THE MOTIVATION CHARITABLE TRUST

England & Wales · Charity number 1079358

Details

Other names	MOTIVATION
Status	Registered
Legal form	Charitable company
Company number	03916496
Registered	2000-02-11
Register	View on the Charity Commission register

Contact

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Activities

Objects: 1) TO RELIEVE PEOPLE WITH DISABILITIES BY METHODS INCLUDING (WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING) THE FOLLOWING:I) UNDERTAKING, FACILITATING AND IMPROVING THE DESIGN, CONSTRUCTION AND FABRICATION OF EQUIPMENT, MACHINES, COMPUTER PROGRAMMES AND OBJECTS OF ANY DESCRIPTION FOR USE BY OR IN THE REHABILITATION OF PEOPLE WITH DISABILITIES AND THEIR RELATIVES AND CARERS.II) EDUCATING AND INFORMING THE PUBLIC IN RELATION TO THE UNDERTAKING, FACILITATION AND IMPROVEMENT IN THE DESIGN, CONSTRUCTION AND FABRICATION OF SUCH EQUIPMENT, MACHINERY, COMPUTER PROGRAMMES AND OBJECTS.III) PROVIDING TRAINING, EDUCATION AND INFORMATION IN RELATION TO THE REHABILITATION OF PEOPLE WITH DISABILITIES AND THEIR RELATIVES AND CARERS.2) THE BENEFIT OF SUCH ONE OR MORE CHARITABLE INSTITUTIONS OR FOR SUCH OTHER CHARITABLE PURPOSES IN ANY PART OF THE WORLD AS THE DIRECTORS FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: Motivation is an international development charity supporting people with mobility disabilities. Working with local, national and international partners, we have been transforming the lives of disabled people for over 30 years. Our high quality, low cost wheelchairs, supported with innovative training

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programmes help disabled people to gain independence, confidence and hope for the future.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE NATIONAL AND OVERSEAS
- Ethiopia
- India
- Kenya
- Malawi
- Nepal
- Pakistan
- Sri Lanka
- Sudan
- Tanzania
- Uganda
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,006,722	£3,953,659	£462,283	18
2023-12-31	£3,534,938	£3,465,238	£409,220	16
2022-12-31	£3,284,282	£2,829,276	£407,938	15
2021-12-31	£2,469,150	£3,130,926	£-47,068	26
2020-12-31	£2,381,710	£2,872,676	£614,707	29

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Trustees

Name	Role	Appointed
David Green		2021-02-10
Jen Browning		2016-02-04
Jennifer Wong		2024-01-24
Kirsty-Ann Cutler		2022-10-20
NIGEL DANIEL		2015-11-12
Richard Charles Hawkes		2015-10-01
Tony Charalambides		2022-10-20

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THE MOTIVATION CHARITABLE TRUST

England & Wales - Charity number 1079358

Accounts

Trustees' Annual Report and Financial Statements 2024

For the year ending 31 December 2024

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Chair's Introduction

I was honoured to take up the role of Chair of the Board in January and am grateful for the legacy left by Richard Hawkes, OBE, who expertly led Motivation for the past nine years. Under his guidance, our strategic approach is more deeply rooted in humanitarian and inclusion values, focusing on disabled people's empowerment through decentralisation of decision-making and leadership and inspiring lasting change. This approach has been instrumental in fostering sustainable development and ensuring that our efforts are informed by the communities that we serve.

It is clear that global development is now experiencing unprecedented changes that directly influence our mission. Progress in reducing extreme poverty and other development goals has stagnated and the challenges are compounded by reductions in international aid, demographic shifts and humanitarian and environmental crises. These factors threaten to push millions more into poverty, making the achievement of the 2030 Sustainable Development Goals increasingly difficult.

In this context, our vision of disabled people's full inclusion and equitable participation can appear more distant than ever. That is why we maintain a sharp strategic focus on working where and how we can have maximum sustainable impact. We prioritise initiatives that align with the governmental policies and priorities of the countries we work with and that build on the work of our partners who are already working within communities we serve.

Our goal is to ensure that positive change is embedded and continues beyond the lifespan of individual projects, fostering resilience and independence in an eco-system which allows disabled people to thrive and contribute.

Reflecting on the past twelve months, I am proud of our achievements. They stand out against the backdrop of an increasingly challenging external environment and demonstrate our resilience and commitment to our mission, even amid economic and political uncertainties.

The way forward will continue to be difficult and so we will keep building our capacity to navigate this unpredictable landscape. This will include improving operational efficiencies, reducing costs, and accelerating our progress on the autonomy of our East Africa and South Asia offices.

We will also improve sustainability by working even more closely with national governments to harmonise our objectives with their priorities and building national income generation.

To all our donors, partners, and stakeholders – we are deeply grateful for your unwavering commitment, especially as funding becomes more competitive and constrained. Your support is vital, and we ask that you continue to back us as we sustain and expand our work, which is more critical than ever.

I am very grateful to our Trustees and Directors, who freely give their time and expertise to guide Motivation. Special thanks go to Richard Hawkes and Nigel Daniel for their generous support during my transition into this role.

Additionally, I would like to extend my thanks to Amanda, our senior management team, staff and volunteers. Their dedication, resilience and passion inspire me daily and are the driving force behind our continued progress.

David Green, Chair of Trustees

CEO’s Introduction

Motivation’s reason for being is that disabled people everywhere face disproportionate barriers to inclusion.

Despite being the world's largest minority, disabled people’s rights, needs and choices are often overlooked. Stigma, discrimination and exclusion from essential services such as clean water and sanitation, healthcare, education, employment, and community and public life are likely to be everyday experiences. Globally, disabled people’s life expectancy is a shocking 20 years less than non-disabled people.

The challenges are often even more acute for the 80% of disabled people who live in less-resourced settings.

Wanting a fairer and more inclusive world has been a shared global ambition for many years, enshrined in United Nations conventions, signed up to by 185 countries globally, and legislated for in national strategies and equality laws.

Inclusion also makes financial sense. Evidence shows that the financial benefits of inclusion outweigh the cost of providing support and countries lose between 3% and 7% in GDP if they fail to include disabled people.

That’s why this year’s cuts to international aid and the increasing political hostility to disability is both depressing and baffling. It threatens to turn back the clock on progress made for disabled people everywhere. It cuts off the huge contribution disabled people make to our societies.

Disability affects almost half the pension-age population in the UK, and most of us will feel the impact of disability on friends or family members, wherever we live in the world.

In 2025, we launched the *Now More Than Ever* campaign to inspire collective action in support of disability organisations and to push back against calls to deprioritise this most underserved community.

Our goal was also to demonstrate our unwavering commitment to our community and to affirm our belief that inclusion is a fundamental human right that must be recognised and realised.

Collaboration to defend inclusion is critical. Every voice counts. And when voices, organisations find common ground on things that matter to us all, and reach consensus, it works to uphold principles and values.

We will continue to work with other organisations to amplify the voices of our community of disabled people who want the right to contribute to their community, not be excluded by it. We will continue to champion these rights.

I am in awe of our community of disabled people, their caregivers, the team at Motivation and of our partners who work tirelessly to make the world fairer for all.

I want to thank everyone in our community for the amazing work you do for others.

This report reflects not only the challenges of the past twelve months but also celebrates the incredible achievements we have made together as a community.

Amanda Wilkinson, Chief Executive Officer

About Us

Glasses, hearing aids and wheelchairs – known as assistive technology or AT – are essential for a healthy, productive and independent life. In fact, they are so vital that access to AT is a human right, enshrined in the United Nations' Convention on the Rights of Persons with Disabilities.

But in countries like India, Kenya, Malawi and Uganda, less than 10% of people have the wheelchair they are entitled to.

And even with a wheelchair, people face a world full of badly designed buildings, inaccessible transport, discrimination and negative stereotypes.

Motivation works to change that by supporting systemic change – working with partners in governments, clinics, businesses, communities and families to find practical solutions and remove the barriers that disable people.

WE BELIEVE WE ALL HAVE A ROLE TO PLAY IN SPEAKING OUT FOR RIGHTS AND INCLUSION

Motivation Charitable Trust works with the parents and caregivers of disabled children, so they can support their child's early development, build support networks and increase their household income.

We work with families and communities to challenge stigma and build support for disabled people's equal access, participation and inclusion.

We work with clinical, rehabilitation and community health professionals so disabled people can access services that assess, prescribe and fit wheelchairs to each person's specific needs and train them how to use, maintain and repair their chairs.

We work with policy and decision makers to secure and act on disabled people's rights.

Motivation Direct Ltd (MDL), our social enterprise, designs and supplies wheelchairs so that users have a choice of products that meet their needs, suit the environment they live in, give them proper fit and postural support, are safe and durable and are affordable to buy and maintain.

MDL also designs and supplies robust and affordable sports products, so that more people can get involved in more activities, with all the fun, health and social benefits that brings.

All of the profit from the social enterprise goes back into our charity's work.

MOTIVATION WORKS FOR A WORLD WHERE EVERYONE HAS THE OPPORTUNITY TO REACH THEIR FULL POTENTIAL

We believe that should happen for everyone, everywhere, always – not just as part of charitable or philanthropic projects. So, we work to find solutions and we share evidence of what works to inspire practical, long-term change that is embedded in and owned by partners in the countries where we work.

Together we aim to break down social barriers and make a more accessible, equal and inclusive world and make sure the impact lasts well beyond the life of any project.

Our Impact

We exist to make a difference. We exist to help make sure that everyone has the respect, choice and opportunity they are entitled to.

That might be by changing everyday attitudes. It might be by building skills and knowledge. It might be through the design and provision of assistive technology (AT), such as wheelchairs.

MOTIVATION IMPACTED THE LIVES OF AT LEAST 249,000[1] PEOPLE IN 2024

BETTER QUALITY OF LIFE

- 1,571 disabled people were individually assessed, prescribed and fitted with wheelchairs and offered mobility and life skills training through our wheelchair service partners.
- 624 disabled people and caregivers were active in peer-support groups and built village savings and loan associations, strengthening their knowledge and confidence and improving their household income and financial independence.
- 203 experienced and skilled wheelchair users were trained to take on roles as trainers and mentors to their peers, including sharing wheelchair skills, continence management, self-care and disability and women's rights.
- 80 disabled women and girls took part in sports – having fun, improving their health, confidence and wellbeing and challenging stereotypes in their communities.
- 454 disabled children developed their abilities to eat, drink, move, communicate and play as their caregivers applied the skills and confidence they developed via Motivation training and support they gave each other via peer groups.
- 697 caregivers and family learnt about wheelchair skills and maintenance, to better support their relatives as they take charge of their new, appropriate wheelchair.

MORE ACCESS TO AT

- 9,558 wheelchairs were sold to customers in 23 countries, with many distributed to other countries via humanitarian and charitable organisations.
- 101 more sports chairs are available to players, meaning more people can take part in more sport and games on a regular basis and opening up all the positive benefits that brings.

IMPROVED WOMEN'S HEALTH

- 320 disabled women and family members learnt more about women's rights and sexual and reproductive health.

[1] Honesty is one of our core values, so here's how we calculate those figures:

1. Firstly, we keep track of the number of people who take part in the activities we run with our partners;
2. Next, we do our best to make sure we don't double count, e.g. most disabled children's caregivers take part in both training and parent support groups, so we only count them once;
3. Finally, for everyone who has taken part we estimated how many people that indirectly impacts, e.g. when a disabled person gets the wheelchair and services they're entitled to, that has a positive knock-on effect for an average of 3.5 family members.

Stronger wheelchair services

- 502 clinicians, 101 technicians and 120 community-based rehabilitation workers learnt or built on their skills and knowledge around appropriate wheelchair provision.

Greater community support

- 227 staff from civil society, non-governmental and governmental organisations and 638 corporate staff increased their understanding of disability rights and assistive technologies such as wheelchairs.
- 1,736 community members experienced and learnt about disability rights, appropriate wheelchair provision and inclusion.

12,810 disabled people were directly impacted and an estimated 175,853 disabled people were indirectly impacted

None of our work would be possible without the disabled people, families, communities, partners, supporters and funders that we work alongside.

Thank you each and every one of you.

Our Partners and Customers

In 2024, we delivered projects with partners in Bangladesh, India, Kenya, Malawi, Tanzania and Uganda.

Bangladesh: Centre for Disability and Development; Centre for Rehabilitation of the Paralysed; and Humanity and Inclusion.

Kenya: AIC Kajiado; AIC Litein; APDK Machakos; APDK Nairobi; APDK Nakuru; Bethany Kids; Caritas Meru; Disability Community Centre, Maua; Hope Mobility; Jomo Kenyatta University of Agriculture and Technology; Jomo Kenyatta University of Agriculture and Technology – Enterprises; Joy Land Special School; Joy Town Special School; Kibwezi Disabled People's Organisation; KNPC; Latter-Day Saints Charities; Meal-a-Day UK; Ministry Labour and Social Protection; Ministry of Health; Muranga County Government; Nalondo Special School; National Council for Person's With Disabilities; Nyabondo Rehabilitation Centre; Physical Therapy; and Voluntary Organisation for International Cooperation; and Walkabout Foundation.

India: Blind People's Association; Carers Worldwide; Christian Hospital Chhatarpur; Composite Rehabilitation Centre, Ahmedabad; Dhwani Foundation; Divyang Mythri Sports Academy; International Committee of the Red Cross – SEARO; Kerala Institute of Medical Sciences; Foundation Margadarshi; The Association of People with Disabilities; National Institute of Speech and Hearing; Poovanthi Institute of Rehabilitation and Elderly Care; Prakhyata Abhinand Charitable Trust; Rajasthan Mahila Kalyan Mandal; Ramachandra University, Chennai; Samerth Charitable Trust; Shodharam Foundation; Sittruli Foundation; State Government of Karnataka; Uma Educational and Technical Society; and Vishwas Foundation.

MALAWI: Feed the Children Malawi; MACODA; Malawi Against Physical Disabilities; Ministry of Gender, Disability and Social Welfare; Ministry of Health; Queen Elizabeth Central Hospital; Salvation Army; and World Relief Malawi.

TANZANIA: Kilimanjaro Christian Medical University College and Muhimbili University of Health and Allied Sciences.

UGANDA: Buikwe District Local Government; Gulu Disabled Persons' Union; Gulu Regional Referral Hospital; Mulago Orthopaedic Workshop; Uganda National Association of Cerebral Palsy; Uganda Society for Disabled Children; and Uganda National Action on Physically Disabled.

Our social enterprise reached customers in over 20 countries. But they are not just any old customers. We only sell wheelchairs to customers who are as committed as we are to appropriate provision, i.e. to making sure that each person is professionally assessed, prescribed and fitted for a wheelchair that meets their need and the environment they live in.

In 2024, these customers were based in Afghanistan, Amman, Australia, Canada, China, Côte d'Ivoire, Ethiopia, France, Germany, India, Jordan, Juba, Kazakhstan, Kenya, Lesotho, Malawi, Mexico, Myanmar, Nepal, Papua New Guinea, Portugal, Timor Leste and the UK.

PARTNERSHIPS ARE CRITICAL TO OUR WORK

We thank each Trustee, CEO, manager, member of staff and volunteer for your professionalism, dedication and support shared commitment to people's right to appropriate assistive technology and services.

WE ACHIEVE MORE TOGETHER THAN WE CAN ALONE

Achievements and Performance

User Leadership: Build relevance, credibility and impact by being systematically informed by and accountable to our stakeholders

Objective	Achievement
Consult project participants and partners on design, delivery or learning across at least 75% of projects	**Achieved:** 100% of projects consulted participants and partners during their design, delivery and evaluation. This included input from wheelchair users, the parents and caregivers of disabled children, Disabled People's Organisations, community/opinion leaders, Government ministries, implementation partners, wheelchair service partners and clinical, technical and rehabilitation professionals. They provided valued input around need, geography, context, monitoring, and anticipated risks and mitigation plans.
Promote project participants' and partners' views through at least six pieces of advocacy or communication work	**Achieved:** active members of ATscale's (global partnership for assistive technology) Comms and Advocacy Task Team, delivering *Unlock the Everyday* campaign; broadcast two interviews with people with lived experience to celebrate Disability Pride Month and International Women's Day; stories contributed by a disabled girl, the mother of a disabled child and wheelchair users from Malawi and Kenya shared across our social media platform and website. On International Wheelchair Day, three disabled people shared their opinions on what access to appropriate AT had meant to them.
Develop a strategic plan for continued localisation of governance, leadership, funding and delivery	**Partially achieved:** We strengthened our India Board, onboarding three new Trustees and managed the succession of a new Managing Trustee, Motivation India's first female Chair. We consulted widely with partners in countries and regions of operation to inform localised strategies for India and Africa. A key step for regional sustainability is the development of national manufacture in Kenya, which aims to both catalyse the development of a wider sustainable wheelchair ecosystem and help to financially sustain and strengthen our regional team and our inclusion programme.
Establish a Business Development Board, with representation by people with lived experience of disability, to build networks and communications on topics which are important to them	**Partially achieved:** We developed the terms of references and recruited members during 2024 and launched in July 2025. The Development Board is made up of a community of influencers and connectors who are committed to social justice and believe in a more equitable world. Members actively help to raise awareness of

	Motivation and unlock new funding opportunities. Recruitment for additional members is ongoing.

PRODUCTS: BUILD A CHOICE OF HIGH-QUALITY MOBILITY PRODUCTS THROUGH PRODUCT DESIGN, DEVELOPMENT AND SUPPLY

Objective	Achievement
Develop and begin to implement sport products strategy	**PARTIALLY ACHIEVED:** We developed a new FrameRunner product that will launch in late 2025. This compliments the recent announcement that frame running will make its debut at the 2028 Paralympics.
Extend Motivation's mobility product offer to disabled people by developing and funding two proposals for new products	**ACHIEVED:** We developed several proposals for new products and are now actively working to secure funding to start the design and development work.
Raise awareness and effective use by making product information widely available and accessible to disabled people	**PARTIALLY ACHIEVED:** We updated product manuals and are continuing to develop the content and ensure accessibility of information available on-line for customers of our products.
Strengthen the social enterprise in India in order to contribute to the fulfilment of Motivation India's objectives	**ACHIEVED:** MDIPL, our Indian social enterprise, achieved record sales of 1,169 wheelchairs, a 29% increase on the prior year sales (908 units).

SERVICES: IMPROVE WHEELCHAIR USER OUTCOMES THROUGH APPLICATION OF OUR CLINICAL, TECHNICAL AND INCLUSION EXPERTISE

Objective	Achievement
Extend the scope and reach of projects in East Africa and South Asia	**ACHIEVED**: In South Asia, eight new partners were added to the existing network of 50+ project partners, working together on disability inclusion, building the capacity of the rehabilitation workforce, and increasing awareness about the role and value of appropriate assistive technologies. In East Africa, connections were built with five countries beyond current location, with discussions held with contacts in Ethiopia, Nigeria, Somali land, South Sudan and Tanzania.
Build service delivery capacity by increasing the number of organisations commissioning training	**ACHIEVED**: In South Asia we were commissioned to provide training by 17 organisations, reaching 350 people in NGOs, Government agencies, universities and professional associations. This included training on wheelchair provision, referral and follow-up. In East Africa, as well as the continuing partnership with Jomo Kenyatta University in Kenya, discussions were completed with training institutions Ethiopia, Tanzania, Malawi and Uganda. Funding was

	secured for skilled workforce development in Tanzania and Malawi.
Monitor and report improvements in quality-of-life of disabled people who participate in projects	ACHIEVED: quality of life tools developed by the University of Bangor were adopted across many of our projects, with 120 disabled people sharing data about their experience of changes in aspects of life such as contributing at home, work or in the community, levels of pain or discomfort, mood, and self-esteem since having access to an appropriate wheelchair and support services.
Further embed the social model of disability into our theory of change and all programme design and delivery	ACHIEVED: the social model is a core value and is woven through our language, activities and the consultative development of our 2025–2030 strategy.

POLICY AND PRACTICE: DRIVE CHANGE IN OUR SECTOR THROUGH USER-LED AND EVIDENCE-BASED ADVOCACY

Objective	Achievement
Widely communicate and promote our approach, values and learning	ACHIEVED: our values inform all of the work we deliver. In 2024, we embedded these values and approach via the 'Make Space for Disability' theme that ran throughout social media, fundraising and advocacy across the year.
Publish outcomes and learning for all completed projects and around the core issues of climate change, gender and the Sustainable Development Goals as they relate to disability	PARTIALLY ACHIEVED: we completed two background papers the evidence around assistive technology and climate change and assistive technology and gender. These are used to inform and illustrate communications and fundraising. We gathered ongoing monitoring and evaluation data and external evaluations of completed projects but have not had the capacity to publish them. Learning was, however, shared via partners and sector networks.
Develop a measure and record opportunities to share policy- and process-relevant learning on disabled people's inclusion	NOT ACHIEVED: although we shared policy and process relevant learning via peer review of sector documents, stakeholder meetings and key sector fora, we were unable to develop a suitable tool to measure this activity. This has been rolled into our 2025 strategic objectives and priorities.
Further embed the social model of disability approach into our comms and advocacy	ACHIEVED: we developed and refined our organisational tone of voice and developed language use guidelines reflecting the social model. As above, the approach was also rolled out via our 'Make Space for Disability' theme.

EFFECTIVENESS: DELIVER MAXIMUM IMPACT THROUGH OUR GOVERNANCE, MANAGEMENT AND DELIVERY SYSTEMS

Objective	Achievement
Further increase diversity, skills and experience offered by global Boards	**PARTIALLY ACHIEVED:** We have increased the size, diversity and skills of the India Board. We have revised and improved a DEI policy and have devised a questionnaire for staff and Trustees so that we can better benchmark and improve upon the diversity of our Boards, team and volunteers,
Run a consultative, global development process for the 2025–2030 organisational strategy	**ACHIEVED**: we consulted 82 individuals and organisational stakeholders, including wheelchair users, NGOs, INGOs, governments, global sector organisations, peer trainers, sports associations, institutional funders, private donors and MDL customers across East Africa, South Asia and Europe. All staff were also consulted and provided advice and identified key activities and performance indictors across the strategy development process.
Increase staffing and benchmark diversity to ensure impact and credibility, focusing growth in East Africa and South Asia	**PARTIALLY ACHIEVED**: We increased staffing in India and in Africa in both programme and communication roles. We consulted widely on best practice in benchmarking diversity both within the development sector and with HR and GDPR specialists and will disseminate and gather data from our Boards, staff and volunteers in Q3 2025.
Strengthen IT, finance and HR systems, processes and policies	**PARTIALLY ACHIEVED**: We revised and implemented strengthen organisational finance manuals and have strengthened team resources in the UK and in Kenya. We embarked on the development of a new virtual finance platform to be used globally to improve efficiency. The full implementation has been delayed and will require continued focus to achieve a successful full-team roll-out this year.
Manage risk in global funding environment by increasing the diversity of funding sources	**PARTIALLY ACHIEVED**: We strengthened fundraising from corporate partnerships in India and the UK onboarding new companies as long-term supporters. However, the funding environment remains very challenging in a turbulent political landscape.

Fundraising Highlights

We are incredibly grateful to our donor community for their wonderful support in 2024.

In a year marked by global uncertainty and shifting donor priorities in response to the cost-of-living crisis in the UK and beyond, our donor community continued to demonstrate remarkable generosity, allowing us to continue our work in supporting disabled people across India, Kenya, Malawi and Uganda.

