



# Wave Muswell Hill CIO

*Registered Charity Number: 1171421*

## Trustees' Annual Report and Financial Statements

*Year to 31 December 2021*

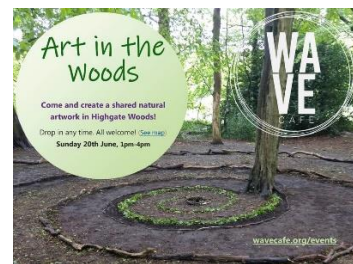




This report tells everyone how Wave Café got on in 2021



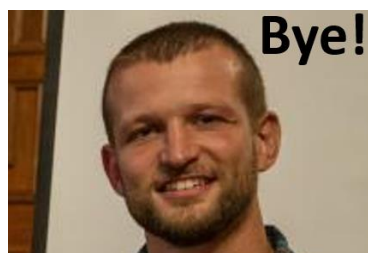
For several months, we could not open because of Covid



We held Zoom calls and ran outdoor events in local woods



We reopened our café in July for fun activities and great food



We said thank you and goodbye to Ben, who left us in summer

and welcome to Claire, who is Wave Café's new director



In November we started opening on Fridays as well as Thursdays



7-9 PM



We also started running evening events again



At the end of the year, we had an Open Evening



where lots of people joined in to create a wonderful banner



and learned about our plans for next year



The report also explains all about Wave Café's money

## INCOME

In 2021, we received over **£57,000**  
(that's a bit more than £1,000/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 for their very generous support

## THANK YOU



## COSTS

Running our café cost nearly **£49,000**

- paying our staff
- paying our chefs and artists
- paying to use the café building
- and a few other things



## SAVINGS

We have just over **£33,000** saved up

These savings are really helpful because they 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 2021 until 31 December 2021.

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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).

## Legal & administrative information

<b>Charity name</b>	<b>Wave Muswell Hill CIO</b>
Commonly known as	Wave Café
Charity number	1171421
Operating address	99 Rosebery Road, London, N10
Web site	www.wavecafe.org

## Trustees

<i>Name</i>	<i>Office</i>	<i>Appointed</i>	<i>Resigned</i>
<b>Graham Wright</b>	Chair	1 February 2017	
<b>Sarah Carr</b>	Trustee	1 February 2017	1 January 2022
<b>David Tshulak</b>	Treasurer	1 July 2019	
<b>Paul Vincent</b>	Trustee	15 January 2020	9 February 2021
<b>Rachel Williams</b>	Trustee	15 January 2020	
<b>Ophir Yaron</b>	Trustee	15 January 2020	

## Staff with delegated responsibilities

<i>Name</i>	<i>Office</i>	<i>Appointed</i>	<i>Resigned</i>
<b>Ben Sudell</b>	Development Director	1 September 2018	1 August 2021
<b>Claire Avant</b>	Development Director	27 August 2021	
<b>Carolyn Jarvis</b>	Administrator	1 November 2018	
<b>Toby Skinner</b>	Events Manager	1 November 2018	

## Bankers

<b>HSBC Bank</b>	8 Canada Square, London E14 5HQ	28 April 2017
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## Structure, governance and management

<b>Type of governing document</b>	Constitution
<b>How the charity is constituted</b>	Charitable Incorporated Organisation
<b>Trustee selection method</b>	By invitation
<b>How new trustees are inducted and trained</b>	Each new trustee receives a copy of the current version of the constitution, statement of accounts and latest trustee meeting minutes. They attend a trustees meeting as a guest prior to their appointment being confirmed

## Objectives and activities

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 Wave Muswell Hill CIO 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.

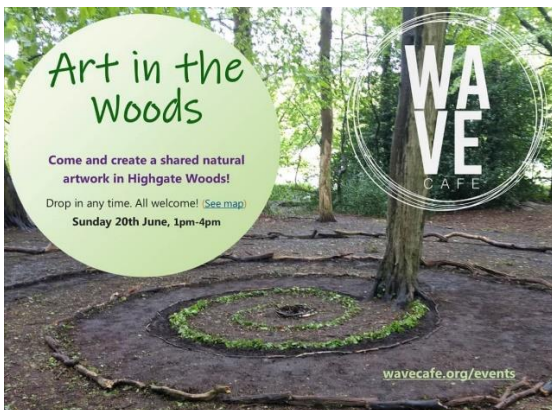
<sup>\*1</sup> 'socially excluded' in this context means being excluded from society or parts of society, as a result of learning or other disabilities and special needs.

