

# Wave Muswell Hill CIO

Charity number: 1171421

## Trustees' Annual Report and Financial Statements for the period 1 February 2017 to 31 December 2017





## Introduction

The trustees of Wave Muswell Hill CIO (Charitable Incorporated Organisation) present their report and accounts for the period ended 31 December 2017.

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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 & administration information

### Charity

#### Wave Muswell Hill CIO

|                   |   |
|-------------------|---|
| Commonly known as | Wave Café   |
| Charity number    | 1171421   |
| Operating address | The Garden House, 35 Windermere Road, London, N10 2RD |
| Web site          | www.wavecafe.org                                      |

### Trustees

| <i>Name</i>                  | <i>Office</i>               | <i>Appointed</i>       | <i>Resigned</i>       |
|------------------------------|-----------------------------|------------------------|-----------------------|
| <b>Graham Wright</b>         | Chair and Interim Treasurer | 1 February 2017        |                       |
| <b>Kay Carter</b>            | Trustee                     | 1 February 2017        |                       |
| <b>Sarah Carr</b>            | Trustee / Secretary         | 1 February 2017        |                       |
| <b>Ben Sudell</b>            | Trustee / Wave Club         | 1 September 2017       |                       |
| <b>Nadine Po</b>             | Trustee                     | 1 December 2017        |                       |
| <b><i>Bernice Hardie</i></b> | <i>Trustee</i>              | <i>1 February 2017</i> | <i>30 August 2017</i> |

### Senior staff with delegated responsibilities

| <i>Name</i>                   | <i>Role</i>                               | <i>Appointed</i>       | <i>Resigned</i>        |
|-------------------------------|---|------------------------|------------------------|
| <b>Andra Raju</b>             | Social Enterprise<br>Development Director | 19 June 2017           |                        |
| <b><i>Russell Parsons</i></b> | <i>Interim Treasurer</i>                  | <i>1 February 2017</i> | <i>31 October 2017</i> |

### Bankers

|                  |                                    |               |
|------------------|------------------------------------|---------------|
| <b>HSBC Bank</b> | 8 Canada Square,<br>London E14 5HQ | 28 April 2017 |
|------------------|------------------------------------|---------------|

## 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 and to raise public awareness of the issues that people with learning disabilities face. We want to help our community embrace the "we're all valued equally" ethos that underpins all Wave activities.

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 a space where people with and without learning disabilities can interact without awkwardness and feel comfortable mixing together.

### 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

At our constitution, Wave Café's plan anticipated progressing in three phases:

1. **Pop-Up events** - to build Wave Café's brand and support base locally, to test our vision in practice in different settings, and to learn what works best
2. **Venue sharing** - to prove the concept on a regular basis in someone else's premises in advance of establishing our own permanent café
3. **Permanent venue** - to establish our own permanent venue in Muswell Hill.

We started by embarking on a series of monthly Pop-Up events in a variety of locations, each organised and run by a mixed team, offering freshly prepared food, entertainment, creative activity and, crucially, opportunities for anyone and everyone to watch or participate as they chose.

Our success needs to be assessed against three criteria: the mix of people attending our events, the level of comfort they experience, and the amount of their interaction between people of different abilities. Wave Café's main achievements in 2017 have been:

1. We have developed and established our brand in the local community through running inclusive events and promoting social inclusion via social media, press and presentations
2. We started running a series of monthly Pop-Up café events in February 2017 where our members served drinks, street food and cakes alongside music and entertainment and interactive activities to over 400 individuals
3. We actively involved people with and without learning disabilities in the planning of the events as well as ambassadors to reach more people with learning disability and tackle social exclusion
4. We hosted Wave Club meetings where people with and without learning disabilities have built friendships which are beneficial to all participants
5. We have worked together with local businesses raising awareness and promoting social inclusion. Through these partnerships we were able to equip our members with hospitality and catering skills
6. We raised over £49,000 in donations from supporters in the year (including tax recovered)
7. We were able to hire our first full time employee to help achieve our business and charitable objectives
8. We have built a detailed financial operating model for a permanent social enterprise café designed to operate sustainably and cover its costs
9. We have been actively searching for a permanent space. We have placed offers for two suitable premises in Muswell Hill, but have as yet been unable to secure a venue.

## Plans for 2018

Building on the progress and learning from 2017, our headline plans for 2018 are as follows:

1. **Regular creative arts workshops** - running regular, lower intensity events in a consistent venue to maintain the community of Wave Club members and increase visibility in the local community. These will be trialled in Spring and Summer, before operating weekly as 'business as usual' from September 2018
2. **Flagship café** - determining a strategy to establish a permanent Wave Café operation, either our own or a shared venture with an existing café business. This will include wider consultation and visioning with local community representatives, and exploring partnering opportunities with existing venues, cafés and catering businesses
3. **Fund raising** - raising income from institutional grants and personal supporters to support our continued development prior to generating regular trading income from a café. We will hold a major fund raising event (our first since incorporation) in March 2018 to secure funding for the next 12 months of operation
4. **Administrative platform** - establishing administrative systems and procedures suitable to operate efficiently, securely and reliably at scale, including automated bookkeeping, GDPR compliant data management, and high quality social media presence.