Support from the public

Our wonderful community of individual donors were an essential part of our fundraising in 2024, providing us with consistent support throughout the year. In addition:

- David Green, Trustee and David Pedley took part in the formidable 24 Peak Challenge, summiting 24 peaks in the Lake District over a period of two days, raising over £6,200 for Motivation!
- Annie Maw took part in a sponsored ascent of Glastonbury Tor in a Motivation Rough Terrain wheelchair, resulting in a £5,400 donation to Motivation.
- Our Christmas appeal raised over £40,000, highlighting the importance of our work with the parents/caregivers of disabled children.
- Gifts in Wills provided over £46,000 of valuable funding. We are always so grateful to those who remember Motivation in their Will, helping us to fund the next chapter of our work.

Support from grants, foundations and corporate donors

Our corporate and grant-giving trust and foundation supporters played a vital role in our work in 2024, enabling us to deliver ambitious, long-term projects across East Africa and India. Key highlights included:

- Support from the Pro Victimis Foundation and ATscale towards our flagship Made AT Kenya project, where we are setting up a brand-new wheelchair manufacturing hub in Nairobi, providing quality wheelchairs in Kenya, with plans to replicate the model in other African countries.
- Funding from Church of Ireland Bishop's Appeal, Guernsey Overseas Aid and Development Commission, The James Tudor Foundation and smaller donations from other funders, helped us to launch phase two of Tunaswasi ("We are thriving"), a multi-year project to improve the independence, health and wellbeing of 360 disabled children and young people living in Eastern Uganda.
- Funding from Else Kröner Fresenius Stiftung and The Lewin Trust, towards our Survive & Thrive project, which will radically change the lives of children with cerebral palsy, their caregivers and families in Malawi.
- We continued our Swablamban/Self Reliance project in Chattisgargh, India, with funding from the Rangoonwala Foundation and The Fairfield Charitable Trust. Now in its second year, this 3-year project aims to improve the quality of life of 250 children and adults with locomotor disabilities across two districts in India and Nepal.

- Valuable funding from The CareTech Foundation and Latter Day Charities towards our Personalised Wheelchair Services project in Kenya, with gift in kind support from Jomo Kenyatta University of Agriculture and Technology.
- Volunteering support from State Street, NTT Data and Apple in India, with staff participating in various activities including a wheelchair basketball event, build-a-wheelchair workshops and disability awareness sessions.

Overall, in 2024, we raised £277,899 of unrestricted income and raised an amazing £1,177,916 of restricted income. We extend our heartfelt thanks and gratitude to all our donors, whose shared values and commitment to our mission contribute to making the world a fairer place for disabled people.

Our fundraising supporters

- ATscale, Global Partnership for Assistive Technology
- APISERO Global Integration Solutions Private Limited
- CareTech Foundation
- Church of Ireland Bishop's Appeal
- Else Kröner Fresenius Stiftung
- Guernsey Overseas Aid and Development Commission
- James Tudor Foundation
- Latter-Day Saints Charities
- NTT Data
- Peacock Charitable Trust
- Pro Victimis Foundation
- Rehabilitation Engineering Research Center on Recreational Technologies (RERC Rec-Tech)
- State Street Foundation
- St James's Place Foundation
- The Fairfield Charitable Trust
- The Lewin Trust
- The Lyndal Tree Foundation
- The Patrick & Helena Frost Foundation
- White Top Foundation
- Volkart Foundation
- ZVM Rangoonwala Foundation

Financial Review

The results for the year are set out in the Financial Statements. The consolidated position of the charity at the end of 2024 is shown in the Balance Sheet.

Summary

Motivation saw strong levels of income in 2024, with funding in both our social enterprise and charity exceeding 2023 and 2022 levels. As profits generated by social enterprise play an important part in funding our charitable work, higher sales of wheelchairs through Motivation Direct Limited were a welcome improvement.

Grant funding received in 2024 was higher than in 2023 and spend on delivering projects increased compared to 2023.

Operating costs continued to be tightly controlled, building on the savings achieved in 2023 and we continued to defer any non-essential expenditure.

Motivation faces a further period of financial challenges, although we are confident that we can continue operating and have improved liquidity. As stated in last year's Annual Report, in 2020 Motivation secured £0.5m in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS). The two loans are repayable over five years (September 2021–26) and all repayments in 2024 were made on time.

In common with many charities and companies, the financial position remains challenging. However, the start of the year shows that positive developments for Motivation have continued into 2025. The financial outlook is considered in more detail in the 'Going Concern' section.

Review of financial results

The total income generated was £4.06m (2023: £3.5m), of which £2.8m was unrestricted (2023: £2.8m) and £1.2m was restricted (2023: £0.8m). At 31 December 2024, the charity had net assets of £0.5m (2023: net assets £0.4m).

The principal funding sources of the charity in the reporting period were the same as in previous years:

- Trading from the sale of products via Motivation Direct Limited;
- Fundraising, including donations, legacies and events, as well as gifts in kind;
- Grants earmarked for delivering our charitable activities and programme partnerships.

This supports the key objectives of the charity by providing income from a diverse range of sources.

Our largest source of income continues to be from sales of mobility products. Sales at £2.5m saw a slight increase on 2023.

Unrestricted income from donations and legacies was in line with 2023 at £0.3m (2023: £0.3m).

Overall, our income in 2024 (£4.0m) was higher than in 2023 (£3.5m).

Total expenditure was £3.9m (2023: £3.5m), of which £3m was unrestricted or designated (2023: £2.8m) and £1m was restricted (2023: £0.7m). Note 4 to the Financial Statements shows how these funds were spent.

The overall result, was a deficit on unrestricted funds of £187k, meaning that Motivation's unrestricted reserves are showing a negative balance.

Our total restricted funds rose slightly during the year, partly due to two new projects where receipts exceed expenditure—Kenya National Manufacturing and CareTech.

Reserves and reserves policy

Motivation's Trustees think it is prudent to hold reserves for the following reasons:

- To protect against fluctuations in fundraising income;
- To ensure the continuation of Motivation's activity in the event of unforeseen setbacks;
- To enable the development of programmes in the event of reduction in funding; and
- To protect against fluctuations in contribution from the trading subsidiary.

The Trustees keep the reserves policy and the level of reserves under regular review. They have set a policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end, this target was £0.4m (2023: £0.3m) and the aim is to increase unrestricted reserves in 2025 to a reasonable level.

An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements.

Investment policy

The charity has no long-term investments, and its primary asset is cash in the bank. Trustees take a cautious approach towards investment, adopting a short-term, low-risk policy.

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. They considered several factors when forming their conclusion as to whether the use of the going concern basis was appropriate when preparing these financial statements. These included a review of updated forecasts to the end of 2026 and a consideration of key risks that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies) and programme grants, a portion of which is allocated to funding the charity's running costs. The charity continues to meet all the repayments required from the CBILS loans accessed during 2020.

Regular forecasting and scenario planning ensures that there is a realistic plan to rebuild reserves to the target set in the reserves policy over an acceptable timeframe.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact plans. These may be summarised as: a decline in income from

trading sales; falls in unrestricted donations and legacies; and a fall in programme income and expenditure leading to lower recovery of core costs.

Whilst the Trustees are confident in the plans for Motivation in 2025, they are mindful that the financial outlook is subject to change. With this in mind, they will continue to review the financial position closely and regularly. In addition, whilst the scenario planning does not indicate any immediate liquidity risks, appropriate measures will be taken if this changes.

After considering these factors, the Trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

Strategy 2025 to 2030

As we came to the final year of our 2021 to 2024 strategy, Trustees advised the Senior Management Team (SMT) on the organisation's overall strategic direction between 2025 and 2030. The SMT then led a wide consultation:

- With staff: in the first round of discussion, our teams in Kenya, India, Malawi, Uganda and the UK reflected on our learning from delivery of the current strategy, the internal and external context in 2024, the extent to which our change goal had provided a framework for success. In another round of consultation, we all reviewed our capacity to deliver, key actors we work with capacity to deliver and what capacities we would need to deliver our draft strategic goal.
- With stakeholders: teams across the organisation listened to 13 members of our Peer Mentor network and partners, customers, advocacy contacts and programme funders from 72 organisations.

Finally, the Trustees reflected on the outcomes of these consultations and reviewed and approved the new strategy.

Strategic goal, priorities and principles

Over the course of the next five years, we have set our ambition for our contribution to the ecosystems we work within in the following change goal:

BY 2030, THE COUNTRIES WE WORK WITH WILL HAVE CAPACITY TO MEET THE RIGHT TO MOBILITY AND INCLUSION OF ONE MILLION MORE DISABLED PEOPLE

We will focus our work on the following four priorities:

- **Rights & Inclusion**: promote and help to secure disabled peoples' right to mobility and inclusion.
- **Workforce**: increase the skills and capacity of the clinical, community and technical workers who support disabled people's mobility and inclusion.
- **Products**: design, manufacture, supply and develop the sustainable manufacture of a choice of mobility products.
- **Lasting change**: incentivise and support partners to put in place the people, products, systems and finance needed for sustainable assistive technology provision.

Our review also led to the identification of seven core principles to our way of working:

1. Respond to disabled people's voices and choices
2. Work in locations where we can deliver maximum impact
3. Work in support of national and state policies and priorities
4. Build, test and share practical solutions and best practice
5. Increase the uptake and use of credible evidence
6. Collaborate and cooperate across the AT and related sectors
7. Work with partners to embed change in the countries where we work

2025 Objectives

As we start to deliver against our new strategy in 2025, our key objectives are:

Rights and Inclusion

- Develop and incorporate information/training on inclusion and disability rights across programme and advocacy work
- Integrate a gender focus across programmes, including disaggregating data and sharing information on gender-based violence and sexual and reproductive health rights
- Expand programming using sport and games as a tool for inclusion

Workforce:

- Use curriculum integration and training-of-trainers to increase the number of wheelchair therapists who can assess, prescribe, fit and follow-up with wheelchair users
- Use training and advocacy to increase the number of community workers who can identify, screen, refer to appropriate services and follow up with wheelchair users in their communities
- Use curriculum integration and training-of-trainers to build a network of skilled workers to maintain and repair wheelchairs
- Review and improve our AT workforce training package content, format and marketing to extend quality and reach

Products

- Increase the range and choice in mobility products available globally
- Develop project partnerships to increase supply of products globally
- Complete, evaluate and communicate learning from Made AT Kenya national manufacturing project

Lasting change

- Strengthen and expand training, support and structure for our Peer Mentor network
- Research best practice and implement organisational plan to strengthen user leadership
- Communicate evidence of the impact and effectiveness of our approach to influence policy and practice
- Expand the number of actors actively engaged in the AT ecosystem

Structure, Governance and Management

The Charity is a company limited by guarantee and not having a share capital. It operates under the terms of its Articles of Association, as amended by Special Resolution on 31 January 2019. Copies are filed with Companies House and the Charity Commission.

Trustees

In 2024 the Board of Trustees consisted of seven members, who met five times across the year.

The Board contributes specialist knowledge from their fields of expertise, including global development, wheelchair service management, clinical provision, disability, finance, fundraising, strategy, business enterprise and commercial management.

Trustees are recruited by the Board based on a skills audit to identify the qualities and skills that are needed. A bespoke induction programme is delivered to all new Trustees by the Chief Executive Officer (CEO), the Senior Management Team and existing Trustees. Trustees may request training through the Company/Charity Secretary, who will also notify the Trustees of relevant courses. However, standard practice is that the Company/Charity Secretary attends relevant training courses and then reports to the Trustees on key issues.

The Board of Trustees is responsible for overseeing the governance of the organisation whilst the CEO is responsible for ensuring that the organisation continues to develop and grow in line with the objects of the charity and its strategic plan.

Chief Executive Officer

Day-to-day responsibility for the management of Motivation lies with Amanda Wilkinson, the CEO, reporting directly to the Board of Trustees and responsible for implementing the Board's policy decisions. The CEO provides leadership and direction in Motivation's efforts to deliver on its mission alongside the senior management team.

Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses and related party transactions are disclosed in Note 6 to the Financial Statements. Motivation aims to pay around the median level for a charity of our size. For this purpose, we undertake informal annual benchmarking of peer charities and cross-reference this against local cost-of-living indices and what the charity can afford.

Staff

Motivation employed 43 staff across five offices in 2024, with seven staff in Kenya, three in Malawi, three in Uganda, 11 in India teams and 19 in the UK.

Volunteers

In 2024, we continued to receive ongoing support from numerous skilled volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities.

Equality, diversity and inclusion

We continue to champion diversity and inclusion across Motivation. We are committed to putting our values into action and making all staff feel proud of Motivation as a diverse, inclusive employer.

We aim to reduce any barriers to joining our team, to offer an adaptable and accessible workplace and to ensure no discrimination exists in our policies, processes or culture.

We regularly seek and act on feedback from all staff, so everyone has a chance to inform how Motivation is run and make suggestions for how we can improve. Staff can contact the Senior Management Team in person at any time, or through an anonymous form on our organisational Home page. We also run an all-staff survey twice a year, with a 100% response rate to the latest survey.

Looking at staff who 'Strongly agree or 'Agree':

- 88% feel satisfied with their sense of wellbeing at work;
- 95% feel able to suggest ideas, give feedback or raise concerns;
- 90% that their ideas, feedback or concerns are, if appropriate, acted on;
- 90% feel connected to colleagues in other teams and offices and 87% feel part of a global team;
- 87% are satisfied with the amount and quality of organisational, fundraising or financial information that is shared with them;

The SMT follow up on people's feedback and suggestions for change during the survey, including reminding staff where they can go for IT support, creating more spaces for online socials and informal interaction and sharing more information about everyone's roles and responsibilities.

We are committed to ensuring new opportunities to strengthen diversity, especially welcoming people from under-represented groups to Motivation.

We aim to hold ourselves accountable by tracking progress and continually learning about ways to improve. This includes the implementation of transparent policies, practices and procedures, as well as meeting our duties under the UK's Equality Act 2010.

Risk management

Motivation regularly assesses and minimises the risks that might arise through our work. Senior management and programme staff take responsibility for identifying and managing risks across all operations.

Identified risks are held in organisational and activity risk registers. Risks are scored in terms of their likelihood to occur and the scale of potential impact and ranked by priority. Wherever the risk exposure is assessed to be too high, mitigating actions are taken. Responsibility for monitoring and managing each risk is assigned to a member of the senior management team. A review of organisational risk status and actions is undertaken at every Board meeting and emerging risks are a standing agenda item at senior management team meetings.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. Our work in this area is led by a 'Keeping People Safe' (KPS) team, with representatives from finance, fundraising, HR, communications and project teams.

The overall safeguarding responsibility sits with Motivation's CEO and is overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors. We also have a safeguarding lead on the Board of Trustees.

In 2024, our safeguarding and related policies (code of conduct, whistleblowing and anti-bullying and harassment) were reviewed, updated and reapproved by the Board. All Trustees re-read and re-sign these four policies annually, all staff re-read and re-sign them as part of their annual appraisal process and all Trustees and staff undertake DBS or equivalent checks annually. All new staff and Trustees receive a safeguarding induction and read and sign a commitment these policies.

Safeguarding is a standing agenda item on Board and senior management team meetings. We work to ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memoranda of Understanding.

In 2024, we received eight incident reports, all of which have been responded to and are now closed. Whilst this is a positive increase on previous years, reporting remains below where we would expect for the sector. The KPS team continued to focus on ensuring all incidents are reported with regular all-staff refresher training, emphasising our 'If in doubt, report' approach, providing examples and training on what to report and the practicalities of how to report.

All projects have specific safeguarding plans, discussion of safeguarding with partners is a part of all project's set up and region- and country-specific referral maps are in project documentation and on our website.

We regularly run safeguarding training for project partners and participants and for other key organisations in our sector. In India, this included seven sessions for 87 participants, including Motivation India staff, volunteers, women sports players, rehabilitation professionals and partner staff members. In Kenya 146 people were trained, in Malawi 478 people and in Uganda 309 people via consultancies for other disability and development organisations and refresher training for partners and integrated into training for wheelchair services staff, parent support groups, Villages Savings and Loans groups and medical professionals on care for children with cerebral palsy.

Our active commitment and practice around keeping everyone that comes into contact with our work safe continues to be fundamental to our work.

Fundraising governance

The Board of Trustees ensures that our fundraising is guided by our values and that activities comply with legal and regulatory frameworks.

Each year, we undertake a range of fundraising activities as detailed above. In 2024, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators.

Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was intended and outlined in a clear Privacy Notice signposted in fundraising communications.

Our fundraising complaints process is published on our website. Last year we sent out 10,681 individual communications via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy.

Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Statement of compliance

As detailed in this report, the Directors have complied with their duty to have regard to the matters in Section 172(1) of the Companies Act 2006.

Public benefit statement

This report sets out how we operate for public benefit and general charitable purposes, according to the laws of England and Wales.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing Motivation's aims and objectives and in planning future activities.

Reference and Administration Information

Motivation Charitable Trust, a private company, limited by guarantee and not having share capital, incorporated and registered in England and Wales, UK, known by the abbreviated name “Motivation”. Its company registration number is 3916496 and its charity number is 1079358.

Motivation is headquartered in Bristol. Motivation’s UK office continues to be at Sheene Road, Bristol and the new lease was signed on 2nd June 2024. Please also see note 19 of the Financial Statements. Motivation operates two regional offices in Kenya and India and is currently also operating in Malawi and Uganda.

Address of principal office

Unit 2, Sheene Road, Bedminster, Bristol, BS3 4EG

Trustees

Trustees who served during the year and up to the date of signing the financial statements:

- Richard Hawkes, Chair (resigned as Chair 31 December 2024)
- David Green, Chair (from 1 January 25)
- Jen Browning
- Jenny Wong
- Kirsty-Ann Cutler
- Nigel Daniel
- Tony Charalambides

Chief Executive Officer

Amanda Wilkinson

Charity Secretary

James Theedom (until 1 May 2025)

Emma Porteous (from 1 May 2025)

Company Secretary

James Theedom (until 1 May 2025)

Emma Porteous (from 1 May 2025)

Key Management Personnel

Ian Webster, Head of MDL

James Theedom, Head of Finance and Compliance (until 4 June 2025)

Emma Porteous, Interim Head of Finance (from 1 April 2025)

Mahesh Chandrasekar, Regional Director, South Asia (from 18 June 2024)

Peter Mbuguah, Regional Director, East Africa

Rebecca Andrews, Head of Partnerships and Philanthropy

Sara Gwynn, Head of Policy and Advocacy

Our advisers

Auditors: Forvis Mazars LLP, 8th Floor, Assembly Building C, Cheese Lane, BS2 0JJ

Bankers: National Westminster, The Triangle (A) Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Legal Advisors: Various engaged as required.

Insurers: Sutton Winson, Greenacre Court, Station Road, Burgess Hill, RH15 9DS

Statement of Trustees' Responsibilities

The Trustees are required to prepare an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. The Trustees are also required to prepare financial statements which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 6 (31 December 2021, 5). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 15 September 2025 signed on their behalf by

David Green

Chair of Trustees

Independent Auditor's Report

Opinion

We have audited the financial statements of Motivation Charitable Trust (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, Balance Sheet, Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent company's affairs as at 31 December 2024 and of the group's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the group and the parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the

other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 26, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent company's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the group, the parent company and their industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

Inquiring of management and, where appropriate, those charged with governance, as to whether the group and the parent company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;

Inspecting correspondence, if any, with relevant licensing or regulatory authorities;

Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and

Considering the risk of acts by the group and the parent company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to revenue

recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

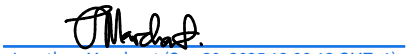
- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.


Jonathan Marchant (Sep 30, 2025 12:08:13 GMT+1)

Jonathan Marchant

(Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

Floor 8, Assembly Building C, Cheese Lane, Bristol BS2 0JJ

Date: 30/09/2025

Financial Statements

Consolidated statement of financial activities for the year ending 31 December 2024

	Note	Unrestricted	Restricted	Designated	2024 Total	Unrestricted	Restated Restricted	Designated	2023 Total
		£	£	£	£	£	£	£	£
Income and endowments from									
Donations and legacies	2	277,899	525,868	0	803,767	292,654	184,285	0	476,939
Charitable activities	3	0	625,648	0	625,648	0	553,921	0	553,921
Other trading activities									
Sale of mobility products		2,516,345	0	0	2,516,345	2,465,115	0	0	2,465,115
Other trading activities		32,197	26,400	0	58,597	10,582	25,875	0	36,457
Investment income									
Bank interest		2,366	0	0	2,366	2,506	0	0	2,506
Total income		**2,828,806**	**1,177,915**	**0**	**4,006,722**	**2,770,857**	**764,081**	**0**	**3,534,938**
Expenditure on									
Raising funds									
Cost of generating voluntary income		516,777	0	0	516,777	465,206	0	0	465,206
Cost of mobiliity products		2,180,771	0	0	2,180,771	1,956,646	0	0	1,956,646
Charitable activities		280,072	976,039	0	1,256,111	325,291	718,095	0	1,043,386
Total resources expended		**2,977,619**	**976,039**	**0**	**3,953,659**	**2,747,143**	**718,095**	**0**	**3,465,238**
Net income/expenditure before transfers		**(148,813)**	**201,876**	**0**	**53,063**	**23,714**	**45,987**	**0**	**69,701**
Transfers between funds		(45,156)	**45,156**	0	0	0	0	0	0
Net movement in funds		**(193,969)**	**247,032**	**0**	**53,063**	**23,714**	**45,987**	**0**	**69,701**
Total funds brought forward		166,943	242,277	(0)	409,220	139,119	196,291	(0)	335,410
Motivation Direct (India) Private Limited b/f		0	0	0	0	4,110	0	0	4,110
Total funds carried forward		**(27,026)**	**489,309**	**(0)**	**462,283**	**166,943**	**242,277**	(0)	**409,220**

Balance sheet

	Note	2024 Group	2023 Group	2024 Charity	2023 Charity
		£	£	£	£
Fixed assets					
Intangible fixed assets	10	22,862	0	22,862	0
Tangible fixed assets	11	34,323	43,639	32,898	43,112
Investments	12	0	0	1	1
		57,185	**43,639**	**55,761**	**43,113**
Current assets					
Debtors	13	417,343	155,198	116,133	59,966
Stock		147,935	66,293	0	0
Cash at bank and in hand		523,729	794,970	289,652	419,288
		1,089,007	**1,016,461**	**405,785**	**479,254**
Liabilities					
Creditors: amounts falling due within 1 year	14	(683,910)	(537,949)	(363,702)	(546,130)
Net current assets		**405,097**	**478,512**	**42,083**	**(66,876)**
Total assets less current liabilities		**462,283**	**522,151**	**97,844**	**(23,762)**
Creditors: amounts falling due after more than 1 year	16	0	(112,932)	0	(79,598)
Net assets		**462,283**	**409,220**	**97,844**	**(103,360)**
Funds					
Restricted Funds		489,309	242,277	489,309	242,277
Unrestricted Funds					
Designated Funds		(0)	(0)	(0)	(0)
General Funds		(27,027)	166,943	(391,465)	(345,637)
Total charity funds		**462,283**	**409,220**	**97,844**	**(103,360)**

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

Approved by the Trustees on and signed on their behalf by

David Green
Chair of the Trustees

Date: 15 September 2025

Notes to the financial statements

Statutory information: The Motivation Charitable Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administration Information page.

1. Accounting policies

Functional and presentation currency: The company's functional and presentation currency is pound sterling (£).

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. They follow the recommendations in the 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) (effective 1 January 2015) Charities SORP (FRS 102) and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31 December 2024. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a deficit of £291,372 (2023: £438,769 deficit). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated 2025 forecasts and a consideration of key risks, including trends in the global and macro-economic climate, that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies) and programme grants, a portion of which is allocated to funding the charity's running costs. The charity has met all the repayments required from the CBILS loans accessed during 2020.

Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe.

The trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies and a fall in programme expenditure leading to lower recovery of core costs.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although it would

prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise and potential funding for programme activities in India and Africa in line with our new strategy.

In summary, whilst the Trustees are confident in the plans which should see Motivation continue to build unrestricted reserves next year, they are mindful that the financial outlook is subject to change. Therefore, they are reviewing the financial position closely. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

c) Incoming resources

All income is included in full in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured accurately. Income is deferred if it has been received but relates to a specific future period or is dependent upon conditions to be fulfilled by the charity.

i) Income from government and other grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
ii) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.
iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised, and notification has been made by the executor(s) to the Trust that a distribution will be made or when a distribution is received from the estate. Receipt of a legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of executor's intention to make a distribution.

d) Funds accounting

i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.
ii) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Any accumulated surplus remains in General funds to be used at the discretion of the Trustees in pursuing the charity's objectives.

iii) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Such funds are set aside when income is recognised.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

i) Staff costs are allocated to activities on the basis of staff time spent on those activities.
ii) Administrative overheads are allocated to charitable activities according to funder specifications. Remaining overheads are split between support and management activities on the basis of staff time incurred.
iii) Project costs incurred overseas are included under appropriate headings in the resources expended.
iv) All organisations to which grants are made are approved by the Trustees. Grants payable are accrued in the financial statements on the basis of periodic monitoring reports supplied by the grant recipient.
v) Resources expended are allocated to a particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the basis of staff time attributable to each activity.

f) Costs of generating voluntary income

These relate to the costs incurred by the charitable company in raising both restricted and unrestricted funds for the charitable work and include salaries, direct expenditure and overhead costs of direct fundraising staff.

g) Costs of mobility products

These costs relate to the costs of goods sold by the trading subsidiary, Motivation Direct Limited.

h) Support costs

These relate to costs incurred by staff directly providing support to project work. Costs are allocated on the basis of staff time incurred and proportion of overhead expenses.

Charity support costs are re-allocated to each of the activities on the following basis, which is an estimate, based on charity staff time, of the amount attributable to each activity:

Cost of generating voluntary income	42.1%
Charitable activities	57.9%
Other	0.0%

i) Material uncertainties and judgements

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates. No significant judgements or estimates have had to be made by management in preparing these financial statements.

j) Intangible fixed assets

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost over it's useful life. The rates in use are as follows:

Computer software	20% straight line

k) Tangible fixed assets

UK expenditure on fixed assets is capitalised where it exceeds £1,000. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

Office furniture and equipment	25% straight line
Leasehold improvements	10% straight line
Computer equipment	20% straight line
Website	33% straight line
Tooling	25% straight line
Motor vehicles	20% straight line

l) Stock

Stocks are valued at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid in respect of future periods.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and any short term highly liquid investments.

o) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

p) Pension contributions

The charitable company makes contributions on behalf of its employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year-end are included in creditors. All expenses and liabilities for defined contribution pension plans are allocated to unrestricted funds.

q) Foreign currency transactions

Transactions denominated in foreign currencies are translated into UK sterling at the average rate of exchange for the month of the transaction. Assets and liabilities in foreign currencies are translated into UK sterling at rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the Statement of Financial Activities.

r) Liabilities

Liabilities are recognised when a future obligation resulting in the outflow of funds arises which can be measured reliably. Liabilities are disclosed but not recognised if conditions have to be met before payment is made. When future outflow is probable, but not contractual and measurable with sufficient accuracy a provision is recognised.

s) Termination benefits

The charity recognises termination payments as a liability and an expense when it is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement date.

2. Donations and legacies

	Unrestricted	Restricted	Designated	2024 Total
	£	£	£	£
Donations	224,864	216,312	0	441,176
Gifts in Kind	6,375	309,556	0	315,931
Legacies	46,660	0	0	46,660
Total	**277,899**	**525,868**	**0**	**803,767**

Donations and gifts of £10,000 and over were received from the following trusts, foundations and companies:

- Volkart Foundation
- The Charities Aid Foundation
- State Street Foundation
- The Fairfield Trust
- Bishop's Appeal
- Patrick & Helena Frost Foundation
- Lyndal Tree Foundation

Donations have not been disclosed from those donors wishing to remain anonymous.

There were no donations from trustees (2023: nil).

3. Incoming resources from charitable activities

	2024 Total	2023 Total
	£	£
Improve standards of care for national wheelchair rehabilitation services in Kenya	49,960	81,304
Survive and Thrive - Malawi	0	20,000
Survive and Thrive Phase 2 - Malawi	76,028	133,971
Developing national wheelchair production in Kenya	0	72,468
Isolation to Inclusion	0	7,714
Kenya National Production	101,000	134,000
Swablamban	34,666	34,299
Frame Runner	41,040	60,336
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities - Malawi	8,144	4,655
Delivering trainings and wheelchair provision in Malawi	8,859	4,423
Tunaswasi	0	750
Quality of Life through Mobility in Kenya	3,739	0
Tunaswasi II	5,000	0
CHAI MOH ATScaleTraining	23,317	0
Tunaswasi II	24,517	0
Survive & Thrive II	75,000	0
Made AT Kenya	156,363	0
DFID UK AID Match	3,630	0
FCRA Project Admin	14,385	0
	625,648	**553,921**

4. Total resources expended

					2024
	Cost of generating voluntary income	Trading Costs	Charitable Activities	Governance and Support costs	Total
	£	£	£	£	£
Grants, products & materials (note 8)	0	0	395,409	4,604	400,012
Cost of products sold	0	1,664,378	0	0	1,664,377
General project costs	0	0	40,713	44,861	85,573
Staff costs (note 6)	269,346	186,110	309,498	581,747	1,346,703
Other staff costs	723	0	1,022	18,092	19,837
Consultancy	0	0	23,786	73,236	97,022
Legal and professional fees	0	0	5,417	24,290	29,705
MDL overheads	0	330,893	0	0	330,893
Travel and transportation	199	0	79,083	15,518	94,799
Fundraising and publicity	8,073	0	8,267	5,870	22,209
Office resources	2,497	0	32,636	(289,137)	(254,005)
Depreciation	0	0	0	18,922	18,922
Financial cost	1,152	0	596	14,276	16,025
Foreign exchange gain/loss	0	(611)	(111)	42,262	41,540
Sundry expenditure	0	0	41,585	(1,539)	40,046
ICR	0	0	0	0	0
Total resources expended	**281,990**	**2,180,771**	**937,898**	**553,000**	**3,953,659**
Support costs reallocated	234,787	0	318,213	(553,000)	0
Total resources expended	**516,777**	**2,180,771**	**1,256,111**	**0**	**3,953,659**

					2023
	Cost of generating voluntary income	Trading Costs	Charitable Activities	Governance and Support costs	Total
	£	£	£	£	£
Grants, products & materials (note 8)	0	0	138,950	10,836	149,786
Cost of products sold	0	1,535,300	0	0	1,535,300
General project costs	0	0	98,142	3,165	101,307
Staff costs (note 6)	203,595	88,479	292,683	536,564	1,121,321
Other staff costs	570	0	192	34,383	35,145
Consultancy	5,900	0	41,618	64,527	112,045
Legal and professional fees	32,538	0	1,141	25,103	58,782
MDL overheads	0	339,174	0	0	339,174
Travel and transportation	(38)	0	69,140	20,755	89,857
Fundraising and publicity	7,731	0	5,450	8,864	22,045
Office resources	(23,601)	0	51,615	(191,291)	(163,277)
Depreciation	0	0	0	13,569	13,569
Financial cost	1,455	0	1,420	11,419	14,294
Foreign exchange gain/loss	516	(6,307)	0	25,409	19,618
Sundry expenditure	25	0	17,745	(1,498)	16,272
ICR	0	0	0	0	0
Total resources expended	**228,691**	**1,956,646**	**718,096**	**561,805**	**3,465,238**
Support costs reallocated	236,515	0	325,290	(561,805)	0
Total resources expended	**465,206**	**1,956,646**	**1,043,386**	**0**	**3,465,238**

5. Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Amortisation of intangible fixed assets	(145,664)	0
Depreciation of tangible assets	18,551	13,803
Loss on disposal of Assets	(10,234)	(34,465)
Auditors remuneration:		
Audit	26,425	26,000
Other services	7,240	1,000
Trustees' reimbursed expenses	0	216

6. Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2024	2023
	£	£
Salaries and wages	703,411	585,386
Severance pay	0	0
Social security costs	68,575	55,823
Pension contributions	43,818	30,259
Total costs for UK contracted staff	**815,803**	**671,468**
Total salary costs for field based staff overseas	530,899	449,852
Total staff costs for the charity	**1,346,702**	**1,121,320**

Two employees earned more than £60,000 during the year (2023: one):

	2024	2023
	No.	No.
£60,000 - £69,999	1	0
£70,000 - £79,999	0	1
£80,000 - £89,999	1	0

The charity trustees were not paid or received any other benefits from employment. No trustees were reimbursed for expenses. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary comprise the trustees, the Chief Executive Officer, Head of Fundraising and Communications, Head of Policy and Advocacy,Regional Director Africa, Regional Director South Asia, Head of MDL and Head of Finance and Compliance. The total employee benefits of key management personnel were £358,412 (2023: £333,557). The total employee benefits of the Chief Executive Officer are in the range of £90,000 to £99,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were no severance payments made to employees in 2024 (2023: none).

The average number of UK employees during the year was 18 (2023: 16).

Full time equivalents	2024	2023
	No.	No.
Cost of generating voluntary income	6	4
Charitable activities	6	5
Trading	6	4

7. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Grants payable including products and material donations

	2024	2023
	£	£
Survive and Thrive (Malawi)	0	5,003
Made AT Kenya	3,606	15,754
Tunaswasi	0	124
Survive & Thrive Phase 2	151,360	78,565
LDS Malawi	-174	174
Person-centred care - Kenya	216,486	6,960
Training at Nalondo (Meal a Day)	0	636
Salvation Army Consultancy	0	63
Quality of Life through Mobility in Kenya	22	0
Nalondo Mentorship Consultancy	51	0
Tunaswasi II	10,796	0
CHAI Product Management	257	0
Bridgestone	0	2,465
Project JCF Viraj	0	748
Swashatki (Neth Embassy)	0	6,018
Wheelchair Service provision	0	7,499
NTT Data Project	0	13,768
German Micro Grants	0	165
Swablamban	3,092	207
Break the Bias	0	14
From Isolation to Inclusion	3	0
Rehabilitation of OAS Children	3,611	0
Empowerment through Mobility 2 Apisaro	193	0
FCRA Project Admin	61	0
Framerunner	6,044	707
Cricket Wheelchair Project	0	80
Provision through other programmes - Africa	107	9,748
Provision through other programmes - India	4,497	1,088
Total grants payable including products and material donations	**400,012**	**149,786**

Grants payable includes cash, products and materials donations to partner organisations and are considered to be part of the costs of activities in furtherance of the objects of the charity because they enable project work initiated by the charity to be continued locally for sustainable long-term benefits. Grants are only awarded to organisations with a history of project participation with the charity and are monitored on a regular basis

9. Gifts in kind and intangible income

	2024	2023
	£	£
Computers	6,375	
Project office space	309,556	
Fundraising and publicity costs		1,532
Legal and professional		32,538
Computer software		2,489
Total gifts in kind	**315,931**	**36,559**

10. Intangible fixed assets – Group and Charity

	Computer software	Total
	£	£
Cost at 1 January 2024	145,664	145,664
Additions in year	22,862	22,862
Disposals in year	(145,664)	(145,664)
Cost at 31 December 2024	22,862	22,862
Amortisation at 1 January 2024	145,664	145,664
Charge for the year	(145,664)	(145,664)
On disposals	0	0
Amortisation at 31 December 2024	0	0
Net book value at 31 December 2023	22,862	22,862
Net book value at 31 December 2024	0	0

11. Tangible fixed assets

Group	Computer Equipment & Website	Leasehold Improvements	Tooling	Total
	£	£	£	£
Cost				
Cost at 1 January 2024	20,820	138,294	58,715	217,829
Additions in year	7,902	1,335	0	9,237
Disposals in year	(10,234)	0	0	(10,234)
Adjustment to opening costs	0	0	0	0
Cost at 31 December 2024	18,489	139,629	58,715	216,833
Depreciation				
Accumulated depreciation at 1 January 2024	15,891	99,585	58,715	174,191
Charge for the year	8,149	10,330		18,479
On disposals	(10,234)	0	0	(10,234)
Adjustment to opening depreciation	486	(414)	0	72
Accumulated depreciation at 31 December 2024	14,291	109,501	58,715	182,509
Net book value				
Net book value at 31 December 2024	4,197	30,128	0	34,323
Net book value at 1 Janaury 2024	4,929	38,709	0	43,638
Charity	Computer Equipment & Website	Leasehold Improvements	Tooling	Total
	£	£	£	£
Cost				
Cost at 1 January 2024	18,306	138,294	18,942	175,542
Additions in year	6,960	1,335	(0)	8,295
Disposals in year	(10,234)	0	(18,942)	(29,175)
Adjustment to opening costs	0	0	0	0
Cost at 31 December 2024	15,032	139,629	0	154,661
Depreciation				
Accumulated depreciation at 1 January 2024	13,904	99,585	18,942	132,430
Charge for the year	8,106	10,330	0	18,436
On disposals	(10,234)	0	(18,942)	(29,175)
Adjustment to opening depreciation	485.85	(414)	0	72
Accumulated depreciation at 31 December 2024	12,263	109,501	0	121,763
Net book value				
Net book value at 31 December 2024	2,769	30,128	0	32,898
Net book value at 1 Janaury 2024	4,402	38,710	0	43,112

12. Investments

Group	2024	2023
	£	£
Unlisted investment in subsidiary	0	0
Charity	2023	2022
	£	£
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ending 31 December 2024 are as follows:

The results of Motivation Direct Limited:		
	2024	2023
	£	£
Turnover	2,549,084	2,414,050
Cost of sales	(1,714,939)	(1,531,658)
Gross profit	834,145	882,392
Administrative costs	(468,184)	(384,693)
Net profit	365,961	497,699

MDL	
Total Assets	1,240,011
Total Liabilities	(369,091)
Total Funds	870,920

Motivation Direct Limited is a subsidiary of the charitable company by virtue of control of 100% of the share capital.

The results for Motivation Direct (India) Private Limited, of 2nd Floor, Shree Plaza, property number 167/1, 4th Main Road, Chamarajapete, Bangalore 560018 (company no. U52609GJ2019FTC108850) for the year ending 31December 2023 are as follows:

	2024
	£
Turnover	234,053
Cost of sales	(200,356)
Gross profit	33,697
Administrative costs	(48,208)
Net profit	(14,511)

MDIPL	
Total Assets	164,454
Total Liabilities	(179,005)
Total Funds	(14,551)

13. Debtors

	Group			Charity	
	2024	2023		2024	2023
	£	£		£	£
Trade debtors and donations due	278,895	78,549		0	0
Prepayments and accrued income	100,928	54,253		100,928	53,806
Other debtors	37,520	22,396		15,205	6,160
Amounts owed by Group companies	0	0		0	0
	417,343	**155,198**		**116,133**	**59,966**

14. Creditors: amounts falling due within one year

	Group			Charity	
	2024	2023		2024	2023
	£	£		£	£
Trade creditors	464,501	139,881		16,918	15,940
Taxation and social security	20,167	16,884		20,167	14,834
Other creditors	27,683	53,561		30,824	47,455
Accruals and deferred income	88,141	202,623		24,585	57,085
Loans (< 1 year)	83,416	125,000		50,000	75,000
Amounts owed to Group companies	0	0		221,208	335,817
	683,909	**537,949**		**363,702**	**546,130**

A fixed and floating charge is held by NatWest over all of the company's assets.

15. Creditors: Analysis of movement of deferred income

	Group			Charity	
	2024	2023		2024	2023
	£	£		£	£
Deferred income at the start of the year	147,572	147,572		0	0
Amounts released from previous periods	(147,572)	(147,572)		0	0
Income deferred in the current year	51,276	160,891		0	25,000
Deferred income at the end of the year	**51,276**	**160,891**		**0**	**25,000**

Deferred income arises in Motivation Direct Limited where payments are received from customers for sales in advance of the point at which revenue is recognised under Motivation Direct Limited's accounting policies.

16. Creditors: amounts falling due after more than one year

	Group			Charity	
	2024	2023		2024	2023
	£	£		£	£
Loans (< 1 year)	83,416	83,334		50,000	50,000
Other creditors (> 1 year)	0	29,597		0	29,597
	83,416	112,931		50,000	79,597

17. Obligations under operating leases

	2024	2023
	£	£
Amounts due in <1 year	27,500	27,575
Amounts due in 2-5 years	45,055	72,555

18. Analysis of net assets

			2024			2023
	General Funds	Restricted Funds	Total Funds	General Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Intangible fixed assets	22,862	0	22,862	0	0	0
Tangible fixed assets	34,323	0	34,323	43,639	0	43,639
Net current assets	(84,212)	489,309	405,097	236,235	242,277	478,512
Creditors: amounts falling due after more than one year	0	0	0	(112,931)	0	(112,932)
Net assets at 31 December	**(27,026)**	**489,309**	**462,283**	**166,944**	**242,277**	**409,220**

19. Commitments

On 2 June 2023 the charity signed a five-year lease, for premises at Sheene Road Bristol. The overall commitment is £137,500.

20. Related party transactions

Transactions between the parent charity company and Motivation Direct Limited, a wholly owned subsidiary, are not required to be disclosed. During the year the Motivation Charitable Trust Group provided wheelchairs for a total of £23,000 to UNICEF (2023: £6,000), a related party by virtue of Richard Hawkes' shared partnership. There was no amount owed by/to the Motivation Charitable Trust at the year end.

21. Movements in funds

	Restated As at 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	As at 31 Dec 2024
Restricted Funds	£	£	£	£	£
All Stars (UK Aid Match) (Uganda)	(3,245)	3,630	(385)	0	(0)
Motivation Wheelchair fund	26,150	3,691	0	(24,000)	5,841
TRT consultancy projects	10,419	0	(10,419)	0	0
Survive and Thrive (Malawi)	83	0	9,917	(10,000)	(0)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	1,222	0	(1,222)	0	(0)
Covid Response (Kenya)	0	0	0	0	0
Covid Response (Uganda)	(0)	0	0	0	(0)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	1,521	0	(1,521)	0	0
Intermediate Technical Training (Kenya) - LDS	536	0	(536)	0	(0)
Kenya National Production	99,148	257,363	(145,176)	0	211,335
South Sudan Project	992	0	(992)	0	(0)
Tunaswasi Project Uganda	242	0	(242)	0	0
Nyabondo Rehabilitation Centre	1,000	0	(1,000)	0	0
ICRC Nabagers Training Nairobi	3,859	0	(3,859)	0	0
Survive & Thrive Phase 2	20,373	260,210	(241,368)	10,000	49,214
LDS Malawi	(6,877)	8,859	(1,258)	0	723
WHO Basic Training in Ghana	604	0	(604)	0	0
Wheelchair Services (Personal Care)	29,377	259,821	(306,628)	0	(17,431)
Training at Nalondo (Meal a Day)	833	0	(833)	0	0
Salvation Army Consultancy	4,050	0	(4,050)	0	0
Quality of Life through Mobility in Kenya	0	6,139	(6,139)	0	(0)
Nalondo Mentorship Consultancy	0	45,017	(11,003)	24,000	58,014
Crown City School Safeguarding Training	0	3,570	(3,570)	0	0
Litein Consultancy	0	1,827	(1,827)	0	0
Tunaswasi II	0	18,554	(18,554)	0	(0)
CHAI Product Management	0	23,317	(7,030)	0	16,287
Motivation App	1,017	0	(1,017)	0	(0)
Intermediate Technical Training (Bangladesh)	(1)	0	0	0	(1)
Bridgestone	(1,105)	0	0	1,105	(0)
Project JCF Viraj	202	0	0	(202)	0
Swashatki	2,555	0	(2,555)	0	1
Wheelchair Service Provision Margadarshi	410	5,779	(6,188)	0	0
ISWP Project Phase 2	6,866	0	(6,866)	0	(0)
NTT Data Project	(14,699)	16,209	(1,510)	0	0
German Micro Grants	3,862	0	(3,862)	0	(0)
Rambus	282	153	(434)	0	(0)
Swabamblan	20,675	60,465	(33,858)	15,740	63,022
Break the Bias	5,041	10,975	(6,617)	0	9,400
Apisero	8,578	2,652	(11,230)	0	(0)
Caring Friends	3,841	1,098	(4,939)	0	0
From Isolation to Inclusion	14,422	3,241	(17,663)	0	(0)
Rehabilitation of OAS Children	0	0	(7,735)	7,735	0
Rolling Fund Access to Assistance	0	12,038	(32,441)	20,403	0
Empowerment through Mobility 2	0	18,767	(18,767)	0	(0)
FCRA Project Admin	0	34,360	(1,355)	(6,234)	26,772
Empowerment through Mobility	0	11,559	(15,065)	6,234	2,728
Ecosystem for User-centric Wheelchair Provision	0	67,582	(2,348)	0	65,234
Framerunner	(218)	41,040	(42,651)	0	(1,829)
Cricket Wheelchair Project	(374)	0	0	374	0
Total Restricted funds	**242,277**	**1,177,915**	**(976,039)**	**45,156**	**489,309**
Unrestricted Funds					
General funds	(382,498)	279,722	(794,497)	(45,156)	(987,583)
Motivation Direct Limited	541,194	2,549,084	(2,183,123)	0	907,155
Motivation Direct (India) Private Limited	0	0	0	0	0
Total Unrestricted funds	**158,697**	**2,828,806**	**(2,977,620)**	**(45,156)**	**(80,427)**
Total funds	**400,974**	**4,006,722**	**(3,953,659)**	**(45,156)**	**408,881**