<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

The national response to the Covid pandemic was to impose many restrictions to limit social interaction. This was challenging for most organisations, but especially so for Wave Café, given that our core activity is all about encouraging social mixing and integration. In the circumstances, while awaiting clarity as to the continued timescales of pandemic, the trustees set three 'holding' priorities:

1. **Maintain Neighbourhood Project** - to continue our tactical response to lockdown, creating opportunities for personal interaction through physical letter writing
2. **Plan and promote inclusive events in keeping with social distancing restrictions** - as soon as possible, to run Covid-adjusted events (eg. outdoor art workshops) in the run up to the re-opening of the café
3. **Re-open, and grow, our in-person Wave Café as soon as restrictions allow** - to develop a business model and budget for re-opening, incorporating hiring of new staff and aspiration to increase the number of operational café days, and use this to apply for specific grants to fund the next year of opening, and beyond.



As it turned out, these interim objectives proved to be our focus throughout the first half of the year, as substantive lockdown restrictions were kept in place and what we know as “Wave Café” remained closed.

As soon as outdoor gatherings were allowed, in June, we organised two inclusive events in Highgate Woods, creating beautiful art using flowers, sticks and other examples of ‘medium’ we found in nature.

However, the most obvious headlines came from the second half of the year as, together with the rest of the country, we gradually began to relax restrictions

### July – Wave Café reopens after lockdown

After nearly 18 months mostly online, we were finally able to re-open our daytime café on Thursdays (9am-5pm). Word soon got out about the delicious lunches and inclusive art and yoga, and numbers of attendees began to grow. The month concluded with a wonderful “thank you” celebration to Ben Sudell, moving on after three years as our Project Director (and much longer as a volunteer and trustee), with heartfelt impromptu contributions from many. We are immensely grateful to Ben for all his commitment and his persistent role-modelling of the welcoming, inclusivity, and fun that we stand for.

### September – Welcome to our new Project Director

Sad as we were to see Ben departing, it was great to welcome Claire Avant to take the helm. Known to our regulars as our resident yoga instructor, Claire was charged with the task of taking Wave Café forwards to the next chapter, opening more than just one day per week and re-launching our programme of evening events.



### October – Papier Mache, Papier Messy?

For October, we chose the theme of Papier Mache for our weekly arts programme. This proved very popular with participants, including local MP Catherine West who came for lunch early in the month.

It would be fair to say it was less popular with our interns who had the job of tidying up the glue and paper at the end of every day – all part of the practicality of experiencing real work!

**Inclusive October Events  
Thursdays at Wave Cafe**



**Art: Papier Mache  
Thursdays 11am to 3pm and 3:45-5:00**

**October 7: Birds  
October 14: Faces  
October 21: Leaves  
October 28: SpookyStuff  
Inclusive yoga at 11am**

### November 2021 – Two days a week, plus plus plus...

It was exciting to be able to kick off a second day of the café each week at the beginning of November. Our new Fridays featured a soup/salad/bread lunch and rotating group of artists providing inclusive arts opportunities. Simultaneously, we relaunched our previously popular ticketed evening events, initially monthly, starting with a participative dance workshop.



To reach more people and give those who work or are in school during the day a chance to take part in our arts activities, we began an 'After School Arts Club', 3:45-5pm on Thursdays, which has proved popular with children and parents, adults with and without disabilities from the local community and teens from local schools.

Our ability to commit to this was enabled by a generous grant from the Michael & Betty Little Trust (£30,000 in 2021 and £20,000 in 2022). This was vital in enabling us to increase the days / hours of key staff. The expanded hours allowed us to offer additional work experience for our interns, young people from local Special Educational Needs (SEN) schools and colleges, The Harington Scheme, Treehouse and The Holmewood School.

### December 2021 – Open evening

On 4 December, we held an Open Evening to present the Wave Café Experience to a wider audience – we wanted to celebrate our achievements as a charity, showcase artists from the local community, and encourage people to come to the café.

Despite the event coinciding with the arrival of the Omicron variant, causing many to stay away, we had a very successful, fun and safe evening. Over 100 guests enjoyed a terrific art exhibition and live music, sampled fantastic canapes created by our interns, networked over drinks, and participated in our community art project – which became a month-long exercise to create a community designed and decorated Wave Café banner, now proudly displayed in our café during opening hours (and on the front cover of this report).



Importantly, the event also had an objective to raise funds for our future operation. This required us for the first time to publish detailed plans in advance, now available on our web site.