## Financial review and policies

Our incoming resources for the year amounted £52,239, while the total expended was £32,384.

As at 31 December 2017, Wave Café's reserves therefore have a balance of £19,855. 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 difficulties. Wave Club meetings are free for everyone to attend, although participants are invited to make a voluntary contribution which typically covers event costs.

Our partnerships with local enterprises have allowed us to use their premises free of charge.

## 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:

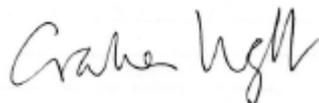
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 trustees



Graham Wright  
Chair and Interim Treasurer



Sarah Carr  
Secretary

## Independent examiner's report on the accounts

I report to the trustees on my examination of the accounts of Wave Muswell Hill CIO ("the charity") for the period 1 February 2017 to 31 December 2017.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- state whether particular matters have come to my attention.

### Basis of independent examiner's statement

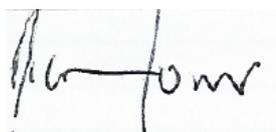
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 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.



Richard Morris  
Chartered Accountant  
8 Holt Close, London N10 3HW

15 July 2018

## Wave Muswell Hill CIO

Trustees' Annual Report and Financial Statements for the period 1 February 2017 to 31 December 2017

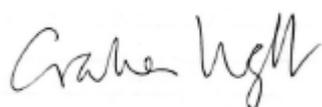
### Statement of financial activities for period 1 February 2017 to 31 December 2017

| <b>Incoming resources</b>       | Unrestricted (£) | Restricted (£) | Total (£)     |
|---------------------------------|------------------|----------------|---------------|
| Donations from Wave             | 45,985           | 0              | 45,985        |
| Corporate donations             | 2,125            | 0              | 2,125         |
| Personal donations              | 946              | 0              | 946           |
| <b>Total donations</b>          | <b>49,056</b>    | <b>0</b>       | <b>49,056</b> |
| Charitable activities           | 1,313            | 0              | 1,313         |
| Other trading activities        | 1,870            | 0              | 1,870         |
| <b>Total Incoming Resources</b> | <b>52,239</b>    | <b>0</b>       | <b>52,239</b> |
| <b>Resources expended</b>       |                  |                |               |
| Direct charitable activities    | 2,197            | 0              | 2,197         |
| Indirect charitable activities  | 30,187           | 0              | 30,187        |
| <b>Total Resources Expended</b> | <b>32,384</b>    | <b>0</b>       | <b>32,384</b> |
| <b>Net Movement of Funds</b>    | <b>19,855</b>    | <b>0</b>       | <b>19,855</b> |

## Balance sheet as at 31 December 2017

| <b>Assets</b>                | Unrestricted (£) | Restricted (£) | Total (£) | <i>Prior Year<br/>(£)</i> |
|------------------------------|------------------|----------------|-----------|---------------------------|
| Bank accounts                | 18,335           | 0              | 18,335    | 0                         |
| Cash                         | 145              | 0              | 145       | 0                         |
| Debtors                      | 1375             | 0              | 1375      | 0                         |
|                              | 19,855           | 0              | 19,855    | 0                         |
| <b>Liabilities</b>           |                  |                |           |                           |
| Creditors & accruals         | 0                | 0              | 0         | 0                         |
|                              | 0                | 0              | 0         | 0                         |
| <b>Net assets</b>            |                  |                |           |                           |
|                              | 19,855           | 0              | 19,855    | 0                         |
| <b>Reserves</b>              |                  |                |           |                           |
| Balance brought forward      | 0                | 0              | 0         | 0                         |
| Surplus/(Deficit) for period | 19,855           | 0              | 19,855    | 0                         |
|                              | 19,855           | 0              | 19,855    | 0                         |

### Approved by trustees



Graham Wright  
Chair and Interim Treasurer



Sarah Carr  
Secretary

## Notes to the accounts

### 1. Accounting policies

#### 1.1. Accounting period

Wave Muswell Hill CIO's financial year is a calendar year. As the CIO was incorporated on 1 February 2017, the Trustees Report and Financial Statements have been prepared for the period of 11 months from 1 February 2017 to 31 December 2017.

#### 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. Changes on previous years.

As this is the charity's first year of operating, there are no changes to report to accounting policies, conventions, or previous years' results.

#### 1.5. Charitable funds

Accounts differentiate between restricted and unrestricted funds. All funds received in 2017 are unrestricted. The income of the charity can therefore be applied at the discretion of the trustees in furtherance of their charitable objectives of the charity.

#### 1.6. 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. No material item of deferred income has been included in the accounts.