Prior Year

	Restated As at 1 Jan 2023	Incoming Resources	Outgoing Resources	Transfers	As at 31 Dec 2023
Restricted Funds	£	£	£	£	£
Empowering people with diabilities (Kenya)	0	0	0	0	0
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	0	0	0	0	0
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	(0)	0	0	0	(0)
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	0	0	0	0	0
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	(0)	0	0	0	(0)
Ready, Willing and Able (UK Aid Match) (Kenya)	0	0	0	0	0
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(1)	0	0	0	(1)
All Stars (UK Aid Match) (Uganda)	2,964	0	(6,210)	0	(3,245)
Motivation Wheelchair fund	22,228	3,921	0	0	26,150
Innovation (3D printing) (Google)	0	0	0	0	0
Development of folding 3-wheeler	0	0	0	0	0
MP33 DIMS build and training	0	0	0	0	0
TRT consultancy projects	10,419	0	0	0	10,419
Survive and Thrive (Comic Relief) (Malawi)	33,560	15,000	(48,477)	0	83
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	2,557	0	(1,336)	0	1,222
Covid Response (Kenya)	0	0	0	0	0
Covid Response (Malawi)	(1)	0	0	0	(1)
Covid Response (Uganda)	(0)	0	0	0	(0)
LDS Evaluation (India)	(0)	0	0	0	(0)
Covid Response (India)	(0)	0	0	0	(0)
Covid Response II (India)	0	0	0	0	0
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	637	0	0	0	637
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	1,521	0	0	0	1,521
Intermediate Technical Training (Kenya) - LDS	536	0	0	0	536
Intermediate Technical Training (Somaliland) - DAN	(0)	0	0	0	(0)
Intermediate Technical Training (Somalia) - ICRC	0	0	0	0	0
Kenya National Production	38,860	211,468	(151,180)	0	99,148
South Sudan Project	992	0	0	0	992
Tunaswasi Project Uganda	54,239	10,750	(64,746)	0	242
Nyabondo Rehabilitation Centre	1,000	0	0	0	1,000
ICRC Nabagers Training Nairobi	3,859	0	0	0	3,859
Sirvive & Thrive Phase 2	5,000	150,258	(134,436)	0	20,821
LDS Malawi	0	9,078	(15,955)	0	(6,877)
WHO Basic Training in Ghana	0	3,092	(2,488)	0	604
CareTech Project in Kenya	0	95,515	(66,139)	0	29,377
Training at Nalondo (Meal a Day)	0	6,584	(5,751)	0	833
Salvation Army Consultancy	0	7,134	(3,085)	0	4,050
Survive and Thrive Phase II	0	0	(449)	0	(449)
Lotus Flower Trust	0	0	0	0	0
Wheelchair Service Provision Chennai - NTT Data	0	0	0	0	0
Nava Chaitanya	0	0	0	0	0
Breaking Barriers	(0)	0	0	0	(0)
Building Back Better	0	0	0	0	0
Motivation App	6,498	0	(5,481)	0	1,017
COVID India Response III	(0)	0	0	0	(0)
Developing Parasports Talent in India - NTT Data	(0)	0	0	0	(0)
Alimco training consultancy	0	0	0	0	0
Intermediate Technical Training (Bangladesh)	(1)	0	0	0	(1)
ISWP initiatives	(0)	0	0	0	(0)
WHO Training	0	0	0	0	0
Bridgestone	1,797	2,407	(5,309)	0	(1,105)
Pune DDRC Training	0	0	0	0	0
Project JCF Viraj	950	0	(748)	0	202
Swashatki	7,750	3,779	(8,974)	0	2,555
Wheelchair Service Provision -m Margadarshi	980	25,927	(26,497)	0	410
ISWP Project Phase 2	(0)	36,889	(30,023)	0	6,866
NTT Data Project	0	8,063	(22,762)	0	(14,699)
German Micro Grants	0	8,637	(4,775)	0	3,862
Rambus	0	6,979	(6,698)	0	282
Ragoonwala	0	38,167	(17,492)	0	20,675
Volkart	0	10,870	(5,829)	0	5,041
APISERO	0	17,677	(9,099)	0	8,578
Caring Friends	0	15,952	(12,111)	0	3,841
From Isolation to Inclusion - Herman Miller Cares	0	15,595	(1,173)	0	14,422
Jivanopadhi Project	0	0	0	0	0
Care & Share	(0)	0	0	0	(0)
India wheelchair provision I	0	0	0	0	0
India wheelchair provision II	0	0	0	0	0
Comic Relief	0	0	0	0	0
Framerunner	(54)	60,333	(60,498)	0	(218)
Cricket Wheelchair Project	0	0	(374)	0	(374)
Total Restricted funds	**196,291**	**764,078**	**(718,095)**	**0**	**242,277**
Unrestricted Funds					
General funds	109,180	356,810	(848,485)	0	(382,498)
Motivation Direct Limited	29,939	2,414,050	(1,907,792)	4,997	541,194
Motivation Direct (India) Private Limited	4,997	0	0	(4,997)	0
Total Unrestricted funds	**144,115**	**2,770,860**	**(2,756,276)**	**0**	**158,697**
Total funds	**340,406**	**3,534,938**	**(3,474,371)**	**0**	**400,974**

Registered charity 1079358

Company registration number 3916496

Unit 2, Sheene Road, Bedminster, Bristol BS3 4EG, UK

www.motivation.org.uk

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THE MOTIVATION CHARITABLE TRUST

England & Wales - Charity number 1079358

Accounts

motivation

Trustees' Annual Report & Financial Statements 2023

For the year ending 31 December 2023

2

Our Purpose

We are an international disability inclusion charity and social enterprise. Our work focuses on the design and provision of appropriate services, support and wheelchairs – an assistive technology (AT) that is essential for a healthy, productive, independent and dignified life.

The fact that access to AT is a right, not a privilege, is part of our DNA

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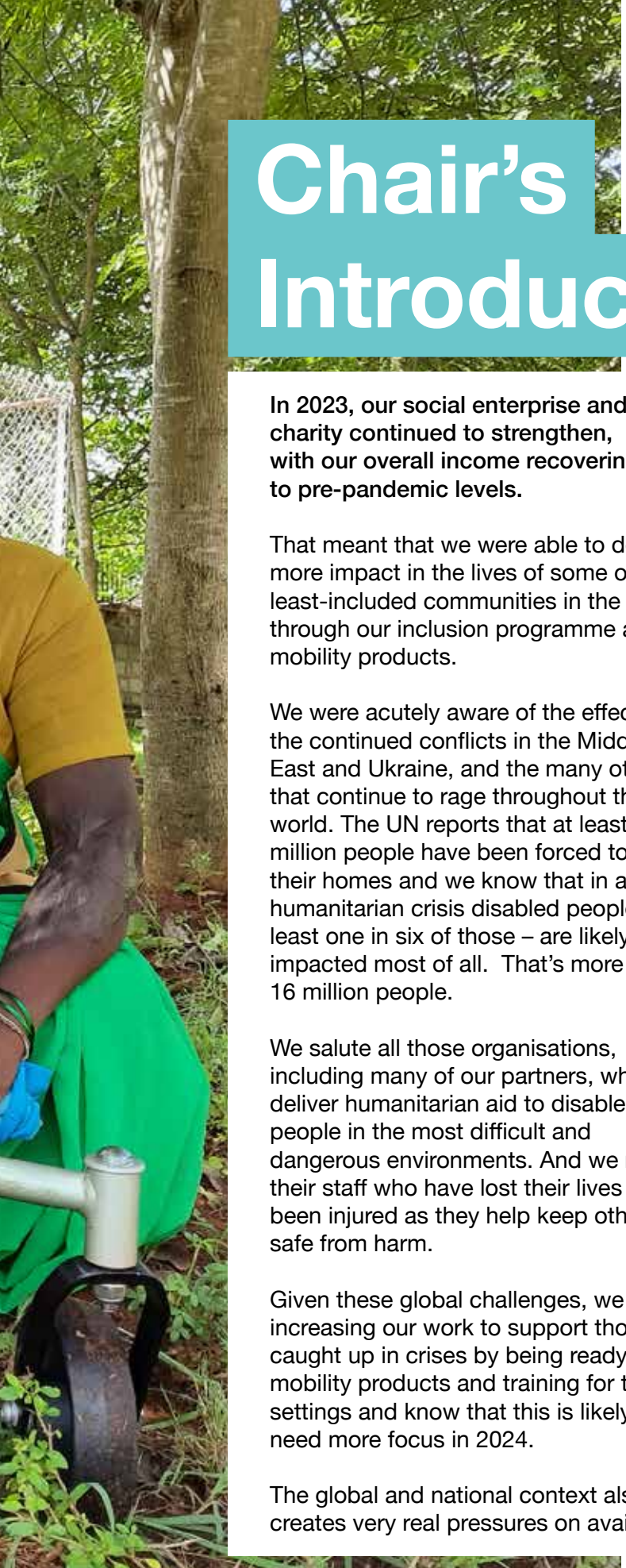
In the face of global economic challenges, we continue to be amazed and grateful for the commitment and generosity of all the donors and supporters.

Richard Hawkes, Chair of Trustees



Chair's Introduction

In 2023, our social enterprise and charity continued to strengthen, with our overall income recovering to pre-pandemic levels.

That meant that we were able to deliver more impact in the lives of some of the least-included communities in the world through our inclusion programme and mobility products.

We were acutely aware of the effect of the continued conflicts in the Middle East and Ukraine, and the many others that continue to rage throughout the world. The UN reports that at least 100 million people have been forced to flee their homes and we know that in any humanitarian crisis disabled people – at least one in six of those – are likely to be impacted most of all. That's more than 16 million people.

We salute all those organisations, including many of our partners, who deliver humanitarian aid to disabled people in the most difficult and dangerous environments. And we mourn their staff who have lost their lives or been injured as they help keep others safe from harm.

Given these global challenges, we are increasing our work to support those caught up in crises by being ready with mobility products and training for those settings and know that this is likely to need more focus in 2024.

The global and national context also creates very real pressures on available funding and so we continue to explore new sources and opportunities to sustain our work. Key examples are the revenue-generating model of wheelchair production in Kenya and new investment models for our social enterprises in the UK and India.

I want to thank all of Motivation's partners, volunteers and allies for their ongoing contributions and guidance, with special thanks going to our Trustees in India, UK and Malawi for their skill, time and dedication. Above all I would like to acknowledge the tremendous efforts of our dedicated staff, so brilliantly led by Amanda, for leading us through challenging times and ensuring that the organisation goes from strength to strength.

In the face of global economic challenges, we continue to be amazed and grateful for the commitment and generosity of all the donors and supporters who share our values and purpose in building a fairer world.
As we move into 2024 and the need for our work increases and becomes more urgent, and as the context becomes more challenging, we hope you will continue to join with us to create a world that is more inclusive for disabled people.

Richard Hawkes
Chair of Trustees

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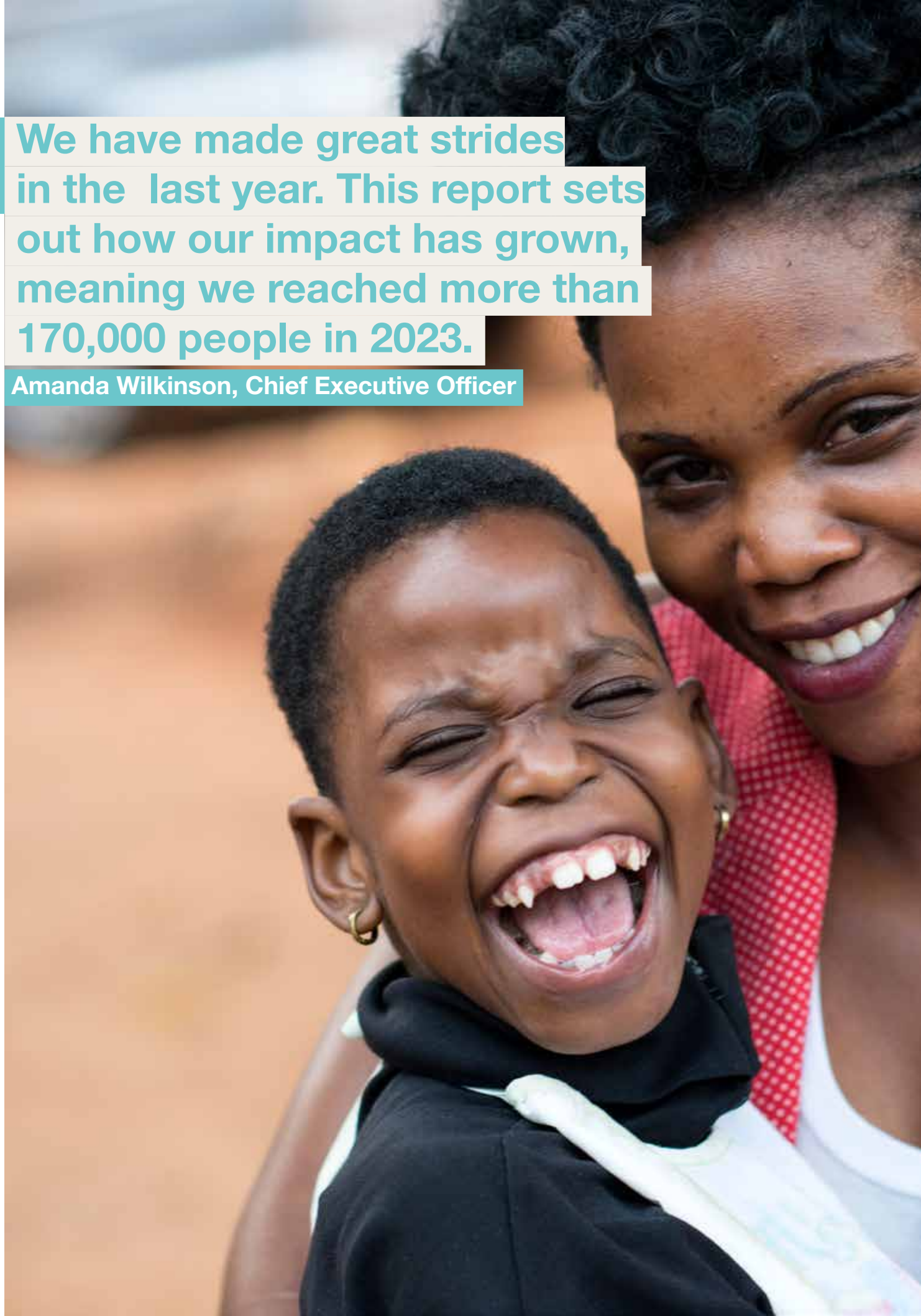
We have made great strides in the last year. This report sets out how our impact has grown, meaning we reached more than 170,000 people in 2023.

Amanda Wilkinson, Chief Executive Officer



CEO's Introduction

None of this progress would be possible without Motivation's community of wheelchair users, partners and staff who give their best to remove the barriers to disabled people's inclusion and full participation.

It is clear that the majority of disabled people in the world are denied their basic human rights and disproportionately continue to face barriers such as inaccessible building, negative attitudes, and discrimination.

Our partners and project participants lead and inform our efforts to ensure disabled people have the products and services they are entitled to. Where we can, we use our national and global platforms to amplify disabled people's voices and work to be the best ally possible.

We share their frustration that there is still more work to do to ensure disabled people are sufficiently considered and represented in their communities. To this end, we use evidence of community improvement to demonstrate to state and national actors how inclusion benefits everyone.

We recognise that, for the world to be truly inclusive, there needs to be a shift in the way that decision makers see the world and their place in it, and for them to make space for a more diverse and inclusive representation.

We are calling our new approach to the way we focus our advocacy efforts Making Space for Disability. In doing so we want to offer a fresh perspective on the work we and our partners do. It offers a platform for highlighting the systemic inequalities that disabled people experience every day and for presenting practical and viable solutions for creating a more equitable, inclusive and autonomous world. It is a work in progress, but we have already reflected this new approach in our brand and communications this year, with a new more accessible website and a more consistent voice across our content.

This ambition to be inclusive and empowering speaks to Motivation's core values and a guiding principle in our journey towards localisation. We are continuously working to decentralise by strengthening our teams and Board in South Asia and Africa. We will set targets and milestones to measure and guide our progress. We know we don't always get it right, but we commit to being open to reflection, challenge and learning.

I am hugely grateful to the Motivation team for their patience, resilience, and values-driven approach over the past year. It is not easy to work without the reassurance of a more financially stable sector, but all of the team demonstrate a dedication and commitment to a shared mission for sustainable wheelchair provision to fulfil the rights of disabled people. Thank you to everyone.

Amanda Wilkinson
Chief Executive Officer

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2023 at a glance

$9 dollar

For every $1 invested in AT, there is a **$9 return** in socio-economic benefits

Fewer than **10% of people** in middle- and low-income countries have the AT they need, **which means 90% do not**

7,737

Motivation wheelchairs were distributed to over **23 countries**

56 partners

We partnered with 56 other organisations as we know we are stronger together

1,682

disabled people were assessed and fitted for a wheelchair

impacted 170,000 lives

We positively impacted the lives of over 170,000 people

445

healthcare professionals were trained and mentored in wheelchair assessment and fittings

100,000 people

likely to be supported by better trained clinical and rehab professionals

25

corporate and grant-giving trusts and foundations generously supported our work

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About Us

We're working towards a world that is fully inclusive. A world where the rights of disabled people are not only met but exceeded.

Glasses, hearing aids and wheelchairs – known as assistive technology or AT – are essential for a healthy, productive and independent life.

In fact, they are so vital that access to AT is a human right, enshrined in the United Nations' Convention on the Rights of Persons with Disabilities.

But in countries like India, Kenya, Malawi and Uganda, less than 10% of people have the wheelchair they are entitled to.

And even with a wheelchair, people face a world full of badly designed buildings, inaccessible transport, discrimination and negative stereotypes.

Motivation works to change that by supporting governments, clinics, businesses, communities and families to find practical solutions and remove the barriers that disable people.

We believe we all have a role to play in making space for disability

Motivation Charitable Trust works with the parents and caregivers of disabled children, so they can support their child's early development, build support networks and increase their household income.

We work with families and communities to challenge stigma and build support for disabled people's equal access, participation and inclusion.

We work with clinical and community rehabilitation professionals so disabled people can access services that assess, prescribe and fit wheelchairs to their specific needs, and train them how to use, maintain and repair their chairs.

We work with policy and decision makers to secure and act on disabled people's rights.

Motivation's social enterprise, Motivation Direct Ltd (MDL), designs and supplies wheelchairs so that users have a choice of products that meet their needs, suit the environment they live in, give them proper fit and postural support, are safe and durable, and are affordable to buy and maintain.

MDL also designs and supplies robust and affordable sports products, so that more people can get involved in more activities, with all the fun, health and social benefits that brings.

All of the profit from the social enterprise goes back into our charity's work.

Motivation works for a world where everyone has the opportunity to reach their full potential

We believe that should happen for everyone, everywhere, always – not just as part of charitable or philanthropic projects. So, we work with local partners to find solutions and we share evidence of what works to inspire practical, long-term change.

Together we aim to break down social barriers and make a more accessible, equal and inclusive world and make sure the impact lasts well beyond the life of any project.

Case story

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Making space

for disability at the heart of the curriculum

Francis is a BSc Physiotherapy student at the Jomo Kenyatta University of Agriculture and Technology (JKUAT) in Kenya. He is one of the first year of students to take wheelchair provision training, which was introduced to the degree curriculum as part of a Motivation project. He tells us what he has learnt in his own words.

Since the inception of the wheelchair training programme… I've gained tremendous experience in wheelchair prescription and service delivery.

Firstly, I've learned that the process of prescribing and delivering wheelchairs to people living with mobility disabilities involves several steps, from a verbal assessment… to a hands-on assessment, including client measurement, product assembly and fitting. Additionally, I've learnt that an appropriate wheelchair is crucial for the reintegration of disabled people into the community, facilitating social interaction and the execution of daily activities to promote independence.

I believe that disability is a socially constructed concept, influenced by societal perceptions.

With an appropriate wheelchair people can participate independently… addressing barriers across work, housing, education, civil rights, transport and access to the built environment.

There's a need for more advocacy, especially among health professionals, as many disabled people still receive inappropriate wheelchairs, leading to dire consequences such as pressure sores.

A case in point is a patient we met during our rural outreach in Baringo who has been in hospital for two years because of someone acquiring the wrong wheelchair for him.

Health professionals also require regular refresher courses to update their skill set, which is currently lacking.

The demand for wheelchairs, particularly in developing countries, is immense. While the wheelchair project has empowered many, there are still many people in rural areas with poor infrastructure who still require assistance. Working with community leaders to identify and mobilise those in need, and utilising social networks effectively is important.

Collaborative projects addressing the issue holistically are essential, as providing wheelchairs alone is insufficient. Action research is crucial to identify and mitigate factors contributing to physical disability within specific localities.

It is vital to equip users with all the necessary tools to ensure the proper functioning of their devices. The JKUAT Wheelchair Project provides a high-quality toolkit, manual and pressure pump, greatly appreciated by users.

The Wheelchair Service Learning Centre has significantly impacted on the training of healthcare professionals and the general population by providing practical skills and centralising services.

Incorporating wheelchair training into rehabilitation professionals' curriculum has the potential to improve service delivery and promote informed decision-making and resource utilisation.

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Our Impact in 2023

We exist to make a difference. We strive to build a fully inclusive world, so everyone has the respect, equality and autonomy they are entitled to.

That might be by changing everyday attitudes. It might be by building skills and knowledge. It might be sharing practical actions that people can take. It might be through the design and provision of assistive technology (AT), such as wheelchairs.

Motivation impacted the lives of over

170,000* people in 2023

Better quality of life

378 **caregivers** were trained, building their skills and confidence in helping their disabled children to eat, drink, move, communicate and play.

100 **disabled people** took up livelihood financial support to build their financial autonomy.

422 **caregivers** were active in peer-support groups and village savings and loan associations, building their knowledge and confidence, and improving their household income.

917 **caregivers and family members** learnt about wheelchair skills and maintenance, to better support wheelchair users with their new, appropriate wheelchair.

More access to AT

7,737 **wheelchairs** were sold to customers in 23 countries, with many distributed to other countries via humanitarian and charitable organisations.

1,682 **disabled people** were individually assessed, prescribed and fitted with wheelchairs and offered mobility and life skills training through our wheelchair service partners.

231 **sports chairs** were made available to players at inclusive sports clubs in India

Improved women's health

60 **disabled women and family members** in India shared experience and learnt more about managing their menstrual health.

Stronger wheelchair services

445 **physiotherapists, technicians, occupational therapists and community-based rehabilitation workers** added to their wheelchair provision skills and knowledge.

Stronger community support

321 **staff from civil society,** non-governmental and governmental organisations increased their understanding of assistive technologies such as wheelchairs.

1,250 **people** took part in a community festival in India, experiencing and learning about disability rights and inclusion.

355 **corporate staff** learnt about assistive technologies and disability inclusion, and actively supported our work in India.

None of our work would be possible without the disabled people, families, communities, partners, supporters and funders that we work alongside.

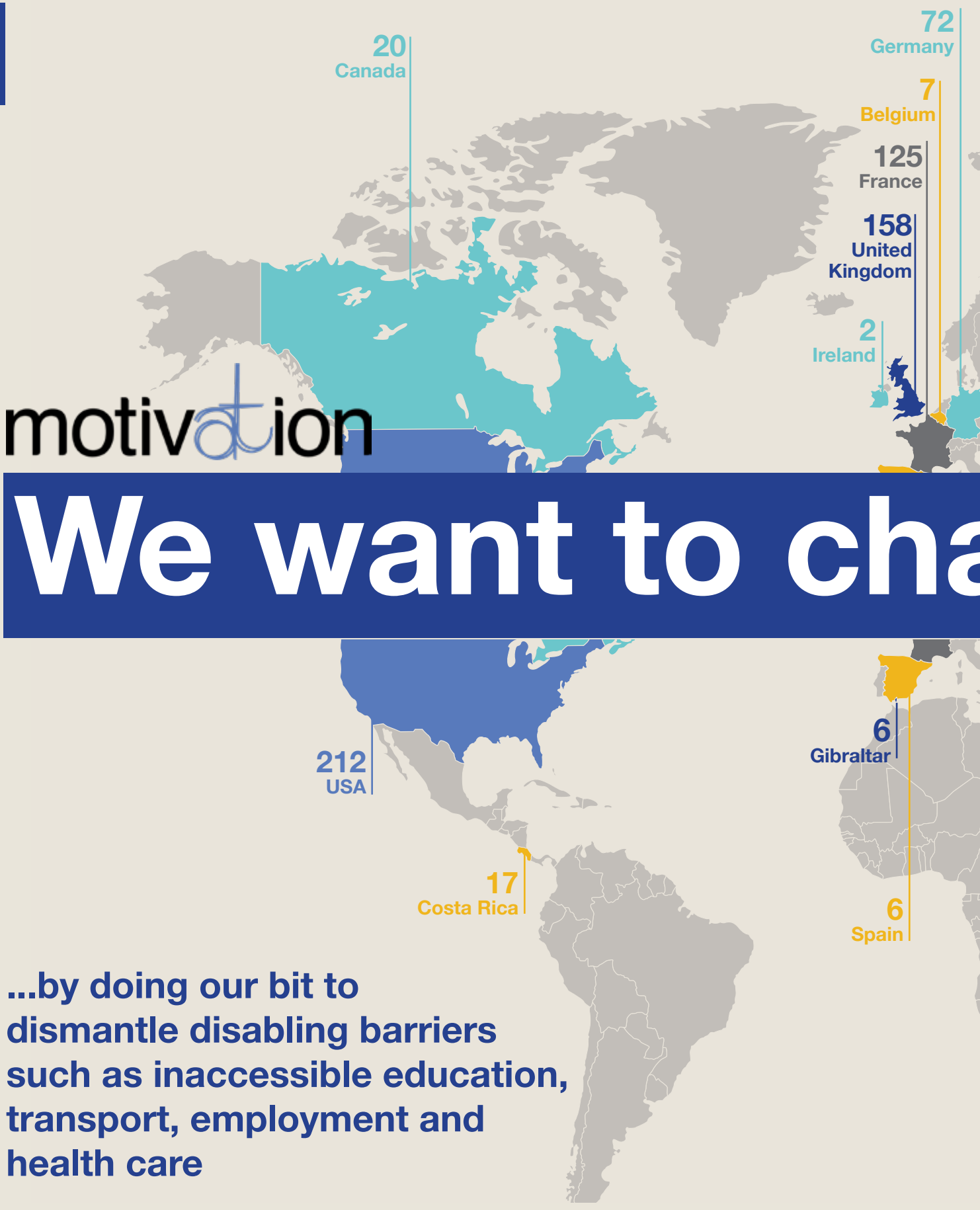
Thanks to each and every one of you!

