



Wave Muswell Hill CIO

Registered Charity Number: 1171421

Trustees' Annual Report and Financial Statements

Year to 31 December 2018



Legal & administration information

Charity name	Wave Muswell Hill CIO
Commonly known as	Wave Café
Charity number	1171421
Operating address	35 Windermere Road, London, N10 2RD
Web site	www.wavecafe.org

Trustees

Name	Office	Appointed	Resigned
Graham Wright	Chair	1 February 2017	
Kay Carter	Trustee	1 February 2017	
Sarah Carr	Trustee	1 February 2017	
Nadine Po	Trustee	1 December 2017	
Ben Sudell	Trustee	1 December 2017	1 August 2018

Senior staff with delegated responsibilities

Name	Office	Appointed	Resigned
Andra Raju	Development Director	1 February 2017	1 August 2018
Ben Sudell	Development Director	1 September 2018	
Carolyn Jarvis	Administrator (part time)	1 November 2018	
Ben Reynolds	Treasurer	1 February 2018	

Bankers

HSBC Bank	8 Canada Square, London E14 5HQ	28 April 2017
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Introduction

The trustees of Wave Muswell Hill CIO (Charitable Incorporated Organisation) present their report and accounts for the period from 1 January 2018 until 31 December 2018.

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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).

Structure, governance and management

Type of governing document	Constitution
How the charity is constituted	Charitable Incorporated Organisation
Trustee selection method	By invitation
How new trustees are inducted and trained	Each new trustee receives a copy of the current version of the constitution, statement of accounts and latest trustee meeting minutes. They attend two trustees' meetings as guests 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^{*1} 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^{*2}
 - (b) the provision of skills and other training for people with learning disabilities or special needs.

^{*1} '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.

^{*2} '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. Weekly creative arts workshops

Our first priority in 2018 was to establish a regular weekly arts workshop event in a consistent venue to maintain the community of Wave Club members and increase visibility in the local community. After two successful trial events in the summer, the first official **Wave Café Arts Workshop** took place on 13 September 2018. The 14-event programme on Thursday evenings at the Birchwood Centre created a visible offering and identity for Wave Café within the local community and attracted lots of new faces, including some who went on to buy season tickets, donate or become involved as volunteers.

Most events offered a 'take-home' art activity, as well as free drinks and refreshments. Some of the artwork created was later sold at the final event of the year. The atmosphere of the events themselves was a resounding success – people of all abilities getting creative together (and laughing lots!) in a relaxed, welcoming and inclusive atmosphere. During this first term, our average weekly attendance was 37, 13 of whom had a learning disability.

Images from Wave Café Arts Workshops (September – December 2018)



2. Flagship café

In parallel with the weekly events, our longer term priority was to determine the best strategy to establish a permanent Wave Café operation, either our own or a shared venture with an existing café business. Key to this is identifying suitable premises and partners to work with.

