	10 October 2022
Rachel Williams	Trustee	15 January 2020	
Ophir Yaron	Trustee	15 January 2020	

### Staff with delegated responsibilities

<u>Name</u>	<u>Office</u>	<u>Appointed</u>	<u>Resigned</u>
Claire Avant	Development Director	27 August 2021	1 June 2022
Carolyn Jarvis	Administrator	1 November 2018	29 September 2022
Toby Skinner	Events Coordinator	1 November 2018	
Leona Akass Ostra	Director	1 November 2022	
Steve Mersereau	Administration Manager	12 December 2022	

### Bankers

HSBC Bank	8 Canada Square, London E14 5HQ
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## Objectives

Wave Café was established to promote social inclusion within local communities by bringing together those with and without learning disabilities. We want to help our community embrace the "we're all valued equally" ethos that underpins all Wave activities and remove the 'service user' model of inclusion.

Everyone benefits when individuals of different abilities work and socialise together, but there are limited opportunities locally for this to happen. So, we have worked towards establishing spaces and events that bring together those of all backgrounds and abilities to create a genuinely inclusive community. Wave Café's work promotes a society wide change of attitude towards disability and difference.

### Summary of objects as set out in our constitution

1. The promotion of social inclusion for the public benefit in the London Boroughs of Barnet, Camden, Edmonton, Enfield, Haringey and Islington by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded\*<sup>1</sup> and assisting them to integrate into society in particular but not exclusively by:
  - (a) the provision of activities for people with learning disabilities or special needs to reduce social isolation in their lives
  - (b) establishing and running a café or cafés where people with learning disabilities or special needs may have opportunities to develop social and practical skills and receive support.
2. The promotion of education for the public benefit by:
  - (a) the raising the awareness of the public of the issues that face people with learning disabilities or special needs\*<sup>2</sup>
  - (b) the provision of skills and other training for people with learning disabilities or special needs.

\*<sup>1</sup> 'socially excluded' in this context means being excluded from society or parts of society, as a result of learning or other disabilities and special needs.

\*<sup>2</sup> 'special needs' means the individual requirements of a person with a disadvantaged background or a mental, emotional, or physical disability or a high risk of developing one.



## Summary of activities and achievements

### 1. Planning and promoting inclusive events

Throughout the year, we continued to offer a wide range of programs and activities designed to encourage mixed ability socialising and friendships. In addition to our regular weekly café with art workshops and exercise classes, we held 25 ticketed events during the year and supported several festivals, all designed to suit all abilities and ages. Among the most popular activities were supper clubs, baking workshops, knitting and embroidery, Mandala drawing and Advent wreath making. Our inclusive events actively foster greater empathy and understanding, creating truly inclusive community where everyone is valued equally.

### 2. Collaborations and partnerships

Collaborating with local businesses and organisations is a key part of our strategy to extend our reach and impact, creating an environment where inclusivity is not just a goal but a shared value. One new partnership formed this year was with CJ's Bakery, a not-for-profit bakery based in North London. CJ's chefs are all adults with a learning disability who love to bake and who thrive in the positive environment in our kitchen, host regular evening baking demonstration at Wave Café. We also began a programme of corporate partnerships during the year, whereby local businesses provide regular financial support to the café.

### 3. Supporting young adults with learning disabilities securing meaningful employment

Only 5.1% of individuals with a learning disability in the UK are in paid employment. The "Catch 22" is that you can't get a job unless you can demonstrate experience. To help individuals overcome this, we offer structured work experience in the Café. Working with our long-standing partners, The Harington Scheme, we have provided internships to six Harington Scheme students all year, equipping them with invaluable confidence to transition into paid employment, creating a sense of fulfilment and improved overall wellbeing.

### 4. Community engagement

With our founding philosophy of "with not for", our aim is to benefit everyone involved with Wave Café – rather than advantaged people providing a service for disadvantaged, we all do things together, without distinguishing. This means that community engagement is vital for us – without it, we could not achieve our objectives. Our services and events have been attended by over 3,000 people during the year, but we are visible to many more through our participation in local events and festivals. In 2022, Wave Cafe was supported by a team of 12 volunteers from the local community, contributing over 1,500 hours, including six students from local secondary schools learning new skills whilst aligning with our culture and aims.

### 5. Commercialising the café's operation

We made good progress with our café operation, securing more restaurant experience in our team (trustees, staff and volunteers), venturing into catering and holding catered events at the café, not just our own branded programme – for example hosting the East Finchley Open Artists Winter Fair and a private party for one of our supporters' birthdays.

Gallery



Cakes and art workshops are part of the café every week



We are grateful to building contractor Myco, who sponsored our September Supper Club



**Wave Muswell Hill CIO**

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2022



We rely on partnerships, such as with CJ's Bakery (above) and Harington Scheme (below)



Christmas inspired several festive events, and we sold cards designed by café regular Elizabeth Thacker



## Plans for 2023

Wave Café trustees have set the following priorities for 2023:

1. Expand service offerings to include activities to address growing mental health issues, social isolation and loneliness, and provide additional support for families and caregivers (Parent and Carer support group).
2. Promote more active, healthy lifestyles, focused on tackling health inequalities faced by people with learning disabilities, and extend provision of exercise and dance classes for people who are less physically active.
3. Strengthen long term financial support from corporate partners and grant giving institutions to secure our future.
4. Explore new partnerships and collaborations to increase visibility and awareness, broaden outreach, pool resources, and benefit from mutual learning and growth.
5. Expand promotional channels to reach a bigger proportion of the local community and attract more regular customers to the café. Plan community fundraising events such as Sponsored Walks and Fundraising fairs.