* Honesty is one of our core values, so here's how we got that figure. There were 13,903 places in projects and events. But we know that some people might have taken part in more than one, mainly parents and other caregivers who might join training and peer support groups. So, we took 500 off that total to get **13,403** directly impacted.

Then we know that if we work with a disabled person, it also impacts on their family and that the average family in the countries where we work is 4.5 people. So, for every disabled person we work with, we estimated 3.5 other people are indirectly impacted. Similarly, we made modest estimates that people who attended events tell two other people about what they've learnt, and that clinicians use their new skills to work with one client each working day. That adds up to indirectly **impacting 159,205 people.**

So our total is:

13,403 + 159,205 = 172,608



motivation

We want to cha

...by doing our bit to dismantle disabling barriers such as inaccessible education, transport, employment and health care

Sales in Europe
Most of these chairs will be distributed across the world by partner organisations and customers
10
Kazakhstan
ange the world
309
Israel
8
Greece
3,070
Jordan
810
China
910
India
20
Chad
1,264
Ethiopia
50
Australia
176
Malawi
228
Nepal
242
South Sudan
15
Uganda
Grand Total
7,737

Partners

Partnerships are critical to our work. We could not achieve what we do without them.

Our sincere and heartfelt thanks for the professionalism, dedication and support of each and every member of staff and volunteer who enables us to do what we do.

Bangladesh

- Centre for Disability and Development
- Centre for Rehabilitation of Paralysed
- Humanity and Inclusion

India

- Carers Worldwide
- Composite Rehabilitation Centre, Ahmedabad
- Divyang Mythri Sports Academy
- Blind People's Association
- International Committee of the Red Cross - SEARO
- Shodharam Foundation
- Samerth Charitable Trust
- Margadarshi, Association of People with Disabilities
- Poovanthi Institute of Rehabilitation and Elderly Care
- Prakhyata Abhinand Charitable Trust
- Rajasthan Mahila Kalyan Mandal
- State Government of Karnataka
- Ramachandra University, Chennai
- The Association of People with Disabilities
- Sittruli Foundation
- Vishwas Foundation
- Dhwani Foundation
- Kerala Institute of Medical Sciences Foundation
- National Institute of Speech and Hearing
- Uma Educational and Technical Society
- Christian Hospital Chhatarpur

Kenya

- AIC Kajiado
- APDK Machakos, Nairobi, Nakuru
- Bethany Kids
- Jomo Kenyatta University of Agriculture and Technology
- Kenya Institute of Special Education
- Kibwezi Disabled People's Organisation
- Makueni County Government
- Mau Disability Community Centre
- Ministry of Health Kenya
- Ministry of Social Protection Kenya
- Muranga County Government
- Nalondo Special School
- National Council for Persons with Disabilities
- Nyabondo Rehabilitation Centre
- Voluntary Organisation for International Cooperation
- Walkabout Foundation

Malawi

- Malawi Against Physical Disabilities
- Ministry of Gender, Disability and Social Welfare
- Ministry of Health Malawi
- Queen Elizabeth Central Hospital
- World Relief Malawi
- MACODA
- Feed the Children Malawi

Uganda

- Gulu Disabled Persons Union
- Gulu Regional Referral Hospital
- Mulago Orthopaedic Workshop
- Uganda National Association of Cerebral palsy
- Uganda Society for Disabled Children

We achieve more together than we can alone

Our Staff
In action

January

Praveen Kumar, Head of Business Development & Partnerships conducts a workshop for parents/ caregivers of disabled children. **India, January**

February

Fred Semakula, Master Peer Trainer, and members of the Peer Training network share their experience and advice for other Motivation staff. **Online, February**

March

John Kinuthia, Project Engineer, and Peer Trainers prepare for field trials of the Kenyan-manufactured wheelchair. **Kenya, March**

April

Katya Cleere, Partnership Manager, and daughter Izzy cheer on Steve Burge. Steve ran the London Marathon to raise funds for Motivation and finished in a fantastic time! **UK, April**

May

Motivation staff from India and Africa meet in person for the first time! Together, they completed a Master Trainers course on the early childhood development of disabled children. **Uganda, May**

June

Toral Joshi, Finance Manager India, taking part in a session with wheelchair sport players. **India, June**

July

Chris Rushman, Technical Specialist, talks to John Kemp, President and CEO of the Lakeshore Foundation, about our new Framerunner prototype. **USA, July**

August

Sudhakar Govindasamy, Head of Programmes, and Praveen chatting with Amanda Wilkinson, CEO, during her visit to Bengaluru. **India, August**

September

Charles Kanyi, Regional Service Development Coordinator, mentoring JKUAT students during one of our wheelchair outreach sessions. **Africa, September**

October

Clare Childs, Sports Product Manager, and Craig Carscadden, Chief Development Officer at World Abilitysport, meet in person after six years of talking remotely! **Scotland, October**

November

Roy Daniel, Assistant Manager Accounts/Admin (yellow shirt), takes some wheelchair measurements, **South Asia, November**

December

The UK team enjoy their staff Christmas party. **UK, December**

We would also like to offer our thanks to our fantastic, and long-standing, fundraising volunteer John.

22

Making space

for disability at the heart of clinical delivery

Eudia is a Clinical Instructor at Jomo Kenyatta University of Agriculture and Technology (JKUAT) in Kenya. She is part of the team introducing wheelchair provision into the curriculum and setting up and running the new Wheelchair Services Learning Centre on JKUAT's campus. She spoke to us about what she has learnt through the project so far.

What have you learnt about appropriate wheelchair prescribing and service delivery?

I've learnt that wheelchair prescribing, and service delivery is a critical aspect of rehabilitation…

I have learned is that a wheelchair is not just a wheelchair.

Different clients will have different needs, abilities and environments, which means that the wheelchair prescribed must be appropriate to their unique situation.

This requires a thorough assessment of their physical and environmental factors to determine the most suitable wheelchair for them. The prescription process and service delivery also involve integration of evidence-based practice and proper clinical decision making. The clinician must consider the client's medical history, diagnosis and prognosis, as well as their personal goals and preferences.

A properly prescribed wheelchair enhances mobility and independence, which improves the overall wellbeing and functional outcome... A wheelchair that is customised to the client's needs and abilities can improve their ability to perform daily activities, participate in social and recreational activities, and engage in work or school. This can lead to improved physical and mental health, increased social participation, and greater independence.

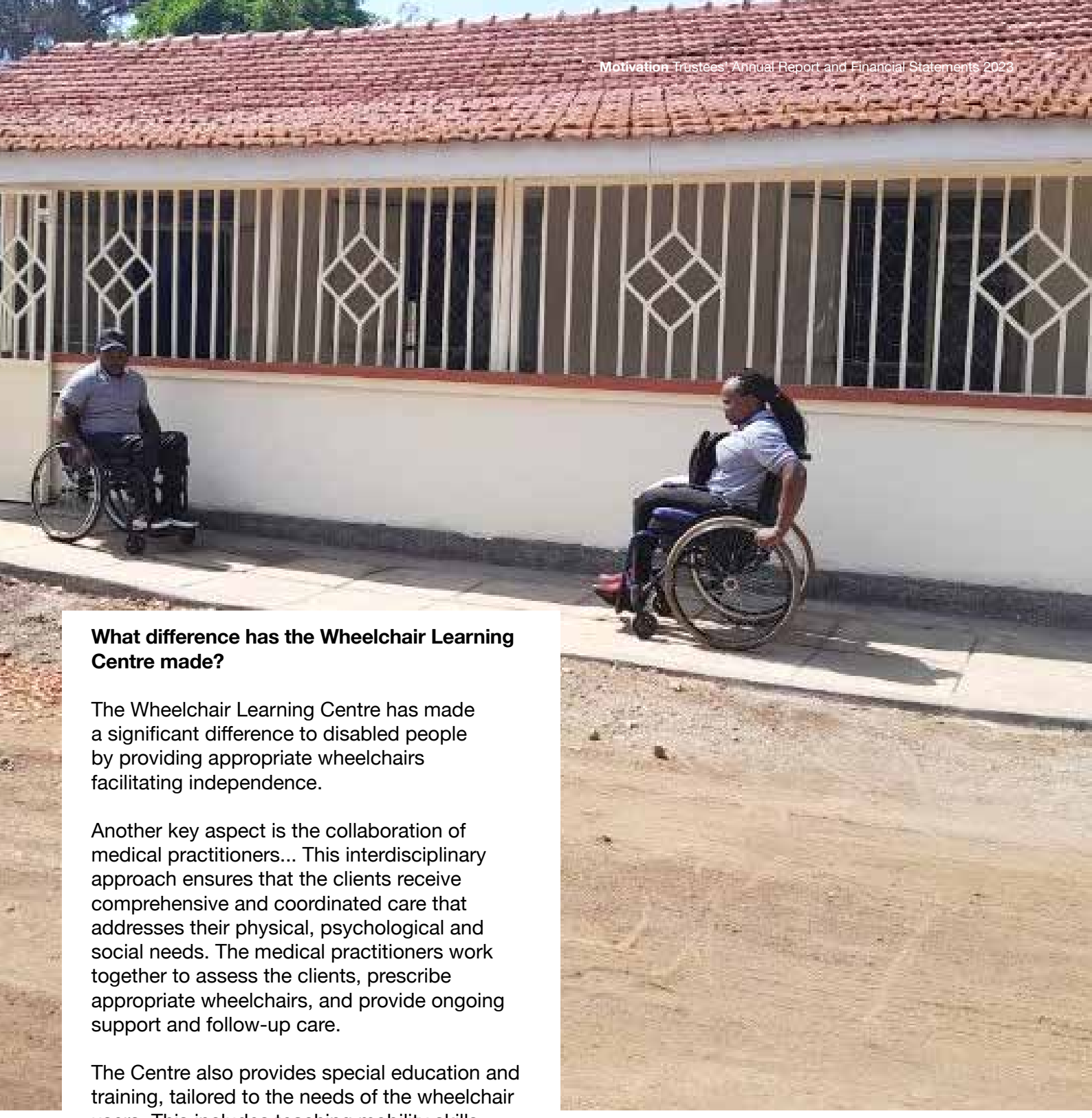
How has it changed your perspective on disability, in particular wheelchair use?

My perspective… has been significantly transformed.

Everyone's experience of disability is unique and influenced by a multitude of factors, including their personal strengths, environmental barriers and societal attitudes. This understanding has led me to recognise the importance of taking a holistic and person-centred approach to disability, focusing on the individual's abilities and needs rather than solely on their diagnosis.

Environmental factors can either facilitate or hinder a person's participation and inclusion in society.

This realisation has highlighted the significance of creating accessible and inclusive environments and the importance of addressing societal barriers that contribute to the exclusion of disabled people.



What difference has the Wheelchair Learning Centre made?

The Wheelchair Learning Centre has made a significant difference to disabled people by providing appropriate wheelchairs facilitating independence.

Another key aspect is the collaboration of medical practitioners... This interdisciplinary approach ensures that the clients receive comprehensive and coordinated care that addresses their physical, psychological and social needs. The medical practitioners work together to assess the clients, prescribe appropriate wheelchairs, and provide ongoing support and follow-up care.

The Centre also provides special education and training, tailored to the needs of the wheelchair users. This includes teaching mobility skills, independent living skills and proper care for the wheelchair.

The Centre also carries out community outreach to provide wheelchairs to remote communities. This outreach program ensures that disabled people who may not have access to appropriate wheelchairs are able to receive the care and support they entitled to.

Achievements and Performance

User leadership
Build relevance, credibility and impact by being systematically informed by and accountable to our stakeholders

AIM: Improve project outcomes through systematic use of our partnership tool, collection of user feedback, after-action reviews and field trials.	**ACHIEVED:** Projects are all meeting their intended outcome and impact targets, with a range of stakeholders providing feedback that informs improvements in existing projects and the design of all new projects.
AIM: Enable user-led change by facilitating ways for users to communicate to Motivation and direct our advocacy.	**PARTLY ACHIEVED:** The design of our new website opens ways for users to contact us and to use our platform to publish stories, blogs, etc. however, it is a work in progress and a focus for 2024 to proactively reach and engage users.
AIM: Optimise communication and stewardship with our customers and donors and use their feedback and our interactions with them to strengthen our relationships.	**ACHIEVED:** We extensively consulted MDL's major customers about our future strategy and how we can best develop new products and services for them. We also conducted a survey among our individual supporters to identify their communication preferences and gauge their primary areas of interest in our work.
AIM: Formalise an advisory panel of wheelchair users and programme participants to improve and contribute to our service and project development.	**ACHIEVED:** We continue to involve users throughout our project processes but did not convene a formal panel in 2023. However, for 2024 we are convening a user panel of experienced wheelchair users to review and renew our photo and storytelling processes.
AIM: Use feedback and input from wheelchairs users to direct a pipeline of new mobility products.	**ACHIEVED:** In-depth field trials by a network of wheelchair users altered the design of a second prototype of the national manufacture wheelchair in Kenya and user consultation impacted the design of the FrameRunner.

Products
Build a choice of high-quality mobility products through product design, development and supply

AIM: Develop a sector model for low-cost, high-quality national production by testing and production of a prototype wheelchair.	**ACHIEVED:** We successfully produced and field tested six prototype wheelchairs, made in Kenya in partnership with a local manufacturing company.
AIM: Increase the potential for disabled people's participation in exercise by developing a FrameRunner to take to manufacture.	**ACHIEVED:** We have developed a prototype FrameRunner, with an innovative chest-pad design and are now finalising the design (based on user feedback) before the manufacture of the first batch of products.
AIM: Increase product design and development activity by securing new means of evolving and developing new mobility products.	**ACHIEVED:** We are piloting faster ways to upgrade our existing products, by collaborating closely on design with our manufacturing partners.
AIM: Develop a pipeline of new products for development, based on market intelligence, research and user input.	**PARTLY ACHIEVED:** We have an initial pipeline of new products and are developing designs to meet needs that are currently not met at affordable price points.
AIM: Test and explore the value of MDL social enterprise as a mobility product distribution hub in India.	**ACHIEVED:** The social enterprise was initiated, and had a promising level of interest and sales from our partners and customers.

Services
Improve wheelchair user outcomes through application of our clinical, technical and inclusion expertise

AIM: Raise the quality of services available to wheelchair users globally and secure income for future projects through clinical, technical and inclusion consultancy.	**ACHIEVED:** We delivered webinars and training via five consultancies in India. In Africa, our impactful skilled workforce/curriculum development model in Kenya elicited interest from several other countries.
AIM: Increase the range and quality of services available to users by marketing our existing training offer.	**PARTLY ACHIEVED:** Our training offer is set out in detail on our new website, although the launch of the site was delayed from November 2023 to February 2024. This will be backed up by flyers for sharing with interested organisations.

Achievements and Performance
Continued

AIM: Increase inclusion and independence of disabled children and young people by strengthening and extending our parent/caregiver and peer training offer to include economic strengthening and safeguarding, and to engage family and community.	**ACHIEVED:** 378 caregivers were trained, building their skills and confidence in helping their disabled children to eat, drink, move, communicate. All projects included sensitisation and processes to increase awareness of rights and safeguarding.
AIM: In partnership with academic institutions, research and document clinical curriculum development model for replication elsewhere.	**ACHIEVED:** Partnership with Jomo Kenyatta University of Agriculture and Technology proved very effective, with training for lecturers and clinical mentors who went on to teach the wheelchair provision course to 96 clinical and rehabilitation undergraduates, including practical experience via the newly established wheelchair service centre.

Policy and practice
Drive change in our sector through user-led and evidence-based advocacy

AIM: Maximise project learning, improvement and impact by using core user outcome indicators across all work and explicit inclusion of overall project learning in evaluation briefs.	**PARTLY ACHIEVED:** We included recognised quality-of-life indicators across all new projects, though ongoing projects necessarily continue to use their original outcome indicators. We will continue to embed these core tools as we design projects and commission evaluations.
AIM: Ensure activities remain relevant, effective and impactful by consistent use of our evidence library and project reports in design and implementation of projects.	**ACHIEVED:** The evidence library continued to be added to across the year and its value/use highlighted in regular All Staff Meetings. Processes to loop project learning back in to project design were initiated.
AIM: Maximise sector influence by publishing and presenting Motivation learning.	**ACHIEVED:** Including materials used in WHO Training in Assistive Products; case studies in WHO global Wheelchair Service Standards Guidelines; two blogs on effective funding for assistive products; FCDO article on our A-rated All Stars project; content in National Lottery's East Africa Disability Fund learning review; presented at two key sector conferences.
AIM: Maximise profile and influence by putting in place clear core messages for use by all staff and refreshing communication channels and content.	**PARTLY ACHIEVED:** We strengthened, developed and refined our core messages across the year, with feedback from staff, partners, customers and other key stakeholders. We will consolidate this work in 2024 in line with our website redevelopment.

Effectiveness
Deliver maximum impact through our governance, management and delivery systems

AIM: Ensure financial sustainability, by optimising unrestricted income and building non-UK income generation.	**PARTLY ACHIEVED:** The ongoing cost of living crisis and changing funder priorities made raising unrestricted income particularly challenging. To counteract this, we focused on expanding our network of non-UK funders, onboarding several new multi-year partners to support our programmes in India and East Africa.
AIM: Strengthen governance in three countries and interactivity between the country Boards.	**ACHIEVED:** The India, Malawi and UK Boards met together to discuss challenges and opportunities. They agreed to meet twice a year in 2024, when all Board members will also be involved in global strategy development, setting Motivation's course for the coming years.
AIM: Continue to support staff and monitor and mitigate challenges to staff wellbeing.	**ACHIEVED:** As well as peer support and learning through our weekly All Staff Meetings, we continued to run two staff engagement surveys. These showed continuing high levels of staff satisfaction, e.g., 84% of staff feel satisfied with their wellbeing at work and 92% feel connected to their colleagues.
AIM: Improve our financial management processes by installing and rolling out a new shared finance system, ensuring timely and accurate reports and optimising the use of our resources.	**ACHIEVED:** The project was postponed to Q3 2024 in order to allow the new Head of Finance and Compliance to work with Africa, India and UK offices to fully scope needs and identify best solutions.
AIM: Maximise effectiveness and sustainability through use of consistent project processes, and partner due diligence, including ongoing learning/ adaptation and clear handover/exit plans, for all projects.	**ACHIEVED:** Project processes, including use of the Partnership Tool for due diligence and partnership formation, are consistently implemented across all projects. Identified improvements for better global and cross-team file sharing to further support effectiveness.

Fundraising Highlights

We are incredibly grateful to our donor community for their wonderful support in 2023.

With changing donor priorities in response to the UK cost of living crisis, our fundraising efforts faced a number of challenges in 2023. However, our donor community continued to demonstrate remarkable generosity, allowing us to continue our work in supporting disabled people across India, Kenya, Malawi and Uganda.

Support from the public

Our wonderful community of individual donors were an essential part of our fundraising in 2023, providing us with consistent support throughout the year. In addition:

- **Steven Burge raised a fantastic £2,700** by taking part in the London marathon, running the 26.2 miles in a fantastic time!
- **Our Christmas appeal raised over £38,000**, highlighting the importance of our peer support work, supporting disabled people by educating them about their rights, self-care and how to use their wheelchair with confidence.
- **Gifts in Wills provided over £13,000 of valuable funding**. We are always so grateful to those that remember Motivation in their will, helping us to fund the next chapter of our work.
- **Supporters from Cloud Software and Rambus participated** in the TCS Marathon in Bangalore, raising much needed funds for wheelchair users across Karnataka.

Support from grants, foundations and corporate donors

Our corporate and grant-giving trust and foundation supporters played a vital role in our work in 2023, allowing us to plan and implement long-term projects across Africa and India. Key highlights included:

- Support from the Pro Victimis Foundation and the Thackray Medical Research Trust towards our flagship project in Kenya, where we are embarking on an exciting project **to set up a brand-new wheelchair manufacturing hub**, providing quality wheelchairs in Kenya, and hopefully replicating the model in other African countries.
- Funding from the Else Kröner Fresenius Stiftung Foundation, Souter Foundation, The Beatrice Laing Trust, The Million Dollar Round Table Foundation and the James Tudor Foundation towards our Survive & Thrive project in Malawi, which will radically change the lives of children with cerebral palsy, their carers and families.
- The launch of Swablamban (Self-reliance) in Tamil Nadu in India, with valuable funding from the Rangoonwala Foundation. The project aims to improve the quality of life of 250 children and adults with locomotor disabilities across two districts in India and Nepal.
- Volunteering support from State Street, Infosys and NTT Data in India, with staff participating in various activities including a wheelchair basketball event and build-a-wheelchair sessions.

Overall, in 2023, we raised £292,654 of unrestricted income and raised an amazing £764,081 of restricted income. We extend our heartfelt thanks and gratitude to all our donors, whose shared values and commitment to our mission contribute to making the world a fairer place for disabled people.

Fundraising supporters 2023

Apisero
Bridgestone India
CareTech Foundation
Church of Ireland Bishop's Appeal
Comic Relief
Else Kröner Fresenius Stiftung Foundation
The Heathside Charitable Trust
Latter-Day Saints Charities
Lyndal Tree Foundation
MillerKnoll Foundation
Netherlands Embassy
NTT Data
Patrick & Helena Frost Foundation
Peacock Trust
Persula Foundation
Pro Victimis Foundation
Rambus Chip Technologies (India) Pvt. Ltd
Rangoonwala Foundation
Rehabilitation Engineering Research Center on Recreational Technologies (RERC Rec-Tech)
Souter Charitable Trust
Thackray Medical Research Trust
The Beatrice Laing Trust
The James Tudor Foundation
The Million Dollar Round Table
Volkart Foundation

Our goal is a world where country provides access to as technology an inclusive for everyone

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Making space

for disability at the heart of sport

Anitha is a mother of two, an IT professional, and a professional wheelchair basketball player. She has faced an unreasonable number of barriers to simply taking part in her chosen sport. Below, she tells us about those barriers and the space she has created for herself in professional sports.

I was born in Pondicherry in Tamil Nadu, India. I contracted polio at the age of two and lost mobility in my legs because of it.

My parents were, however, not discouraged and I'm thankful to them that they made sure I got a good education and didn't shy away from sending me to a good school. However, in society, if you have a disability, you are looked at with a lot of bias and I was not immune to that bias.