The appeal presentation was made by a mixed ability team, with three main messages (see *easy read handout, right*)

We succeeded in raising over £20,000 towards our operations next year, thanks to personal donations pledged and commission on art sales.

	<b>We're so much more than a café</b> <ul style="list-style-type: none"><li>• Yes, we have great food and drinks,</li><li>• and yes, we run great events.</li><li>• But what matters is we do things together.</li><li>• At Wave Café, everyone can join in.</li></ul>
	<b>We're too small and need to grow</b> <ul style="list-style-type: none"><li>• We need to be better known,</li><li>• be open more of the time,</li><li>• and have more different events,</li><li>• so more people will come to the café.</li></ul>
	<b>We need people to give us money</b> <ul style="list-style-type: none"><li>• Doing more will cost more,</li><li>• so we need more money.</li><li>• Quite a lot – in fact about £50,000.</li><li>• Anything you can give us will help.</li></ul>

**Wave Café trustees have set the following priorities for 2022**

1. Expand opening days from two to three each week
2. Run regular ticketed evening events, at least two per calendar month
3. Strengthen long term financial support from corporate partners and grant giving institutions to secure our future
4. Secure more restaurant business and catering industry experience within our team (trustees, staff and volunteers) to better commercialise our café operation
5. Expand promotional channels to reach a bigger proportion of the local community and attract more regular customers to the café



## Financial review and policies

Our incoming resources for the year amounted to £57,465, while the total expended was £48,830.

As at 31 December 2021, Wave Café's reserves have a balance of £33,054. 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. When a daytime community café event operates, it is free for all to attend and there is no pressure to buy food and drink. 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**

15 April 2022

15 April 2022

## 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/  
members of

Wave Muswell Hill CIO

On accounts for the year  
ended

31 December 2021

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 31/12/2021.

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:

17 April 2022

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 2021

### Statement of financial activities for the period ended 31 December 2021

<b>Incoming Resources</b>	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
Charitable Grant	30,000	0	30,000	0
Personal Donations* <sup>1</sup>	21,211	0	21,211	31,786
HMRC Furlough Scheme* <sup>2</sup>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,535</u>
<b>Total Donations</b>	<b>51,211</b>	<b>0</b>	<b>51,211</b>	<b>39,321</b>
Charitable Activities	6,254	0	6,254	3,063
Other Trading Activities	0	0	0	0
<b>Total Incoming Resources</b>	<b>57,465</b>	<b>0</b>	<b>57,465</b>	<b>42,384</b>
<b>Resources Expended</b>				
Direct Charitable Activities	14,106	0	14,106	8,163
Indirect Charitable Activities	34,724	0	34,724	31,029
<b>Total Resources Expended</b>	<b>48,830</b>	<b>0</b>	<b>48,830</b>	<b>39,192</b>
<b>Net Movement of Funds</b>	<b>8,635</b>	<b>0</b>	<b>8,635</b>	<b>3,192</b>
<b>Total funds brought forward</b>	<b>24,419</b>	<b>0</b>	<b>24,419</b>	<b>21,227</b>
<b>Total funds carried forward</b>	<b>33,054</b>	<b>0</b>	<b>33,054</b>	<b>24,419</b>

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

\*<sup>2</sup> We made use of the furlough scheme in 2020, but decided not to do so in 2021, preferring our team to continue working behind the scenes, even when we could not operate our normal café

**Wave Muswell Hill CIO**

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2021

**Balance sheet as at 31 December 2021**

<b>Assets</b>	Unrestricted (£)	Restricted (£)	Total (£)	Prior Year (£)
Bank	30,305	0	30,305	22,440
Cash	61	0	61	413
Debtors	3,122	0	3,122	1,741
<b>Liabilities</b>				
Creditors & Accruals	-434	0	-434	-175
<b>Net Assets</b>	<b>33,054</b>	<b>0</b>	<b>33,054</b>	<b>24,419</b>
<b>Reserves</b>				
Balance brought forward	24,419	0	24,419	21,227
Surplus/(Deficit) for period	8,635	0	8,635	3,192
Balance carried forward	<b>33,054</b>	<b>0</b>	<b>33,054</b>	<b>24,419</b>

**Approved by trustees**

**Signed**




**Full names**

Graham Wright

David Tshulak

**Positions**

Chair

Treasurer

**Date**

15 April 2022

15 April 2022

## 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 2021.

#### 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 2021 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 2021 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 two part time employees working 3 days/week, and one part time employee working 2 days/week.



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

email: [info@wavecafe.org](mailto:info@wavecafe.org)