## Financial review and policies

Our income for the year amounted to £79,821, while our total expenditure was £71,865, resulting in a surplus in the year of £7,956.

As at 31 December 2022, Wave Café's reserves have a balance of £41,010. These are all unrestricted and available to be used in accordance with our charitable objectives at the discretion of the trustees.

It is our policy to maintain a balance of cash reserves of at least three months' operating expenses, which policy we have maintained successfully throughout the year.

We are a social enterprise. We use the income generated through our events and donations to further the work of Wave Café and offer services to our beneficiaries.

To enable the widest range of people to attend, and to ensure equal opportunity, Wave Café events are designed to be affordable. At ticketed events, we offer concessions to people who need them, and free passes to carers of people with learning disabilities.

## Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Declaration

The trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Charity's Trustees

### Signed




### Full names

Graham Wright

David Tshulak

### Positions

Chair

Treasurer

### Date

August 2023

August 2023

## Independent examiner's report on the accounts



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's report on the  
accounts

## Section A

## Independent Examiner's Report

## Report to the trustees

Wave Muswell Hill CIO

## On accounts for the year ended

31 December 2022

Charity no  
(if any)

1171421

## Set out on pages

## Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

23 August 2023

Name:

Richard Morris

## Relevant professional qualification(s) or body (if any):

Chartered Accountant

Address:

8 Holt Close

London

N10 3HW

## Wave Muswell Hill CIO

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2022

### Statement of financial activities for the period ended 31 December 2022

<b>Incoming Resources</b>	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
Charitable Grants	31,000	0	31,000	30,000
Personal Donations* <sup>1</sup>	31,129	0	31,129	21,211
Corporate donations	2,400	0	2,400	0
<b><u>Total Donations</u></b>	<b><u>64,529</u></b>	<b><u>0</u></b>	<b><u>64,529</u></b>	<b><u>51,211</u></b>
Charitable Activities	15,292	0	15,292	6,254
Other Trading Activities	0	0	0	0
<b><u>Total Incoming Resources</u></b>	<b><u>79,821</u></b>	<b><u>0</u></b>	<b><u>79,821</u></b>	<b><u>57,465</u></b>
<b>Resources Expended</b>				
Direct Charitable Activities	30,230	0	30,230	14,106
Indirect Charitable Activities	41,635	0	41,635	34,724
<b><u>Total Resources Expended</u></b>	<b><u>71,865</u></b>	<b><u>0</u></b>	<b><u>71,865</u></b>	<b><u>48,830</u></b>
<b>Net Movement of Funds</b>	<b>7,956</b>	<b>0</b>	<b>7,956</b>	<b>8,635</b>
<b>Total funds brought forward</b>	<b>33,054</b>	<b>0</b>	<b>33,054</b>	<b>24,419</b>
<b><u>Total funds carried forward</u></b>	<b><u>41,010</u></b>	<b><u>0</u></b>	<b><u>41,010</u></b>	<b><u>30,054</u></b>

<sup>\*1</sup> The reported value of donations includes tax recovered on those donations through Gift Aid

## Wave Muswell Hill CIO

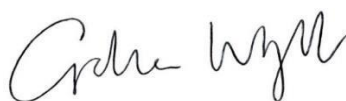
Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2022

### Balance sheet as at 31 December 2022

<b>Assets</b>	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
Bank	37,258	0	37,258	30,305
Cash	411	0	411	61
Debtors	3,776	0	3,776	3,122
<b>Liabilities</b>				
Creditors & accruals	-435	0	-435	-434
<b>Net Assets</b>	<b>41,010</b>	<b>0</b>	<b>41,010</b>	<b>33,054</b>
<b>Reserves</b>				
Balance brought forward	33,054	0	33,054	24,419
Surplus/(deficit) in period	7,956	0	7,956	8,635
<b><u>Balance carried forward</u></b>	<b><u>41,010</u></b>	<b><u>0</u></b>	<b><u>41,010</u></b>	<b><u>33,054</u></b>

#### Approved by trustees

**Signed**




**Full names**

Graham Wright

David Tshulak

**Positions**

Chair

Treasurer

**Date**

August 2023

August 2023



## Notes to the accounts

### 1. Accounting policies

#### 1.1. Accounting period

Wave Muswell Hill CIO's financial year is a calendar year ending on 31 December 2022.

#### 1.2. Accounting convention

Accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

#### 1.3. Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.4. Charitable funds

Accounts differentiate between restricted and unrestricted funds. All grant funding received in 2022 was unrestricted, to be applied at the discretion of the trustees in furtherance of Wave Café's charitable objectives.

#### 1.5. Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

#### 1.6. Expenditure recognition

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### 1.7. Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### 1.8. Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

### **1.9. Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102

### **1.10. Non-financial contributions**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

### **1.11. Governance and trustee costs**

The charity incurs no material governance costs; trustees receive no remuneration or other benefit, and meetings are attended at trustees' own cost. Payments to trustees are limited to reimbursement of expenses incurred on behalf of the charity.

### **1.12. Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. All debtors at 31 December 2022 were accrued income.

### **1.13. Examiner fees**

No fees were charged for our independent accountant's examination of these accounts.

## **2 Employees**

Wave Café has three part time employees working 1, 2 and 3 days/week each.

**Wave Muswell Hill CIO**

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2022

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[www.wavecafe.org](http://www.wavecafe.org)

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