The main concern my parents had was about how I would get by day to day, as I had to be carried around due to not having a wheelchair. I got rejected by two schools due to my disability or, more accurately, the attitudes the school held towards disability

People assume if you have a disability especially if you are woman, you can't do anything. However, I got into college and finally got my own wheelchair during my engineering course. I went on to have a successful career and for the last 20 years I have been working in one of the leading telecom companies in India.

I only got into wheelchair sports as an adult, as growing up I did not have an opportunity to explore sports as it wasn't even seen as an avenue for a person with disability.

I always wanted to play sports and now I finally get to do that. Yes, I have a disability, so what? I have equal rights to play sports and live my life. My ambition is to someday represent India at an international level. And why shouldn't I?

34 Financial Review

The results for the year are set out in the Financial Statements. The consolidated position of the charity at the end of 2023 is shown in the Balance Sheet.

Summary

There was a return to a more robust financial position for Motivation in 2023, with funding in both our social enterprise and charity exceeding 2022 and 2021 levels. As profits generated by social enterprise play an important part in funding our charitable work, higher sales of wheelchairs through Motivation Direct Limited were a welcome improvement.

Grant funding received in 2023 was higher than in 2022, and spend on delivering projects increased compared to 2022.

Operating costs continued to be tightly controlled, building on the savings achieved in 2022, and we continued to defer any non-essential expenditure.

Overall, total income exceeded costs by £69.7k and reserves increased by £69.7k, delivering 2023 results that were better than our budgeted expectations.

Motivation's return to surplus reserves means we are confident that we can continue operating and have improved liquidity. As stated in last year's Annual Report, in 2020 Motivation secured £0.5m in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS). The two loans are repayable over five years (September 2021–26) and all repayments have been made on time.

In common with many charities and companies, the financial position remains challenging. However, the start of the year shows that positive developments for Motivation have continued into 2024. The financial outlook is considered in more detail in the 'Going Concern' section.

Review of financial results

The total income (including income from MDL) generated was £3.5m (2022: £3.3m), of which £2.8m was unrestricted (2022: £2.6m) and £0.8m was restricted (2022: £0.7m). At 31 December 2023, the group had net assets of £0.4m (2022: restated net assets £0.3m).

The principal funding sources of the charity in the reporting period were the same as in previous years:

- Trading from the sale of products via Motivation Direct Limited.
- Fundraising, including donations, legacies and events, as well as gifts in kind.
- Grants earmarked for delivering our charitable activities and programme partnerships.

This supports the key objectives of the charity by providing income from a diverse range of sources.

Our largest source of income continues to be from sales of mobility products. Sales at £2.5m were a significant improvement on 2022 (£1.6m). The majority of sales (£1.4m) are of everyday wheelchairs, with sales of sports wheelchairs contributing a further £0.6m.

Unrestricted income from donations and legacies was £0.3m (2022: £1m), noting the prior year included a legacy of £0.40m from one estate.

Overall, our income in 2023 (£3.5m) was higher than in 2022 (£3.3m).

Total expenditure was £3.5m (2022: £2.8m), of which £2.8m

was unrestricted or designated (2022: £2.2m) and £0.7m was restricted (2022: £0.7m). Note 4 to the Financial Statements shows how these funds were spent. This includes: £1.9m on running Motivation Direct Limited, including £1.5m for the cost of purchasing wheelchairs for onward sale (2022: £1.4m); £0.7m on programme activity in East Africa and South Asia (2022: £0.7m); and £0.2m on fundraising (2022: £0.2m).

The overall result was a surplus on unrestricted funds of £23.7k (2022: surplus £364.0k), meaning that Motivation's unrestricted reserves rose from a surplus of £139.1k to a surplus of £166.9k.

Our total restricted funds rose slightly during the year, partly due to two new projects where receipts exceed expenditure—Kenya National Manufacturing and CareTech.

There were no significant events that were material to the financial statements in 2023.

Reserves and reserves policy

Motivation's Trustees think it is prudent to hold reserves for the following reasons:

- To protect against fluctuations in fundraising income.
- To ensure the continuation of Motivation's activity in the event of unforeseen setbacks.
- To enable the development of programmes in the event of reduction in funding.
- To protect against fluctuations in contribution from the trading subsidiary.

The Trustees keep the reserves policy and the level of reserves under regular review. They have set a policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end, this target was £0.3m (2022: £0.3m) and the actual level of unrestricted reserves was a surplus of £0.2m (2022: surplus £0.1m).

An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements.

Investment policy

The charity has no long-term investments and its primary asset is cash in the bank. Trustees take a cautious approach towards investment, adopting a short-term, low-risk policy.

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. They considered several factors when forming their conclusion as to whether the use of the going concern basis was appropriate when preparing these financial statements. These included a review of updated forecasts to the end of 2025 and a consideration of key risks that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies) and programme grants, a portion of which is allocated to funding the charity's running costs. The small surplus in our unrestricted reserves in 2023 strengthens Motivation's ability to continue. The charity continues to meet all the repayments required from the CBILS loans accessed during 2020.

Regular forecasting and scenario planning ensures that there is a realistic plan to rebuild reserves to the target set in the reserves policy over an acceptable timeframe.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact plans. These may be summarised as: a decline in income from trading sales; falls in unrestricted donations and legacies; and a fall in programme expenditure leading to lower recovery of core costs.

In light of these factors, the Trustees have also undertaken downside scenario planning to assess the potential financial impact of falling income and rising costs. This planning indicates that Motivation would be able to absorb some reduction in income and/or increases in costs without significantly threatening its liquidity.

The Trustees also note that there are a number of realistic opportunities which could mean that Motivation outperformed the base-case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our strategy.

Financial Review
Continued

Whilst the Trustees are confident in the plans for Motivation to continue to build unrestricted reserves in 2024, they are mindful that the financial outlook is subject to change. With this in mind, they will continue to review the financial position closely and regularly. In addition, whilst the scenario planning does not indicate any immediate liquidity risks, appropriate measures will be taken if this changes.

After considering these factors, the Trustees conclude that the charity will have adequate resources and that it is reasonable to expect it will continue in operational existence for the foreseeable future. They have therefore prepared the financial statements on the going concern basis.

“

There was a return to a more robust financial position for Motivation in 2023, with funding in both our social enterprise and charity exceeding 2022 and 2021 levels.

2024 Objectives

Motivation's strategic goal is to ensure that the countries where we operate provide ready access to a choice of high-quality mobility products and services.

- Work with others to achieve more together than we can alone;
- Demonstrate and share practical solutions to address the lack of supply of high-quality products and services;
- Plan for the long term, so local partners continue to provide products and services beyond project support.

In 2024, we will deliver against five strategic priorities.

User leadership:
Build relevance, credibility and impact by being systematically informed by and accountable to our stakeholders

- Consult project participants and partners on design, delivery or learning across at least 75% of projects;
- Promote project participants' and partners' views through at least six pieces of advocacy or communication work;
- Develop a strategic plan for continued localisation of governance, leadership, funding and delivery;
- Establish a Business Development Board, with representation by people with lived experience of disability, to build networks and communications on topics which are important to them.

Products:
Build a choice of high-quality mobility products through product design, development and supply

- Develop and begin to implement sport products strategy;
- Extend Motivation's mobility product offer to disabled people by developing and funding two proposals for new products;
- Raise awareness and effective use by making product information widely available and accessible to disabled people;
- Strengthen the social enterprise in India in order to contribute to the fulfilment of Motivation India's objectives.

Services:
Improve wheelchair user outcomes through application of our clinical, technical and inclusion expertise

- Extend the scope and reach of projects in East Africa and South Asia;
- Build service delivery capacity by increasing the number of organisations commissioning training;
- Monitor and report improvements in quality-of-life of disabled people who participate in projects;
- Further embed the social model of disability into our theory of change, and all programme design and delivery.

Policy and practice:
Drive change in our sector through user-led and evidence-based advocacy

- Widely communicate and promote our approach, values and learning;
- Publish outcomes and learning for all completed projects and around the core issues of climate change, gender and the Sustainable Development Goals as they relate to disability;
- Develop a measure and record opportunities to share policy- and process-relevant learning on disabled people's inclusion;
- Further embed the social model of disability approach into our comms and advocacy.

2024 Objectives
Continued

Effectiveness:
Deliver maximum impact through our governance, management and delivery systems

- Further increase diversity, skills, and experience offered by global Boards;
- Run a consultative, global development process for the 2025– organisational strategy;
- Increase staffing and benchmark diversity to ensure impact and credibility, focusing growth in East Africa and South Asia;
- Strengthen IT, finance and HR systems, processes and policies;
- Manage risk in global funding environment by increasing the diversity of funding sources.

> In 2024, we'll work with our partners to increase user leadership, offer a choice of high-quality mobility products, build capacity to deliver rehabilitation services and drive change across our sector.

Structure, Governance and Management

The charity is a company limited by guarantee and not having a share capital. It operates under the terms of its Articles of Association, as amended by Special Resolution on 31 January 2019. Copies are filed with Companies House and the Charity Commission.

Trustees

In 2023 the Board of Trustees consisted of six members, who met five times across the year.

The Board contributes specialist knowledge from their fields of expertise, including global development, wheelchair service management, clinical provision, disability, finance, fundraising, strategy, business enterprise and commercial management.

Trustees are recruited by the Board based on a skills audit to identify the qualities and skills that are needed. A bespoke induction programme is delivered to all new Trustees by the Chief Executive Officer (CEO), the Senior Management Team and existing Trustees. Trustees may request training through the Company/ Charity Secretary, who will also notify the Trustees of relevant courses. However, standard practice is that the Company/ Charity Secretary attends relevant training courses and then reports to the Trustees on key issues.

The Board of Trustees is responsible for overseeing the governance of the organisation whilst the CEO is responsible for ensuring that the organisation continues to develop and grow in line with the objects of the charity and its strategic plan.

Chief Executive Officer

Day-to-day responsibility for the management of Motivation lies with Amanda Wilkinson, the CEO, reporting directly to the Board of Trustees and responsible for implementing the Board's policy decisions. The CEO provides leadership and direction in Motivation's efforts to deliver on its mission alongside the senior management team.

Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses and related party transactions are disclosed in Note 6 to the Financial Statements. Motivation aims to pay around the median level for a charity of our size. For this purpose, we undertake informal annual benchmarking of peer charities and cross-reference this against local cost-of-living indices and what the charity can afford.

Staff

Motivation employed 38 staff across four regional offices in 2023, with an average of 16 on the UK payroll, 11 across Kenya, Malawi and Uganda, and 11 in India teams.

Volunteers

In 2023, we continued to receive ongoing support from numerous skilled volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities.

Structure, Governance and Management
Continued

Equality, diversity and inclusion

We continue to champion diversity and inclusion across Motivation. We are committed to putting our values into action and making all staff feel proud of Motivation as a diverse, inclusive employer.

We aim to reduce any barriers to joining our team, to offer an adaptable and accessible workplace, and to ensure no discrimination exists in our policies, processes or culture.

We regularly seek and act on feedback from all staff, so everyone has a chance to inform how Motivation is run and make suggestions for how we can improve. Staff can contact the Senior Management Team in person at any time, or through an anonymous form on our organisational Home page. We also run an all-staff survey twice a year, with a 100% response rate in October 2023.

84%
of staff feel satisfied with their sense of wellbeing at work

92%
of staff feel able to suggest ideas, give feedback or raise concerns

92%
of staff feel connected to colleagues in other teams and offices

Things that staff said made them feel proud of Motivation included:

- The way all teams are consulted in putting together proposals for our partners
- Being able to be my best
- Our honesty and transparency
- Our success in raising money for projects
- Our mission
- Our culture
- Our teams working together

We are committed to ensuring new opportunities to strengthen diversity, especially welcoming people from under-represented groups to Motivation.

We aim to hold ourselves accountable by tracking progress and continually learning about ways to improve. This includes the implementation of transparent policies, practices and procedures, as well as meeting our duties under the UK's Equality Act 2010.

Risk management

Motivation regularly assesses and minimises the risks that might arise through our work. Senior management and programme staff take responsibility for identifying and managing risks across all operations.

Identified risks are held in organisational and activity risk registers. Risks are scored in terms of their likelihood to occur, and the scale of potential impact, and ranked by priority. Wherever the risk exposure is assessed to be too high, mitigating actions are taken. Responsibility for monitoring and managing each risk is assigned to a member of the senior management team. A review of organisational risk status and actions is undertaken at every Board meeting, and emerging risks are a standing agenda item at senior management team meetings.

In 2023, the principal risk facing the organisation was raising sufficient unrestricted funding, given the reduction in funding from our individual and major donors. The reductions were indicative of the sector and falling income from voluntary funding in the UK, we focused on increasing our new business efforts to build on income through the social enterprise and redouble our efforts to raise restricted income. Respective profits from MDL and income cost recovery from our restricted projects mitigated for the reduction in unrestricted donations, while still enabling us to maintain our overheads and increase impact through our programme activity.

Safeguarding

Safeguarding is an expression of our values and a commitment to the people, communities, partners

and colleagues we work with. In 2023, everyone joining or working for Motivation took part in safeguarding training and read and signed our safeguarding and related policies (code of conduct, whistle blowing and anti-bullying and harassment).

Our projects embed safeguarding from project design to implementation and evaluation, including country- or project-specific referral maps to local authorities and support organisations. We work with partners to raise awareness, where needed, and to ensure a shared understanding of and commitment to the standards set out in our safeguarding policies. Safeguarding is a standing agenda item on our senior management team meetings, regularly discussed at weekly all-staff meetings, and prominent on our website.

We recognise we can always do better though, and reporting remains below our expectations given our work with adults and children at risk. Our systems and processes are always under review as we deepen our 'If in doubt, report' culture and the safeguarding team regularly attend training.

The day-to-day work of safeguarding support is led by a team made up of staff from the senior management team, each country we work in, and across teams and we have a safeguarding lead on the Board of Trustees. The overall safeguarding responsibility sits with Motivation's CEO and is overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors.

Fundraising governance

The Board of Trustees ensures that our fundraising is guided by our values and that activities comply with legal and regulatory frameworks.

Each year, we undertake a range of fundraising activities as detailed above. In 2023, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators. Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was intended and outlined in a clear Privacy Notice signposted in fundraising communications.

Our fundraising complaints process is published on our website. Last year we sent out 11,640 individual communications via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy.

Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Motivation Direct (India) Private Limited is a subsidiary of Motivation Direct Limited by virtue of control of 99.99% of the share capital. The principal reason for investing in a trading subsidiary in India is to generate profits that will be donated to the charity to use in furtherance of its charitable objective. Motivations Chief Executive Officer, Amanda Wilkinson is a Director of Motivation Direct (India) Private Limited.

Statement of compliance

As detailed in this report, the Directors have complied with their duty to have regard to the matters in Section 172(1) of the Companies Act 2006.

Public benefit statement

This report sets out how we operate for public benefit and general charitable purposes, according to the laws of England and Wales.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing Motivation's aims and objectives and in planning future activities.

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Reference and Administration Information

Motivation Charitable Trust, a private company, limited by guarantee and not having share capital, incorporated and registered in England and Wales, UK, known by the abbreviated name "Motivation". Its company registration number is 3916496 and its charity number is 1079358.

Motivation is headquartered in Bristol. Motivation's UK office continues to be at Sheene Road, Bristol, and the new lease was signed on 2 June 2023. Please also see note 19 of the Financial Statements. Motivation operates two regional offices in Kenya and India and is currently also operating in Malawi and Uganda.

Address of principal office

Unit 2, Sheene Road, Bedminster, Bristol, BS3 4EG

Trustees

Trustees who served during the year and up to the date of signing the financial statements:

Richard Hawkes, Chair

Jen Browning

Tony Charalambides

Kirsty-Ann Cutler

Nigel Daniel

David Green

Jenny Wong
(appointed 24 January 2024)

Chief Executive Officer

Amanda Wilkinson

Charity Secretary

Giles Totterdell
(Resigned 31 January 2023)

Janet Hunter
(Appointed 1 February 2023 as Interim Secretary, resigned 17 April 2023)

Andy Dixon
(Appointed 17 April 2023, Resigned 1 November 2023)

James Theedom
(Appointed 1 November 2023)

Company Secretary

Giles Totterdell
(Resigned 5th March 2023)

Janet Hunter
(Appointed 5th March 2023, as Interim Secretary, resigned 17th April 2023)

Andy Dixon
(Appointed 17th April 2023, Resigned 1st November 2023)

James Theedom
(Appointed 1st November 2023)

Key management and personnel

Janet Hunter,
Interim Head of Finance and Compliance
(3 January–28 April 2023)

Andy Dixon,
Head of Finance and Compliance
(Appointed 17 April 2023, Resigned 1 November 2023)

James Theedom,
Head of Finance and Compliance
(Appointed 30 October 2023)

Rebecca Andrews,
Head of Partnerships and Philanthropy

Peter Mbuguah,
Regional Director, East Africa

Geetanjali Jha Chakraborty,
Regional Director, South Asia
(Appointed 16 January 2023, Resigned 31 August 2023)

Sara Gwynn,
Head of Policy and Advocacy

Ian Webster,
Interim Head of MDL

Our advisers

Auditors: Mazars LLP, 90 Victoria Street, Bristol, BS1 6DP

Bankers: National Westminster, The Triangle (A) Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Legal Advisors: Harris and Harris Legal Services LLP, 14 Market Place, Wells BA5 2RE

Statement of Trustees' Responsibilities

The Trustees are required to prepare an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The Trustees are also required to prepare financial statements which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

Select suitable accounting policies and apply them consistently;

- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2023 was 6 (31 December 2022, 6). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 30 April 2024 and signed on their behalf by

Richard Hawkes
Chair of Trustees

Independent Auditor's Report

to the members of The Motivation Charitable Trust

Opinion

We have audited the financial statements of Motivation Charitable Trust (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, Balance Sheet, Statement of Changes in Equity and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the parent company's affairs as at 31 December 2023 and of the group's profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the group and the parent company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustee's are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the

other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 43, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the group, the parent company and their industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our

Independent Auditor's Report
Continued

procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the group and the parent company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group and the parent company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation and the Companies Act 2006.

In addition, we evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to revenue recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Jonathan Marchant
Senior Statutory Auditor
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
90 Victoria Street
Bristol
BS1 6DP
May 16, 2024

Financial Statements 2023

Consolidated statement of financial activities for the year ending 31 December 2023

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Consolidated statement of financial activities for the year ending 31 December 2023

Incorporating income and expenditure account

	Note	Unrestricted £	Restricted £	Designated £	2023 Total £	Unrestricted £	Restated Restricted £	Designated £	Restated 2022 Total £
Income and endowments from:									
Donations and legacies	2	292,654	184,285	-	476,939	1,033,053	51,619	-	1,084,672
Charitable activities	3	-	553,921	-	553,921	-	619,694	-	619,694
Other trading activities:									
- Sale of mobility products		2,465,115	-	-	2,465,115	1,564,026	-	-	1,564,026
- Other trading activities		10,582	25,875	-	36,457	-	13,493	-	13,493
Investment income:									
- Bank interest		2,506	-	-	2,506	2,397	-	-	2,397
Total income		**2,770,857**	**764,081**	-	**3,534,938**	**2,599,476**	**684,806**	**-**	**3,284,282**
Expenditure on:									
Raising funds									
Cost of generating voluntary income		465,206	-	-	465,206	300,502	-	-	300,502
Cost of mobility products		1,956,646	-	-	1,956,646	1,545,884	-	-	1,545,884
Charitable activities		325,291	718,095	-	1,043,386	330,118	652,773	-	982,891
Total resources expended		**2,747,143**	**718,095**	-	**3,465,238**	**2,176,503**	**652,773**	**-**	**2,829,276**
Net income/(expenditure) before transfers		23,714	45,986	-	69,701	422,973	32,033	-	455,006
Transfers between funds		-	-	-	-	(58,995)	49,582	9,413	-
Net movement in funds		23,714	45,986	-	69,701	363,978	81,615	9,413	455,006
Total funds brought forward		139,119	196,291	-	335,410	(224,859)	114,676	(9,413)	(119,596)
Motivation Direct (India) Private Limited b /f		**4,110**			**4,110**				
Total funds carried forward		**166,943**	**242,277**	-	**409,220**	**139,119**	**196,291**	**-**	**335,410**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 of the Financial Statements.

The deficit for the financial year dealt with in the financial statements of the parent company was £420,221.

Balance sheet

As at 31 December 2023

	Note	Group		Charity	
		2023	Restated 2022	2023	Restated 2022
		£	£	£	£
Fixed assets					
Intangible fixed assets	10	-	-	-	-
Tangible fixed assets	11	43,639	52,702	43,112	52,702
Investments	12	-	-	1	1
		43,639	52,702	43,113	52,703
Current assets					
Debtors	13	155,198	612,405	59,966	517,334
Stock		66,293	26,233	-	-
Cash at bank and in hand		794,970	783,436	419,288	244,853
		1,016,461	**1,422,074**	**479,254**	**762,187**
Liabilities					
Creditors: amounts falling due within 1 year	14	(537,948)	(931,033)	(546,129)	(381,924)
Net current assets		**478,513**	**491,041**	**(66,875)**	**380,263**
Total assets less current liabilities		**522,152**	**543,743**	**(23,762)**	**432,966**
Creditors: amounts falling due after more than 1 year	16	(112,932)	(208,333)	(79,598)	(125,000)
Net assets		**409,220**	**335,410**	**(103,360)**	**307,966**
Funds					
Restricted Funds		242,277	196,291	242,277	187,397
Unrestricted Funds					
- Designated Funds		-	-	-	-
- General Funds		166,943	139,119	(365,637)	120,569
Total charity funds		**409,220**	**335,410**	**(103,360)**	**307,966**

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by the Trustees on 30 April 2024 and signed on their behalf by

Richard Hawkes
Chair of the Trustees

Statement of changes in equity

	MCT	MDL	MDIPL	Total Equity
	£	£	£	£
At 1 January 2023	316,860	18,549	-	335,409
Comprehensive income for the year				
(loss)/surplus for the year	(438,769)	497,699	10,771	69,701
Total comprehensive income for the year	**(121,909)**	**516,248**	**10,771**	**405,110**
Gift aid distribution	18,548	(18,548)	-	-
Recognition of subsidiary	-	4,110	-	4,110
At 31 December 2023	**(103,361)**	**501,810**	**10,771**	**409,220**
At 1 January 2022	**9,996**	**(129,593)**	**-**	**(119,596)**
Comprehensive income for the year				
surplus for the year	306,864	148,142	-	455,006
Total comprehensive income for the year	**316,860**	**18,549**	**-**	**335,410**
Recognition of subsidiary	-	-	-	-
At 31 December 2022	**316,860**	**18,549**	**-**	**335,410**

Notes to the financial statements

Statutory information: The Motivation Charitable Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administration Information page.

1. Accounting policies

Functional and presentation currency: The company's functional and presentation currency is pound sterling (£).

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. They follow the recommendations in the 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) (effective 1 January 2015) Charities SORP (FRS 102), and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31 December 2023. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a deficit of £420,221 (2022: £392,636 surplus). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2024, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social

enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the charity's running costs. Unrestricted reserves in 2023 have increased the surplus strengthening Motivation's ability to continue. The charity has met all the repayments required from the CBILS loans accessed during 2023 which enabled the charity to continue in 2021.

Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2024, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy.