#### 1.7. 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.

#### 1.8. 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.

#### 1.9. Irrecoverable VAT

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

## Notes to the accounts *(continued)*

### 1.10. 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

### 1.11. 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.

### 1.12. 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.

### 1.13. 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.

### 1.14. Examiner fees

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

## 2. Source of incoming resources

Unincorporated organization Wave managed donations on behalf of Wave Muswell Hill CIO from 1 February to 30 April 2017 until Wave Café's bank account was opened on 28 April 2017. The majority of income has continued to be given through Wave throughout the year.

## 3. Analysis of expenditure

The vast majority (around 85%) of the charity's support costs are related to staffing, so allocation of indirect expenditure to charitable activities is heavily determined by analysis of time devoted to these activities. Using this method, we estimate allocated costs to our four primary activities in 2017 as follows:

|                                 |            |
|---------------------------------|------------|
|                                 | (£)        |
| • Running café events           | 12,810     |
| • Exploration and development   | 11,291     |
| • Communication with supporters | 7,433      |
| • Grant applications            | <u>850</u> |
|                                 | 32,384     |

## 4. Employees

Wave Café has one full time employee and one part time employee working 1 day/week. No payments were made to any employee other than salary and reimbursement of legitimate expenses incurred. The charity made no redundancy payments during the reporting period.

More detailed information on the accounts can be downloaded from the Wave Cafe web site or from the Charity Commission at [www.charity-commission.gov.uk](http://www.charity-commission.gov.uk).

## Appendix – Summary of Pop-Up events in 2017

- 1. February 2017: Pop-Up Café at Jackson's Lane: Circus, live music and creative fun**  
Our first Pop-Up was perfectly timed to mark our formal constitution that month. We were privileged to partner with Jackson's Lane and co-host the event at their premises. We had circus artist Kaveh Rahnama and young song writer and performer Darcy Salt sharing their talents. The London Loom introduced us to the art of weaving.
- 2. March 2017: Pop-Up Café at Flesh & Flour: The sounds and flavours of Muswell Hill**  
This was a celebration of everything Muswell Hill, with food from local producers and music from local performers Emily Bleakley and Lizzie Smosarski. We were royally entertained by 'improv' group Electric Priests, and many revealed hidden talent contributing to an illustration of Muswell Hill's distinctive street scene under the direction of local artist Jo Chappell.
- 3. April 2017: Pop-Up Café at Feast on the Hill: Acoustic music, poetry and home-made food**  
Our April Pop-Up at Feast created a unique and heart-warming atmosphere. The poetry sets by Wave Club member Jess Hardie and Abe Gibson truly brought the audience together and inspired a few guests to come up with their own poems. Concert harpist Fontane Liang, a music therapist, fired the room and the dance floor with her enthralling performance.
- 4. May 2017: Pop-Up Café at The Clissold Arms: Magic, jazz and crafts**  
May's Pop-Up was another success. Many regular guests attended, as well as some new faces who enjoyed our now well-known inclusive atmosphere. Magician Brendan Patricks astonished the audience with stunning tricks and Three Deuces played some of their folk composition for our pleasure. Many of our guests got very creative with Jo Chappell's paper marbling workshop.
- 5. June 2017: Stall at Midsummer Muswell: Vision sharing and community creative activities**  
Our stall at the Midsummer Muswell festival was highly effective at increasing visibility in the community. Festival goers who visited our Wave Café stall were able to hear of our vision and plans first hand and sign up to get involved. Many guests tried their hand at pompom making, weaving and card decorating, facilitated by local artists Laura, Alex and Gillian.
- 6. July 2017: Pop-Up Café at the Pavilion: Beatbox, sensory activities and clay workshop**  
Our evening at The Pavilion was one to remember. Singer and beatboxer Tom McConnell performed and gave us all a lesson in beatbox basics - his rendition of the Jungle Book classic "I Wanna Be Like You" got the crowd singing along. Becky, the founder of Sensory Spectacle, had prepared sensory activities for our guests to enjoy, and Wave offered a clay workshop for those that wanted to get creative. And for fun memories together, guests were invited to take photos with their new found friends in a photo booth. The food was a treat for the taste buds.
- 7. November 2017: Pop-Up Café at Alexandra Palace: Line dancing, music, magic and creativity**  
Autumn saw us devote more attention to longer term venue options and partnerships. Having reviewed our learning from the Spring and Summer Pop-Ups, we ran one more in November, put together in collaboration with Alexandra Palace in their iconic Palm Court. The venue looked predictably fabulous. Familiar and new friends enjoyed an evening of live music performed by local band Intention, the triumphant return of magician Brendan Patricks, and a very well received session of line dancing led by Romana Kaye. This was our best attended event yet.





for more information about Wave Café  
see [www.wavecafe.org](http://www.wavecafe.org)  
or contact [info@wavecafe.org](mailto:info@wavecafe.org)