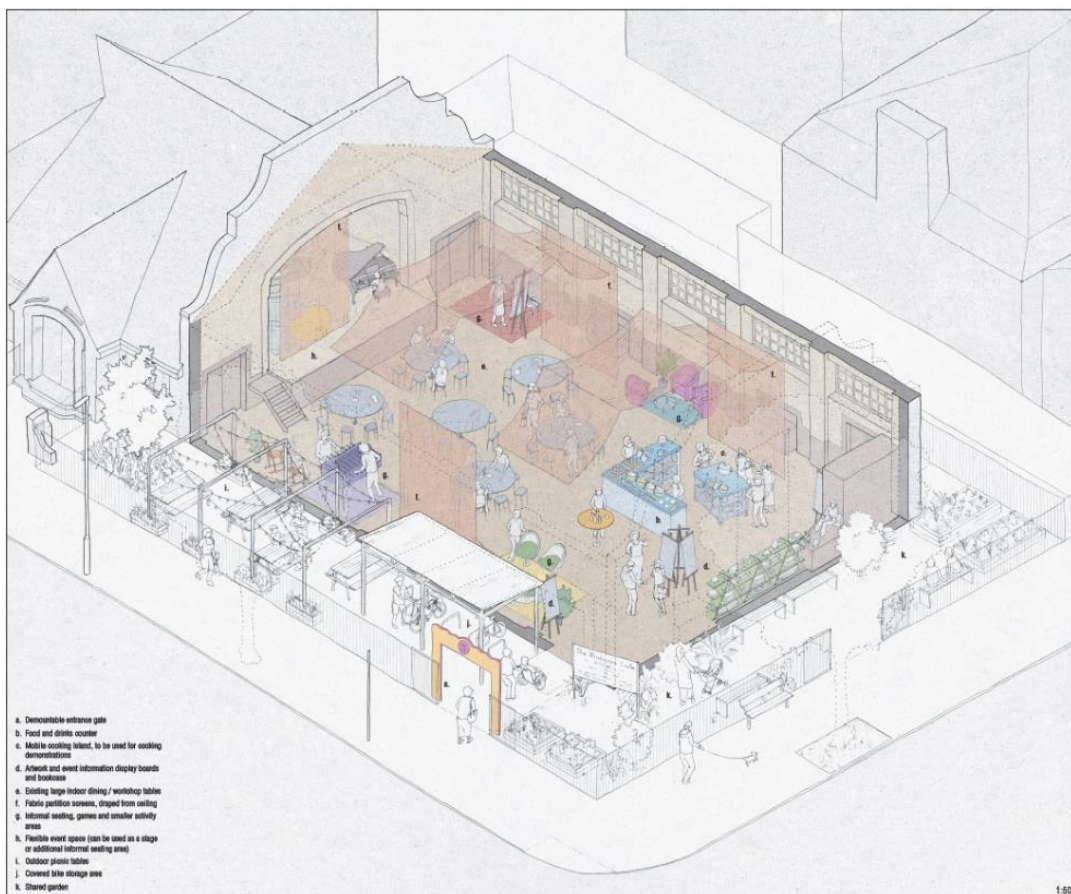
Developing potential premises

Wave Café has explored venue sharing opportunities, including submitting shared usage proposal documents. Several potential options for part-time venue sharing in central Muswell Hill have recently become available and discussions are in process.

Wave Café Futures project

Wave Café made a successful bid to the National Lottery 'Awards for All' fund, receiving a grant to work on a joint development project with a specialist consultancy. The project involved three community consultations, resulting in conceptual architect's drawings for future pop-up, shared or permanent Wave Café venues. The results were exhibited publicly in September and were very well received by those involved.

An example drawing – this one depicting Wave Café operating in the Birchwood Centre:



The consultation process is described in a video available here:

https://video.wixstatic.com/video/c96a72_ba6c8355519c445c987c0a9125e4ff54/1080p/mp4/file.mp4

Fundraising

In our developmental phase, fundraising remains an important priority. Wave Café held its first major fundraising event, “Art at Heart” in March 2018. Around 100 guests attended an evening of food, music and craft activities, with an explicit appeal for lump sum and regular contributions in support of the Wave Café vision, and specifically to fund the year ahead. Numerous donations (one off or regular standing orders) and pledges of future support resulted.

We have simultaneously progressed with a number of grant applications for specific projects and initiatives. Grants were received from ‘The National Lottery Awards for All’ and ‘Comic Relief Local Communities’, for the Wave Café Futures Project and staff salary contributions respectively.

Over the course of the year, Wave Café received £15,073 in grants, £4,400 in corporate donations and £25,092 in personal donations.

		Art at Heart Fund raising evening 23 March 2018
Can you help us?		
on the face of it... but ultimately...	• to establish a creative arts café in Muswell Hill, where everyone and anyone is welcome • to role model inclusivity for all and inspire lasting change in society	
We are looking for...		
£30,000 donations + £50,000 promises	to fund our full programme & projects: • weekly creative arts workshops • Wave Club events • finding the right premises • building momentum for inclusivity • to give us cash in future • as and when we need it • to secure our own premises so we can make commercial offers with conviction and without delay	
www.wavecafe.org		charity no: 1171421

The handout summarising key messages for “Art at Heart”

3. Administrative platform

With our activities and ambitions expanding, it was also a priority in 2018 to establish a more scalable administrative platform, with systems and procedures suitable to operate efficiently, including automated bookkeeping, GDPR compliant data management, and higher quality social media presence. Significant progress has been made using a suite of standard applications and databases.



Ben Sudell, Development Director (right)
and Toby Skinner, Events Coordinator (left)

In September, Wave Café appointed former trustee Ben Sudell as Development Director, replacing Andra Raju on conclusion of her contract.

We also hired Carolyn Jarvis, who started in November 2018 as a part time administrator, and at the same time formalised our arrangement with long-time Wave Club member and supporter Toby Skinner, who joined the team as part time events coordinator.