In summary, whilst the Trustees are confident in the plans which should see Motivation continue to build unrestricted reserves next year they are mindful that the financial outlook is subject to change. Therefore, they are reviewing the financial position closely. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the Trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

c) Incoming resources

All income is included in full in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured accurately. Income is deferred if it has been received but relates to a specific future period or is dependent upon conditions to be fulfilled by the charity.

i) Income from government and other grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

ii) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or; when a distribution is received from the estate. Receipt of a legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

d) Funds accounting

i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

ii) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Any accumulated surplus remains in General funds to be used at the discretion of the Trustees in

pursuing the charity's objectives.

iii) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Such funds are set aside when income is recognised.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

i) Staff costs are allocated to activities on the basis of staff time spent on those activities.

ii) Administrative overheads are allocated to charitable activities according to funder specifications. Remaining overheads are split between support and management activities on the basis of staff time incurred.

iii) Project costs incurred overseas are included under appropriate headings in the resources expended.

iv) All organisations to which grants are made are approved by the Trustees. Grants payable are accrued in the financial statements on the basis of periodic monitoring reports supplied by the grant recipient.

v) Resources expended are allocated to a particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the basis of staff time attributable to each activity.

f) Costs of generating voluntary income

These relate to the costs incurred by the charitable company in raising both restricted and unrestricted funds for the charitable work and include salaries, direct expenditure and overhead costs of direct fundraising staff.

g) Costs of mobility products

These costs relate to the costs of goods sold by the trading subsidiary, Motivation Direct Limited.

h) Support costs

These relate to costs incurred by staff directly providing support to project work. Costs are allocated on the basis of staff time incurred and proportion of overhead expenses.

Charity support costs are re-allocated to each of the activities on the following basis which is an estimate, based on charity staff time, of the amount attributable to each activity:

Cost of generating voluntary income	42.1%
Charitable activities	57.9%
Other	0.0%

i) Material uncertainties and judgements

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates.
No significant judgements or estimates have had to be made by management in preparing these financial statements.

j) Intangible fixed assets

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost over it's useful life. The rates in use are as follows:

Computer software	20% straight line

k) Tangible fixed assets

UK expenditure on fixed assets is capitalised where it exceeds £1,000. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

Office furniture and equipment	25% straight line
Leasehold improvements	10% straight line
Computer equipment	20% straight line
Website	33% straight line
Tooling	25% straight line
Motor vehicles	20% straight line

l) Stock

Stocks are valued at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid in respect of future periods.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and any short term highly liquid investments.

o) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

p) Pension contributions

The charitable company makes contributions on behalf of its employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year-end are included in creditors. All expenses and liabilities for defined contribution pension plans are allocated to unrestricted funds. We don't apportion defined contribution pension plans between unrestricted and restricted funds.

q) Foreign currency transactions

Transactions denominated in foreign currencies are translated into UK sterling at the average rate of exchange for the month of the transaction. Assets and liabilities in foreign currencies are translated into UK sterling at rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the Statement of Financial Activities.

r) Liabilities

Liabilities are recognised when a future obligation resulting in the outflow of funds arises which can be measured reliably. Liabilities are disclosed but not recognised if conditions have to be met before payment is made. When future outflow is probable, but not contractual, and measurable with sufficient accuracy a provision is recognised.

s) Termination benefits

The charity recognises termination payments as a liability and an expense when it is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement date.

t) Prior period accounting adjustment

In 2017 we received £72,528 of restricted funds to provide training in respect of a project. We have determined that we are unable to continue using a fund restricted in its use for the delivery of training. As a result, it has been agreed to pay back the funder in three instalments on 31 March 2024, 30 September 2024 and 31 March 2025. This has impacted 2022 brought forward retained earnings and creditors (see notes 14, 18 and 21).

2 Donations and legacies

	Unrestricted	Restricted	Designated	2023 Total	Unrestricted	Restricted	Designated	2022 Total
	£	£	£	£	£	£	£	£
Donations	242,251	184,285	-	426,536	483,406	51,619	-	535,026
Gifts in Kind (note 9)	36,559	-	-	36,559	36,457	-	-	36,457
Legacies	13,844	-	-	13,844	513,190	-	-	513,190
Total	**292,654**	**184,285**	-	**476,939**	**1,033,053**	**51,619**	-	**1,084,672**

Donations and gifts of £10,000 and over were received from the following trusts, foundations and companies:

Restricted	Unrestricted
Apisero	University of Pittsburgh
Volkart Foundation Indian Trust	The Lower Green Foundation (S Beecham)
Church of Ireland Bishop's Appeal	Lyndal Tree Foundation
	The Heathside Charitable Trust
	The Patrick & Helena Frost Foundation

Donations have not been disclosed from those donors wishing to remain anonymous.

There were no donations from Trustees (2022: nil).

3 Incoming resources from charitable activities

		2023 Total	2022 Total
Restricted income: Grants		**£**	**£**
Pro Victimis	National Manufacturing Kenya	134,000	100,000
Else Kröner Fresenius Stiftung	Survive and Thrive Phase 2, Malawi	128,971	-
CareTech Charitable Foundation	Improve standards of care for national wheelchair rehabilitation services, Kenya	81,304	-
Global Disability Innovation Hub	Developing national wheelchair production, Kenya	72,468	-
RecTech	Frame Runner	60,336	8,462
Rangoonwala	Swablamban	34,300	-
Comic Relief	Survive and Thrive, Malawi	15,000	152,904
MillerKnoll Foundation	Isolation to Inclusion, India	7,714	-
The Beatrice Laing Charitable Trust	Survive and Thrive, Malawi	5,000	-
St James Place Foundation	Survive and Thrive Phase 2, Malawi	5,000	-
Latter-Day Saint Charities	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities, Malawi	4,655	4,308
Latter-Day Saint Charities	Delivering training and wheelchair provision, Malawi	4,423	-
Latter-Day Saint Charities	Tunaswasi (We are Thriving!) Uganda	750	-
Latter-Day Saint Charities	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities, Kenya	-	9,896
Latter-Day Saint Charities	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities, Muranga, Kenya	-	4,738
UK Foreign, Commonwealth and Development Office	All Stars, Uganda	-	130,305
Equallyable Foundation	National Manufacturing Kenya	-	40,577
Rees-Jones Foundation	Tunaswasi (We are Thriving!) Uganda	-	67,660
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives Phase 2, India	-	44,425
Netherland Embassy	Swashatki, India	-	17,183
St. James Place Charitable Foundation	Survive and Thrive, Malawi	-	10,000
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives, India	-	28,236
Anonymous Trust	Nyabondo Rehabilitation Centre, Kenya	-	1,000
Total		**553,921**	**619,694**

4 Total resources expended

	Note	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2023 Total
		£	£	£	£	£
Grants, products and materials	8	-	-	138,950	10,836	149,786
Cost of products sold		-	1,535,300	-	-	1,535,300
General project costs		-	-	98,142	3,165	101,307
Staff costs	6	203,595	88,479	292,683	536,564	1,121,321
Other staff costs		570	-	192	34,383	35,145
Consultancy		5,900	-	41,618	64,527	112,045
Legal and professional fees		32,538	-	1,141	25,103	58,782
MDL overheads		-	339,174	-	-	339,174
Travel and transportation		(38)	-	69,140	20,755	89,857
Fundraising and publicity		7,731	-	5,450	8,864	22,045
Office resources		(23,601)	-	51,615	(191,291)	(163,277)
Depreciation		-	-	-	13,569	13,569
Financial cost		1,455	-	1,420	11,419	14,294
Foreign exchange gain/loss		516	(6,307)	-	25,409	19,618
Sundry expenditure		25	-	17,745	(1,498)	16,272
Total resources expended		**228,691**	**1,956,646**	**718,096**	**561,805**	**3,465,238**
Support costs reallocated		236,515	-	325,290	(561,805)	-
Total resources expended		**465,206**	**1,956,646**	**1,043,386**	**-**	**3,465,238**

	Note	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2022 Total
		£	£	£	£	£
Grants, products and materials	8	-	-	54,738	(7,701)	47,037
Cost of products sold		-	1,049,045	-	-	1,049,045
General project costs		-	-	11,176	(57)	11,119
Staff costs	6	120,179	255,542	338,189	300,279	1,014,189
Other staff costs		1,154	-	919	25,177	27,249
Consultancy		16,000	15,668	75,811	54,628	162,107
Legal and professional fees		90	-	1,317	61,788	63,195
MDL overheads		-	180,153	-	-	180,153
Travel and transportation		190	-	79,443	19,175	98,809
Fundraising and publicity		7,795	-	1,035	15,593	24,422
Office resources		6,456	-	74,743	(85,337)	(4,138)
Depreciation		-	-	-	31,193	31,193
Financial cost		1,511	3,421	5,256	36,369	46,557
Foreign exchange gain/loss		-	42,056	-	(22,303)	19,752
Sundry expenditure		-	-	5,077	53,510	58,587
Total resources expended		**153,374**	**1,545,884**	**647,704**	**482,314**	**2,829,276**

Support costs reallocated	147,128	-	335,187	(482,314)	-
Total resources expended	**300,502**	**1,545,884**	**982,891**	-	**2,829,276**

5 Net incoming resources for the year

This is stated after charging:

	2023	2022
	£	£
Amortisation of intangible fixed assets	-	1,162
Depreciation of tangible assets	14,407	33,979
Loss on disposal of Assets	(34,465)	53,143
Auditors remuneration:		
- Audit	26,000	18,000
- Other services	4,240	3,000
- Trustees' reimbursed expenses	216	449

6 Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2023	2022
	£	£
Salaries and wages	585,386	523,501
Severance pay	-	10,000
Social security costs	55,823	60,954
Pension contributions	30,259	34,522
Total costs for UK contracted staff	**671,468**	**628,977**
Total salary costs for non-UK based staff	449,852	385,212
Total staff costs for the charity	**1,121,320**	**1,014,189**

One employee earned more than £60,000 during the year (2022: three):

	2023	2022
	No.	No.
£60,000 – £69,999	-	2
£70,000 – £79,999	1	1
£80,000 – £89,999	-	-

The charity Trustees were not paid or received any other benefits from employment. One Trustee was reimbursed travel expenses of £216. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and all subsidiaries comprise the Trustees, the Chief Executive Officer, Head of Fundraising, Head of Policy and Advocacy, Regional Director Africa, Regional Director South Asia, Interim Head of Motivation Direct Ltd, and Head of Finance and Compliance.

The total employee benefits of key management personnel were £333,557 (2022: £411,664). The total employee benefits of the Chief Executive Officer are in the range of £70,000 to £79,999 and these costs are apportioned

between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were no severance payments made to employees in 2023 (2022: one).

The average number of UK employees during the year was 16 (2022: 18).

-

Full time equivalents	2023	2022
	No.	No.
Cost of generating voluntary income	4	3
Charitable activities	5	6
Trading	4	6
	13	**15**

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Grants payable including products and material donations

	2023	2022
	£	£
All Stars (UK Aid Match) (Uganda)	-	81
Survive and Thrive (Comic Relief) (Malawi)	5,003	2,182
LDS Kenya Moti	-	1,631
Kenya National Production	15,754	1,256
Tunaswasi	124	1,556
Survive and Thrive Phase 2	78,565	-
LDS Malawi	174	-
CareTech Project in Kenya	6,960	-
Training at Nalondo (Meal a Day)	636	-
Salvation Army Consultancy	63	-
Wheelchair Service Provision Chennai - NTT Data	-	5,410
Nava Chaitanya	-	2,742
Breaking Barriers	-	11,424
Building Back Better	-	3,394
NTT Data sports wheelchairs	-	8,845
WHO training	-	166
Bridgestone	2,465	3,733
Pune DDRC Training	-	55
Project JCF Viraj	748	-
Swashatki (Neth Embassy)	6,018	4,793

Wheelchair Service provision-Margadarshi	7,499	6,266
NTT Data Project	13,768	-
German Micro Grants	165	-
Ragoonwala	207	-
Volkart	14	-
FrameRunner	707	1,204
Cricket Wheelchair Project	80	-
Provision through other programmes - Africa	9,748	-
Provision through other programmes - India	1,088	(7,701)
Total grants payable including products and material donations	**149,786**	**47,037**

Grants payable includes cash, products and materials donations to partner organisations and are considered to be part of the costs of activities in furtherance of the objects of the charity because they enable project work initiated by the charity to be continued locally for sustainable long-term benefits.

Grants are only awarded to organisations with a history of project participation with the charity and are monitored on a regular basis.

9 Gifts in kind and intangible income

	2023	2022
	£	£
Fundraising and publicity costs	1,532	3,045
Legal and professional	32,538	30,532
Computer software	2,489	2,880
Total gifts in kind	**36,559**	**36,457**

10 Intangible fixed assets – Group and Charity

	Computer software	Total
	£	£
Cost at 1 January 2023	145,664	145,664
Additions in year	-	-
Disposals in year	-	-
Cost at 31 December 2023	**145,664**	**145,664**
Amortisation at 1 January 2023	145,664	145,664
Charge for the year	-	-
On disposals	-	-
Amortisation at 31 December 2023	**145,664**	**145,664**
Net book value at 31 December 2022	**-**	**-**
Net book value at 31 December 2023	**-**	**-**

11 Tangible fixed assets

Group	Computer equipment and website	Leasehold improvements	Tooling	Total
	£	£	£	£
Cost at 1 January 2023	54,287	135,313	58,715	248,315
Additions in year	765	4,316	-	5,081
Disposals in year	(34,232)	(1,335)	-	(35,567)
Cost at 31 December 2023	20,820	138,294	58,715	217,829
Accumulated depreciation at 1 January 2023	47,279	88,859	58,715	193,643
Charge for the year	3,491	10,312		13,803
On disposals	(34,879)	414	-	(34,465)
Accumulated depreciation at 31 December 2023	15,891	99,585	58,715	174,191
Net book value				
Net book value at 31 December 2023	4,929	38,709	-	43,639
Net book value at 1 January 2023	**7,009**	**46,454**	**-**	**53,463**

Charity	Computer equipment and website	Leasehold improvements	Tooling	Total
	£	£	£	£
Cost at 1 January 2023	51,773	135,313	18,942	206,028
Additions in year	765	4,316	-	5,081
Disposals in year	(34,232)	(1,335)	-	(35,567)
Cost at 31 December 2023	**18,306**	**138,294**	**18,942**	**175,542**
Accumulated depreciation at 1 January 2023	45,525	88,859	18,942	153,326
Charge for the year	3,258	10,312	-	13,569
On disposals	(34,879)	414	-	(34,465)
Accumulated depreciation at 31 December 2023	**13,904**	**99,585**	**18,942**	**132,430**
Net book value at 31 December 2023	4,402	38,710	-	43,112
Net book value at 1 January 2023	**6,248**	**46,454**	**-**	**52,702**

12 Investments

Group	2023	2022
	£	£
Unlisted investment in subsidiary	–	–

Charity	2023	2022
	£	£
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ending 31 December 2023 are as follows:

	2023	2022
	£	£
Turnover	2,414,050	1,564,026
Cost of sales	(1,531,658)	(1,049,045)
Gross profit	**882,392**	**514,981**
Administrative costs	(384,693)	(366,839)
Net profit	**497,699**	**148,142**

Net Asset are £498,855 (2022: net assets £18,549) and share capital is £1 (2022: £1).

Motivation Direct Limited is a subsidiary of the charitable company by virtue of control of 100% of the share capital.

The results for Motivation Direct (India) Private Limited, of 2nd Floor, Shree Plaza, property number 167/1, 4th Main Road, Chamarajapete, Bangalore 560018 (company no. U52609GJ2019FTC108850) for the year ending 31 December 2023 are as follows:

	2023
	£
Turnover	235,673
Cost of sales	(188,249)
Gross profit	**47,424**
Administrative costs	(36,653)
Net profit	**10,771**

Net Asset are £13,725 and share capital is £1,155.

Motivation Direct (India) Private Limited is a subsidiary of the trading company by virtue of control of 99.99% of the share capital.

13 Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors and donations due	78,549	491,962	-	405,784
Prepayments and accrued income	54,253	110,787	53,806	101,894
Other debtors	22,396	9,656	6,160	9,656
Amounts owed by Group companies	-	-	-	-
	155,198	**612,405**	**59,966**	**517,334**

14 Creditors: amounts falling due within one year

	Group		Charity	
		Restated		Restated
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	139,880	613,734	15,938	74,219
Taxation and social security	16,884	14,655	14,834	14,655
Other creditors	53,561	2,399	47,455	-
Accruals and deferred income	202,623	175,245	57,085	20,626
Loans	125,000	125,000	75,000	75,000
Amounts owed to Group companies	-	-	335,817	197,424
	537,948	**931,033**	**546,129**	**381,924**

A fixed and floating charge is held by NatWest over all of the company's assets.

15 Creditors: Analysis of movement of deferred income

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Deferred income at the start of the year	147,572	83,128	-	8,638
Amounts released from previous periods	(147,572)	(83,128)	-	(8,638)
Income deferred in the current year	160,891	147,572	25,000	-
Deferred income at the end of the year	**160,891**	**147,572**	**25,000**	**-**

Deferred income arises in Motivation Direct Limited where payments are received from customers for sales in advance of the point at which revenue is recognised under Motivation Direct Limited's accounting policies.

16 Creditors: amounts falling due after more than one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Loans	83,334	208,333	50,000	125,000
Other creditors	29,597	-	29,597	-
	112,931	**208,333**	**79,597**	**125,000**

17 Obligations under operating leases

	2023	2022
	£	£
Amounts due in <1 year	27,575	-
Amounts due in 2–5 years	72,555	-

Lease payments recognised as an expense during the year were £29,955 (2022: £6,929). The amount charged to rent in the Income and expenditure account in 2023 was £38,279.

18 Analysis of net assets

	2023			2022		
	General funds	Restricted funds	Total funds	General funds	Restricted funds	Total funds
	£	£	£	£	£	£
Intangible fixed assets	-	-	-	-	-	-
Tangible fixed assets	43,639	-	43,639	52,702	-	52,702
Net current assets	236,235	242,277	478,512	294,750	196,291	491,041
Creditors: amounts falling due after more than one year	(112,931)	-	(112,931)	(208,333)	-	(208,333)
Net assets at 31 December	**166,943**	**242,277**	**409,220**	**139,119**	**196,291**	**335,410**

19 Commitments

On 2 June 2023 the charity signed a 5-year lease, for premises at Sheene Road, Bristol. The overall commitment is £137,500.

20 Related party transactions

Transactions between the parent charity company and Motivation Direct Limited, a wholly owned subsidiary, are not required to be disclosed. During the year the Motivation Charitable Trust Group provided wheelchairs for a total of £6,000 to UNICEF, a related party by virtue of Richard Hawkes' shared partnership. There was no amount owed by/to the Motivation Charitable Trust at the year end.

21 Movements in funds

Restricted funds	Restated As at 1 Jan 2023 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2023 £
Tackling Poverty and Exclusion for Disabled Children and their Families (Uganda)	(1)	-	-	-	(1)
All Stars (UK Aid Match) (Uganda)	2,964	-	(6,210)	1	(3,245)
Motivation Wheelchair fund	22,228	3,921	-	-	26,150
Clinical consultancy projects	10,419	-	-	-	10,419
Survive and Thrive (Malawi)	33,560	15,000	(48,477)	-	83
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	2,557	-	(1,336)	-	1,222
Covid Response (Malawi)	(1)	-	-	-	(1)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	637	-	-	-	637
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	1,521	-	-	-	1,521
Intermediate Technical Training (Kenya) LDS	536	-	-	-	536
National Manufacture Kenya	38,860	211,468	(151,180)	-	99,148
South Sudan Project	992	-	-	-	992
Tunaswasi Project (Uganda)	54,239	10,750	(64,746)	-	242
Nyabondo Rehabilitation Centre	1,000	-	-	-	1,000
ICRC Managers' Training Nairobi (Kenya)	3,859	-	-	-	3,859
Survive and Thrive Phase I	5,000	150,258	(134,436)	-	20,821
LDS (Malawi)	-	9,078	(15,955)	-	(6,877)
WHO Basic Training (Ghana)	-	3,092	(2,488)	-	604
CareTech Project (Kenya)	-	95,515	(66,139)	-	29,377
Training at Nalondo (Meal a Day)	-	6,584	(5,751)	-	833
Salvation Army Consultancy	-	7,134	(3,085)	-	4,050
Survive and Thrive Phase II	-	-	(449)	-	(449)
Motivation App	6,498	-	(5,481)	-	1,017
Intermediate Technical Training (Bangladesh)	(1)	-	-	-	(1)
Bridgestone	1,797	2,407	(5,309)	-	(1,105)
Project JCF Viraj	950	-	(748)	-	202
Swashatki	7,750	3,779	(8,974)	-	2,555
Wheelchair Service Provision (Margadarshi)	980	25,927	(26,497)	-	410
ISWP Project Phase 2	-	36,889	(30,023)	-	6,866
NTT Data Project	-	8,063	(22,762)	-	(14,699)
German Micro Grants	-	8,637	(4,775)	-	3,862
Rambus	-	6,979	(6,698)	-	282
Rangoonwala	-	38,167	(17,492)	-	20,675

Restricted funds	Restated As at 1 Jan 2023 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2023 £
Volkart	-	10,870	(5,829)	-	5,041
APISERO	-	17,677	(9,099)	-	8,578
Caring Friends	-	15,952	(12,111)	-	3,841
From Isolation to Inclusion - Herman Miller Cares	-	15,595	(1,173)	-	14,422
FrameRunner	(54)	60,333	(60,498)	-	(218)
Cricket Wheelchair Project	-	-	(374)	-	(374)
Total Restricted funds	**196,291**	**764,078**	**(718,095)**	**-**	**242,277**
Designated Fund					
Transfer of technology (ALIMCO)	-	-	-	-	-
Total Designated funds	-	-	-	-	-
Unrestricted Funds					
General funds	109,180	356,810	(848,485)	-	(382,498)
Motivation Direct Limited	29,939	2,414,050	(1,907,792)	4,997	541,194
Motivation Direct (India) Private Limited	4,997	-	-	(4,997)	-
Total Unrestricted funds	**144,115**	**2,770,860**	**(2,756,276)**	**-**	**158,697**
Total funds	**340,406**	**3,534,938**	**(3,474,371)**	**-**	**400,974**

Prior year

Restricted funds	As at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2022 £
Empowering People with Disabilities (Kenya)	10,412	-	-	(10,412)	-
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	-	-	(1)	-
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	1	-	-	(1)	-
Survival, Mobility, Independence (further development of Access) (Kenya)	(29,384)	-	-	29,384	-
Supporting the Survival and Inclusion of disabled children (Malawi (2018)	4	-	-	(4)	-
Ready, Willing and Able (UK Aid Match) (Kenya)	6,388	-	-	(6,388)	-
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	-	-	7.356	-
All Stars (UK Aid Match) (Uganda)	(17,706)	130,305	(109,635)	-	2,964
Motivation Wheelchair fund	17,778	4,450	-	-	22,228
Innovation (3D printing) (Google)	37	-	-	(37)	-
Development of folding 3-wheeler	119	-	-	(119)	-
MP33 DIMS build and training	(1,257)	-	-	1,257	-
TRT consultancy projects	90,532	-	(7,585)	-	82,947
Survive and Thrive (Malawi)	76,629	44,214	(87,283)	-	33,560
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	7,614	9,896	(14,952)	-	2,557
Covid Response (Kenya)	(10,258)	-	-	10,258	-
Covid Response (Malawi)	8,066	-	-	(8,067)	-
Covid Response (Uganda)	2,002	-	-	(2,002)	-
LDS Evaluation (India)	1,899	-	(1,191)	(708)	-
Covid Response (India)	(2,089)	-	-	2,089	-
Covid Response II (India)	(3,385)	-	-	3,385	-
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	(2,971)	4,738	(1,130)	-	637
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	(645)	4,308	(2,142)	-	1,521
Intermediate Technical Training (Kenya)	536	-	-	-	536
Intermediate Technical Training (Somaliland)	444	1,452	(351)	(1,545)	-
Intermediate Technical Training (Somalia)	(472)	-	-	472	-
Kenya National Production	-	145,577	(106,717)	-	38,860
South Sudan Project	-	2,572	(1,580)	-	992
Tunaswasi Project Uganda	-	82,660	(28,422)	-	54,239
Nyabondo Rehabilitation Centre	-	1,000	-	-	1,000
ICRC Mangers Training Nairobi	-	4,070	(211)	-	3,859
Survive and Thrive Phase 2	-	5,000	-	-	5,000

