



Wave Muswell Hill CIO

Registered Charity Number: 1171421

Trustees' Annual Report and Financial Statements

Year to 31 December 2019



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

| <i>Name</i> | <i>Office</i> | <i>Appointed</i> | <i>Resigned</i> |
|----------------------|---------------|------------------|-----------------|
| Graham Wright | Chair | 1 February 2017 | |
| Kay Carter | Trustee | 1 February 2017 | |
| Sarah Carr | Trustee | 1 February 2017 | |
| Nadine Po | Trustee | 1 December 2017 | 1 Sept. 2019 |
| David Tshulak | Trustee | 1 July 2019 | |

Senior staff with delegated responsibilities

| <i>Name</i> | <i>Office</i> | <i>Appointed</i> | <i>Resigned</i> |
|-----------------------|---------------------------|------------------|-----------------|
| 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 |
|------------------|------------------------------------|---------------|

Introduction

The trustees of Wave Muswell Hill CIO (Charitable Incorporated Organisation) present their report and accounts for the period from 1 January 2019 until 31 December 2019.

Contents

| | |
|--|----|
| Trustees report | |
| - introduction | 3 |
| - structure, governance and management | 4 |
| - objectives and activities | 4 |
| - summary of activities and achievements | 5 |
| - plans for 2020 | 9 |
| - financial review and policies | 10 |
| - trustees' responsibilities | 10 |
| - declaration | 11 |
| Financial statements | |
| - Independent examiner's report | 13 |
| - statement of financial activities | 14 |
| - balance sheet | 15 |
| - notes to the accounts | 16 |

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

At the start of 2019, the trustees outlined four objectives for the year:

1. Maintain the weekly creative arts evening events

For the first time since its inception, Wave Café completed a full year with inclusive weekly events running every Thursday. Attendance has been steady, with a mix of regular attendees (many of whom have a learning disability) as well as one off guests and newcomers experiencing the Wave ethos for the first time. Highlights included a visit from celebrated local artist Ben Wilson (aka 'Chewing Gum man'), our first screen print and tie-dye workshops, and the ever-popular Christmas wreath session to finish the year.



Through the evening events, we have also been able to grow our volunteer and partnership teams. Several artists, interested in inclusive work, have worked with us and hope to again in the future, while we have also made links with local people looking for volunteering opportunities in their communities. Further, Wave Café has truly brought different people together. For example, a young man with a learning disability met a chef at an evening art event and went on to do some paid work with him at a local supper club!

The workshops have also proved an excellent project for which to fundraise. In July 2019, Ben Sudell (development director) and Ophir Yaron (ambassador) pitched to 'The Funding Network, a live crowdfunding event where individuals and businesses pledge money to support social change initiatives. The pitch was a success and raised close to £7000 in donations as well as some useful contacts and connections.



Ben and Ophir at The Funding Network. Photo: Tinashe Mudoti

2. Trial a daytime café

In 2019, Wave Café ran its first all day inclusive community café events, and what great events they were! For two consecutive days in July, we transformed a local church hall into a vibrant, lively space with art for all ages and abilities; coffee, tea and snacks; a delicious, affordable lunch; art exhibitions; sensory area, soft toys and games; workspaces with wi-fi; and so much more!



The events were incredibly well received by the local community, particularly children and families, who welcomed a space they could just come and be themselves without judgement.

We also made links with local learning disability provisions, who brought some of their young people for the art activities.

Wave Muswell Hill CIO

Trustees' Annual Report and Financial Statements for the Period Ended 31 December 2019



Daytime café at the Birchwood Centre, July 2019

Photos: Sindri Swan

Following up from the day events in July, Wave Café also ran a trial daytime café at a brand new venue in Muswell Hill – the recently refurbished community space at The United Reformed Church. Again, an inclusive programme of yoga, art, and space to work, socialise and relax proved a hit with people of all ages from the community, and we sold 40 lunches. Discussions have continued with the URC, who began hosting a weekly daytime Wave Café every Thursday from the beginning of 2020.



Kitchen and café spaces at The United Reformed Church, October 2019

3. Pursue partnership with a venue.

Over the course of 2019, Wave Café had productive discussions with three community venues regarding trial and permanent use. One being the aforementioned United Reformed Church, who have committed to hosting Wave Café regularly on Thursdays, and for occasional evening functions, from the start of 2020. A recently refurbished café space with brilliant access and a variety of rooms and layout possibilities, the URC represents a fantastic opportunity to operate in the heart of Muswell Hill in a space that has the flexibility to work very well with the current Wave Cafe offering.

Discussions with another of these venues is still ongoing and represents a good potential opportunity for collaboration and future one-off or more regular use.

4. Work collaboratively with Wave (unincorporated)

During 2019, Wave Café trustees held joint meetings with trustees of charity Wave (unincorporated). These served as a useful way of a) ensuring each organisation had a clear understanding of the other's plans and aims for the year, b) collaborating on projects (notably the 10th anniversary celebration, see below), and c) exploring what shared governance could potentially look like.

The outcome of these discussions was to conclude that the best way forward was for both organisations to maintain independent governance, to allow each to focus on its own strengths and objectives, whilst maintaining strong communication between the two (for example around communications to supporters, event planning etc.)