In addition to these formal appointments, Wave Café has significantly grown its network of volunteers, supporters and local artists, who all contribute at the weekly workshops and other promotional events where needed.

Plans for 2019

Wave Café trustees have set the following priorities for 2019:

- 1. Continue weekly creative arts café** – continue the successful weekly arts workshops; use the workshops to maintain visibility and permanence in the local community, build partnerships with artists and facilitators, support fundraising applications and collect impact reports.
- 2. Trial a weekday daytime café** – run a full day of Wave Café at a rented community venue; use this as an opportunity to consider the operating model, offering and structure of a full time Wave Café and canvas opinions and feedback from the local community.
- 3. Pursue partnership with a venue to establish a longer term base** – continue discussions with potential venues with a focus on the venue sharing option rather than purchasing a venue outright initially; use the learning from the weekly and all day Wave Café events to refine the operating model and business plan for our long term venue.
- 4. Work collaboratively with Wave (Unincorporated) to understand impact and share learnings** – maintain good communication and open decision making with parent charity Wave (Unincorporated) through shared trustees and executive meetings; collaborate with Wave on their 10th anniversary and proposed impact research project.

Financial review and policies

Our incoming resources for the year amounted to £51,289, while the total expended was £51,207.

As at 31 December 2018, Wave Café's reserves have a balance of £19,937. 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. 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

Sarah Carr

Positions

Chair

Trustee

Date

31.5.19

31.5.19

Financial Statements



Independent examiner's report on the accounts

The content and format of the Independent Examiner's report are defined by law. So it is the responsibility of the Examiner to make sure that his/her report is correctly laid out and signed. Note that the Independent Examiner cannot sign off his/her report until the Trustees' Annual Report (above) and the Statement of Financial Activity (below) have been completed, approved and signed off by the trustees.



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 2018

Charity no
(if any)

1171421

Set out on pages

8 to 20

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 31/12/2018.

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:

31 May 2019

Name:

Richard Morris

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

Chartered Accountant

Address:

8 Holt Close

London N10 3HW

Statement of financial activities for the period ended 31 December 2018

Incoming Resources	Unrestricted (£)	Restricted (£)	Total (£)		*1 Prior Year (£)
Corporate Donations	4,400	15,073	19,473		48,110
Personal Donations	<u>25,092</u>	<u>0</u>	<u>25,092</u>		<u>946</u>
Total Donations	29,492	*2 15,073	44,565		49,056
Charitable Activities	6,724	0	6,724		1,313
Other Trading Activities	0	0	0		1,870
Total Incoming Resources	36,216	15,073	51,289		52,239
Resources Expended					
Direct Charitable Activities	7,837	*3 9,240	17,077		2,197
Indirect Charitable Activities	28,297	5,833	34,130		30,187
Total Resources Expended	36,134	15,073	51,207		32,384
Net Movement of Funds	82	0	82		19,855
Total funds brought forward	19,855	0	19,855		0
Total funds carried forward	19,937	0	19,937		19,855

*1 Prior year comprised 11 months; February 2017-December 2017

*2 Grant of £9,240 received from The National Lottery Awards for All Fund to work with MELA social enterprise on the Wave Café Futures project; Grant of £10,000 received from Comic Relief Local Communities for Development Director and Administrator Salary contributions
(NB: Allocated from June 2018 – May 2019)

*3 £5,175 was spent on the planning, preparation and delivery of the 3 community consultations and the architectural drawings produced.

£1,685 was spent on the impact report, exhibition and film documenting the process.

£2,380 was spent on Wave staffing costs over the project.

Balance sheet as at 31 December 2018

Assets	Unrestricted (£)	Restricted (£)	Total (£)		Prior Year (£)
Bank	17,321	4,167	21,488		18,335
Cash	451		451		145
Debtors	2,627		2,627		1,375
Liabilities					
Creditors & Accruals	-462	-4,167	-4,629		0
Net Assets	19,937	0	19,937		19,855
Reserves					
Balance brought forward	19,855	0	19,855		0
Surplus/(Deficit) for period	82	0	82		19,855
Balance carried forward	19,937	0	19,937		19,855

Approved by trustees




Full names

Graham Wright

Sarah Carr

Positions

Chair

Trustee

Date

31.5.19

31.5.19

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.

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. Two grants totalling £19,240 were restricted (given to support specific initiatives). All other funds received in 2018 were 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 2017 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 one full time employee, one part time employee working 1 day/week and one part time employee working 2.5 hours/week.



www.wavecafe.org

email: info@wavecafe.org