One of the highlights of the year for Wave Café was collaborating with Wave on their 'Wave For Change Day', a celebration of their 10 years of operations.

Wave Café supplied a team of volunteers, artists, chefs and performers, to create an evening party to remember. Over 200 guests and performers danced, ate, drank, and mixed in truly inclusive party at St James' Church.



Images from the 'Wave For Change Day' party at St James' Church

Photos: Kate Kuzminova

Plans for 2020

Wave Café trustees have set the following priorities for 2020:

1. A regular Wave Café *

Run a weekly inclusive community café at the United Reformed Church on Thursdays, alongside a programme of monthly evening events. This would ideally expand to at least two days per week by the end of the year.

2. Test a full time Wave Café *

Trial a full week of Wave Café at a suitable venue during the summer.

3. Operating Model

Use the learning from operating a weekly café to produce a clear and complete business plan and operating model for Wave Café.

4. Funding

Secure a regular funding stream above trading income, through donations or specific grants (eg. to fund a member of café staff, or funding to help deliver art and yoga programmes at the café)

**Priorities 1 and 2 rely on our being able to continue to run a live café. At the time of writing, we are constrained by the imposition of “social distancing” policies to combat the spread of COVID-19 – quite challenging when our objective is social integration! Should this prove to be a lasting measure, we will instead find and publish different ways to help achieve greater social inclusion and integration, without relying on a physical café space.*



Financial review and policies

Our incoming resources for the year amounted to £57,573, while the total expended was £56,283.

As at 31 December 2019, Wave Café's reserves have a balance of £21,227. 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.

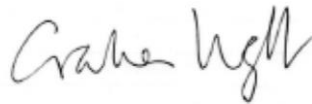
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They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

Sarah Carr

Positions

Chair

Trustee

Date

05.04.20

05.04.20

Financial Statements



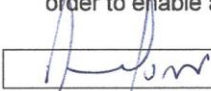
Independent examiner's report on the accounts

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 2019 | Charity no (if any) | 1171421 |
| Set out on pages | 10 to 17 | | |
| Responsibilities and basis of report | <p>I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2019</p> <p>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").</p> <p>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.</p> | | |
| Independent examiner's statement | <p>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:</p> <ul style="list-style-type: none"> • 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. <p>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.</p> | | |
| Signed: |  | Date: | 5 April 2020 |
| 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 (£) | Prior Year (£) |
|------------------------------------|------------------|----------------|---------------|----------------|
| Corporate Donations* ¹ | 442 | 4,167 | 4,609 | 19,473 |
| Personal Donations | 15,132 | 0 | 15,132 | <u>25,092</u> |
| Donations from Wave* ² | <u>26,430</u> | <u>0</u> | <u>26,430</u> | 44,565 |
| Total Donations | 42,004 | 4,167 | 46,171 | |
| Charitable Activities | 11,402 | 0 | 11,402 | 6,724 |
| Other Trading Activities | 0 | 0 | 0 | 0 |
| Total Incoming Resources | 53,406 | 4,167 | 57,573 | 51,289 |
| Resources Expended | | | | |
| Direct Charitable Activities | 19,779 | 0 | 19,779 | 17,077 |
| Indirect Charitable Activities | 32,337 | 4,167 | 36,504 | 34,130 |
| Total Resources Expended | 52,116 | 4,167 | 56,283 | 51,207 |
| Net Movement of Funds | 1,290 | 0 | 1,290 | 82 |
| Total funds brought forward | 19,937 | 0 | 19,937 | 19,855 |
| Total funds carried forward | 21,227 | 0 | 21,227 | 19,937 |

^{*1} £4,167 in restricted corporate donations was carried forward from 2018 since the project for which it was restricted covered both 2018 and 2019.

This year's corporate donations are significantly less than the prior year. In 2018, Wave Café received two large corporate grants that were restricted to use for a specific development project and staff salaries. This year, similar total donations have been received, but most of these have come from personal donations. (NB. Funds raised at 'The Funding Network' event are classed as personal due to the crowdfunding nature of the event.)

^{*2} Donations received from Wave (unincorporated), the charity which founded the Wave ethos and launched Wave Café as an independent charity in 2017.

Balance sheet as at 31 December 2019

| Assets | Unrestricted (£) | Total (£) | Prior Year (£) |
|------------------------------|-------------------|-------------------|-------------------|
| Bank | 20,125 | 20,125 | 21,488 |
| Cash | 183 | 183 | 451 |
| Debtors | 1,153 | 1,153 | 2,627 |
| Liabilities | | | |
| Creditors & Accruals | -234 | -234 | -4,629 |
| Net Assets | 21,227 | 21,227 | 19,937 |
| Reserves | | | |
| Balance brought forward | 19,937 | 19,937 | 19,855 |
| Surplus/(Deficit) for period | 1,290 | 1,290 | 82 |
| Balance carried forward | 21,227 | 21,227 | 19,937 |

Approved by trustees




Full names

Graham Wright

Sarah Carr

Positions

Chair

Trustee

Date

05.04.20

05.04.20

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 2019.

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 2019 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 2019 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 part time employee working 3.5 days/week, 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