Restricted funds	As at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2022 £
Lotus Flower Trust (India)	(4,316)	-	-	4,316	-
Wheelchair Service Provision Chennai (India)	(1,733)	-	(5,798)	7,531	-
Navi Chaitanya (India)	628	948	(6,634)	5,057	-
Breaking Barriers (India)	6,779	5,869	(13,747)	1,100	-
Building Back Better (India)	4,487	308	(8,027)	3,232	-
Motivation App (India)	14,436	-	(7,938)	-	6,498
Covid Response III (India)	9,275	-	(7,277)	(1,998)	-
Developing Parasports Talent in India	10,453	-	(10,323)	(130)	-
ALIMCO Training Consultancy (India)	643	-	-	(643)	-
Intermediate Technical Training (Bangladesh)	4,850	(1,164)	(3,688)	-	-
ISWP initiatives	3,068	-	(3,011)	(57)	-
WHO Training	-	3,502	(3,460)	(41)	-
Bridgestone	-	9,872	(8,075)	-	1,797
Pune DDRC Training	-	-	(907)	907	-
Project JCF Viral	-	987	(37)	-	950
Swashatki	-	17,183	(9,433)	-	7,750
Wheelchair Service Provision- Margadarshi	-	7,246	(6,266)	-	980
ISWP Project Phase 2	-	72,661	(69,409)	(3,252)	-
Jivanopadhi (India)	(3,651)	-	(339)	3,954	-
Care and Share (India)	(1,677)	-	-	1,677	-
India wheelchair provision I	(3,854)	-	-	3,854	-
India wheelchair provision II	841	-	-	841	-
Comic Relief	-	118, 690	(118,690)	-	-
Frame Runner	-	-	(8,516)	-	(54)
Total restricted funds	**187,205**	**684,806**	**(652,773)**	**49,582**	**268,820**
Designated fund					
Transfer of technology (ALIMCO)	(9,413)	-	-	9,413	-
Total designated fund	**(9,413)**	**-**	**-**	**9,413**	**-**
Unrestricted funds					
General funds (inc. regional offices, trading and training projects)	(106,657)	1,035,450	(760,619)	(58,995)	109,179
Motivation Direct Limited	(118,203)	1,564,026	(1,415,884)	-	29,939
Total unrestricted fund	**(224,860)**	**2,599,476**	**(2,176,503)**	**(5,995)**	**139,119**
Total funds	**(47,068)**	**3,284,282**	**(2,829,276)**	**-**	**407,938**

Purpose of restricted funds

Project	Brief description
Tackling Poverty and Exclusion for Disabled Children and their Families	Strengthening access to health services and opportunities for participation for disabled children in primarily remote/rural regions of West and Central Uganda.
All Stars	Increasing the participation of disabled children through the use of inclusive sports in primary schools in Gulu and Kampala, Uganda.
Motivation Wheelchair fund	Increasing inclusion via a fund to which individuals/organisations can donate to provide wheelchairs to people who cannot afford one.
Clinical consultancy projects	Improving amount and quality of wheelchair services by training of rehabilitation and clinical professionals.
Survive and Thrive Phases I and II	Training, peer support, services and community awareness raising to improve the early childhood development and household resilience of children with neuro-developmental disabilities in Malawi.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities	Increasing mobility and inclusion through provision of wheelchairs and other mobility aids and related services to disabled people in Kenya.
Covid Response	Supporting the health and wellbeing of disabled adults and children and their families in Malawi.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities	Increasing mobility and inclusion through provision of wheelchairs and other mobility aids and related services to disabled people in Muranga County, Kenya.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities	Increasing mobility and inclusion through provision of wheelchairs and other mobility aids and related services to disabled people in in Malawi.
Intermediate Technical Training	Improving amount and quality of wheelchair services through training disability inclusion organisations to meet intermediate needs of wheelchair users.
National Manufacture Kenya	Addressing the lack of supply of wheelchairs by prototyping and manufacturing appropriate wheelchairs in Kenya.
South Sudan Project	Improving amount and quality of wheelchair services through refresher and wheelchair service provision basic training and service evaluation, assessment and planning in South Sudan.
Tunaswasi/We are Thriving	Providing skills and confidence needed to support a child with neuro-developmental disabilities through early development through training, peer support groups, and community awareness raising in Uganda.
Nyabondo Rehabilitation Centre	Increasing mobility and inclusion through follow-up support with wheelchair users in the community in Kenya.
ICRC Managers' Training	Supporting appropriate wheelchair provision by training managers to effectively support and promote services in their region, Kenya.
New Mobility	Increasing mobility and inclusion development of model wheelchair services basic and intermediate level needs of wheelchair users in Malawi.
Wheelchair Service Basic Training	Increasing mobility and inclusion development of model wheelchair services basic level needs of wheelchair users in Ghana.
Person-centred care in wheelchair rehabilitation services	Improving the amount and quality of wheelchair services through creating a service centre, training managers, referral professionals and engaging/training undergraduate clinical students.
Training at Nalondo (Meal a Day)	Strengthening of wheelchair service provision and safeguarding through training and mentorship of rehabilitation personnel, teachers and students.
Salvation Army Consultancy	Improving wheelchair service provision, referral, screening and follow up of wheelchair users by building the capacity of Salvation Army project staff and community facilitators.
Motivation App (India)	Supporting health and wellbeing by providing reliable and relevant information for disabled people in India.

Project	Brief description
Intermediate Technical Training (Bangladesh)	Improving the amount and quality of wheelchair services through provision of basic- and intermediate-needs training in Bangladesh.
Bridgestone	Improving mobility and independence Mobility Disabilities in Tamil Nadu, 20 people with spinal cord injury have.
Project JCF Viral	Strengthening appropriate wheelchair services and support for disabled people in Jaipur and Rajasthan.
Swashatki	Increasing independence and wellbeing of disabled women in Rajasthan via provision of wheelchairs, livelihood training and support, sexual and reproductive health support, and community sensitisation to reduce stigma.
Wheelchair Service Provision	Partnership with Margadarshi to provide appropriate wheelchair to disabled people in Karnataka.
ISWP Project Phase II	Development of a resource centre for evidence-based standards in the global wheelchair sector.
NTT Data Project	Improving services and quality of life of disabled people through training rehab professionals, including training master trainers, and tackling stigma via community events.
Break the Bias (German Micro Grants)	Improving the quality of life of disabled girls by providing, and training them to use, appropriate wheelchairs, advocacy on the importance of girls inclusion and education, and building the capacity of community facilitators and government frontline workers in India.
From Isolation to Inclusion (Rambus)	Improve mobility, independence and quality of life through the provision of appropriate wheelchairs to disabled children and adults in India.
Swablamban /Self-reliance (Rangoonwala)	Improve mobility, independence and quality of life of disabled people in India and Nepal through provision of appropriate wheelchairs, training of rehab professionals, and sensitisation of government stakeholders.
Break the Bias- Sports Inclusion for women and girls (Volkart)	Contributing to inclusion of disabled women and girls through participation in sports and nurturing rural talent into national level parasports players by providing multisport wheelchairs, improving infrastructure, coaching, training on managing menstrual health, and on fitness and nutrition.
From Isolation to Inclusion (APISERO)	Improving the physical and social wellbeing of disabled people through provision of appropriate wheelchairs, training of master peer trainers, and peer Inclusion training program for disabled people.
From Isolation to Inclusion (Caring Friends)	Improving the quality of life of disabled children and adults by providing appropriate wheelchairs and creating access to livelihood opportunities and building the capacity of disability inclusion professionals.
From Isolation to Inclusion (Herman Miller Cares)	Improving the quality of life of disabled children by training parents and caregivers providing them with the skills, knowledge and confidence to support their child's development, provision of appropriate wheelchairs and establishing peer support groups.
FrameRunner	Working with University of Alabama on the RecTech project, the development and evaluation of a low cost, portable, high-performance Frame Runner.

USAID

motivation

We impacted the lives of at least 170,000 people in 2023

Registered with FUNDRAISING REGULATOR

Registered charity 1079358
Company registration number 3916496
Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG, UK
0117 966 0398
www.motivation.org.uk

motivation

Trustees' Annual Report & Financial Statements 2023

For the year ending 31 December 2023

THE MOTIVATION CHARITABLE TRUST

England & Wales - Charity number 1079358

Accounts

Trustees' Annual Report and Financial Statements 2022

For the year ending 31 December 2022

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Chair's Introduction

2022 was a brilliant year for Motivation! It was not without challenges, but overall it demonstrated the enormous resilience of the organisation and our incredible team.

We started the year with a bold plan to rebuild after two years of the pandemic that had left our reserves depleted. However, we did not initially see the anticipated recovery, particularly on sales by the social enterprise, a crucial pillar of our business model. Like a number of other international charities, we faced the real prospect of not being able to survive.

The situation was made more challenging because global budgets for disability are simply inadequate, with less than 0.5% of all international aid going to disabled people, despite the fact that one in five people in the countries where we work will be disabled. Added to this, global humanitarian budgets continue to be hit by the dual blows of loss of income and the increase in humanitarian need across the globe.

In response to these realities, we launched a fundraising appeal, highlighting the lack of global funding for sustainable disability inclusion. We were overwhelmed by the response. Our donors were sympathetic and showed huge generosity and flexibility. They recognised the unique role we have in producing low-cost, quality wheelchair and sports products that increase disabled people's independence and inclusion.

I am hugely grateful for the support of all our donors, to our partners for their understanding and flexibility, and to our volunteers and Boards in the UK, India and Malawi, who rolled up their sleeves and gave generously of their time and energy.

We owe our successes this year to all of you.

But above all I want to thank the team at Motivation. It is a hugely difficult time to work in our sector and all the more so for a small INGO and social enterprise. All of the team, brilliantly led by Amanda, our Chief Executive, showed a dedication and commitment to not only survive but to drive forward, maintaining its ambition for sustainable wheelchair and wheelchair service provision that fulfil the rights of disabled people. You are awesome! Thank you.

We have started 2023 with a strong portfolio of programmes and a pre-pandemic level order book for our social enterprise.

The future for Motivation looks bright and I'm excited for another brilliant year!

Richard Hawkes
Chair of Trustees

An estimated 1.3 billion people – or 16% of global population worldwide – experience a significant disability today

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CEO's Introduction

Motivation's combination of user-focused programmes and user-led products – founded and designed from our years of working alongside the communities we serve – make us unique.

We feel the huge responsibility of knowing that there is no other organisation ready to take our place in continuing to achieve our goal of sustainable provision of high-quality, low-cost wheelchairs and sports products. And the need to keep working to an end where services and appropriate wheelchairs are part of the infrastructure of provision that any wheelchair user can expect, no matter where they live in the world.

That's why we are proud to be working hard to advocate and build this provision within the health and social structures of the countries we work in. We have absolute conviction that this is not only the right thing to do but also makes sound economic and social sense. A community where no one is left behind is better for everyone.

We made great progress with our national manufacturing project in Kenya, demonstrated hugely positive outcomes on improving education outcomes for disabled children in Uganda, optimised healthcare and social outcomes of disabled children in Malawi, provided appropriate wheelchairs to thousands of people through our partners in India, and provided products and training in inclusion and wheelchair provision through more than 28 countries.

When times were tough, we circled back to our values as our constant guide. We were honest about the challenges with our staff, our partners and our customers, and so empowered them with a chance to help us to continue to work towards our shared belief in a fairer world.

This absolutely proved the best course of action. Everyone rallied. Our partners, donors and all the staff in the Motivation team were incredible. I am so proud of what we can achieve together, even in tough times, and really excited about maintaining this momentum for growth in 2023 and beyond.

Amanda Wilkinson
Chief Executive Officer

Less than 10% of people have the assistive technology they are entitled to

Global report on health equity for persons with disabilities.
Geneva: World Health Organization; 2022. Licence: CC BY–NC–SA 3.0 IGO

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About Us

Products such as glasses, hearing aids or wheelchairs – known as assistive technology (AT) – are essential for healthy, productive, independent and dignified lives. Access to AT is central to the United Nations' Convention on the Rights of Persons with Disabilities, which makes clear that:

Access to assistive technology is a right, not a privilege

But in countries like Kenya, India, Malawi and Uganda, less than 10% of people who are entitled to a wheelchair actually have one.

Statistics like this drive the work we do at Motivation.

Motivation is an international development charity and social enterprise with a proud, thirty-year history of wheelchair provision.

Motivation Direct Ltd (MDL), our social enterprise, designs and supplies appropriate wheelchairs – that is, wheelchairs that meet users' needs and the environment they live in, provide proper fit and postural support, are safe and durable, and are affordable to buy and maintain. These wheelchairs are safe and useful for the people powering them, long lasting and value for money.

MDL also designs and supplies robust and affordable sports wheelchairs, so that more people can get involved in more sports, with all the fun, health and social benefits that brings. All of the profit from the social enterprise goes back into our charity's work.

Our charity, Motivation Charitable Trust, works with experienced and skilled wheelchair users to train and mentor other wheelchair users, discussing issues such as continence care, relationships, rights and how to say 'No' to well-meaning but unwanted help.

We work with the parents and caregivers of disabled children, so they can support their child's early development and build support networks. We work with professionals, such as physiotherapists, wheelchair technicians, occupational therapists and service managers, to build person-centred wheelchair provision services, i.e., services that refer, assess, prescribe and fit wheelchairs to each person's specific needs and train wheelchair users to use, maintain and repair their chairs.

We work with families, teachers, sports coaches and communities to ensure that society supports non-discrimination, full and effective participation and inclusion, equality and accessibility. We work with policy and decision makers to advocate and act for disabled people's rights.

Motivation works for a world where disabled people's rights and ambitions are not only met but exceeded

Because we believe that should happen for everyone, everywhere, always – not just as part of a charitable or philanthropic projects – we work with partners to innovate and provide practical, sustainable solutions to wheelchair provision and we engage with governments and other organisations to inspire change based on evidence of what works.

Our work, together with that of all our partners, makes a real difference to disabled people's lives. And that health, social and financial impact cascades out to families, communities and society as a whole.

Access to assistive technology is a human right, and a precondition for equal opportunities and participation

Global report on assistive technology. Geneva: World Health Organization and the United Nations Children's Fund (UNICEF), 2022.
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CASE STUDY

All Stars, Uganda: inclusive sport helps children come to school and reduces stigma

I am a 14-year-old girl who has a physical disability. Most of the time, I am laughed at and called names. My mum finds it difficult to take care of me because I sometimes need expensive medicines. My mother sells maize by the roadside to earn income. Before I was not going to school regularly. But that changed when some peer mentors and coaches came to the community and told us about the enrolment of children with disabilities in school and free primary education.

I enrolled in the school in 2021 and managed to complete my primary level in 2022. I was a lot older than the other students because I hadn't been able to go to school at the age I should have done.

The weekly sports sessions made me interact with my fellow pupils and I felt accepted in the school. The school management has been helpful in the way they treat us as children with a disability. I hope to be great and useful for the community in the future, as I desire to be a medical doctor.

I hope to be great and useful for the community in the future, as I desire to be a medical doctor

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I was not born disabled in 2008, but I lost my sight unexpectedly in 2013. Everything changed and it meant that I couldn't attend school anymore.

Before joining the sports project, the community used to see me as useless. They used to tell me that there was no need to live and no need to give me food or clothing. Some would say that if they were my parents, they would have just killed me and got rid of me.

I grew up deep in a village and my parents had never heard of a school for children with visual impairment. But one day there was an awareness talk show on the local radio where they were encouraging parents to take children with disabilities to school and mentioned some inclusive schools where they were implementing a project.

I was welcomed very happily by the headteacher, and the teachers were friendly. They gave me an interview and I passed. Even though I was older than normal for primary school, it didn't matter, I was glad to be there.

When I started school, my fellow children told me that there were many sports that I could play. My teacher, who was trained as a coach, introduced me to a variety of games like athletics. I realised that sports were important for my life, and I was given the opportunity to represent my town in a competition and came back with a gold medal!

I was given the opportunity to represent my town in a competition and came back with a gold medal!

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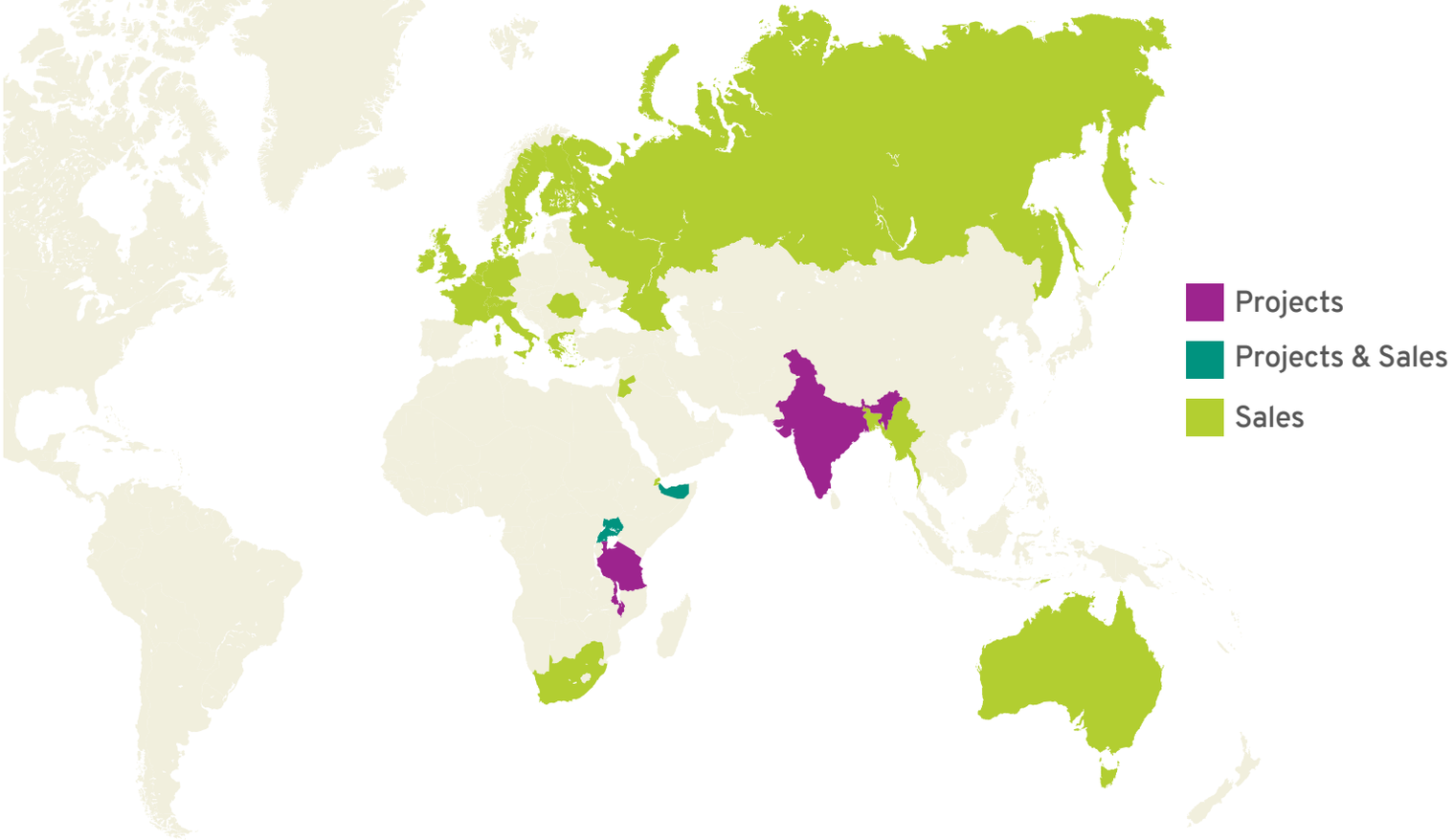
Our Impact in 2022

Projects and
Product sales



Improving quality of life

1,341 disabled people individually assessed, prescribed and fitted with wheelchairs and offered mobility and life skills training through wheelchair service partners

440 disabled children with improved eating, drinking, movement, communication and play, and more included in their families and communities

432 disabled children took part in games and sports and regularly attended primary school

More access to AT

65 sports chairs made available to sports clubs members

5,231 wheelchairs sold to customers in 25 countries, with many distributed on to other countries via humanitarian and charitable organisations

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Stronger wheelchair services

194 physiotherapists, technicians, occupational therapists and community-based rehab workers trained and mentored with additional skills and knowledge for their work. Trainings included:

- The clinical, functional and environmental needs of disabled people
- The importance of prescribing the right wheelchair
- Wheelchair Service Training on basic, intermediate and advanced needs and managers' roles
- Seating and posture management
- Spinal injury rehabilitation
- Early childhood development for disabled children
- Wheelchair assembly, adjustment, modification and quality control
- Repair and maintenance of wheelchairs

65 engineers and assistive technology professionals learnt about appropriate wheelchair design and cushion technology, to encourage inter-disciplinary collaborations for the development of appropriate wheelchairs

Better support

398 parents and caregivers of disabled children trained and active in peer-support groups to build confidence and skills around their child's development and family livelihoods

151 teachers and sports coaches continued to build their skills and deliver inclusive education and adaptive sports and play

445 staff from civil society, non-governmental and governmental organisations gained an understanding and are taking action on:

- The importance of assistive technology
- Wheelchair service provision
- Rehabilitation for children
- The role of parents and caregivers
- Inclusive education and adaptive sports

Peer networking

29 peer mentors supported and trained on disability and inclusion to strengthen identification, referral and follow up for other wheelchair users

35 parent support groups formed to build skills, share experiences, support each other and, if they chose to, run livelihoods and saving support schemes

User leadership

Disabled people and their families steered our projects through advisory panels, product feedback, interviews, evaluations and focus group discussions

Disabled people's organisations and sport federations contributed to the development of a digital platform with reliable information on disability, assistive technology and wheelchair services

Members and coaches from inclusive sports clubs advised the development of our sports products

If we assume that the impact cascades out to:

- Disabled people's families: an average of 4.5 people across the countries where we work
- The sports clubs: every wheelchair in a sports club is used in three sessions a week
- Government and service staff: who discuss what they've learnt with three colleagues
- Wheelchair service clients: the professionals who've taken part in the training see at least one client per day throughout the year

… it is reasonable to estimate that

Motivation impacted the lives of at least 99,000 people in 2022

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Partners

Partnerships are critical to our work
We could not achieve what we do without them

Our sincere and heartfelt thanks for the professionalism, dedication and support of each and every member of staff and volunteer who enables us to do what we do.

AIC Kajiado Child Care Centre (Kenya)

Association of the Physically Disabled of Kenya

Bethany Kids (Kenya)

Caritas

Centre for Disability and Development (Bangladesh)

Centre for Rehabilitation of Paralysed (Bangladesh)

Composite Rehabilitation Centre (India)

Divyang Mythri Sports Academy (India)

Gulu Disabled Persons Union (Uganda)

Gulu Regional Referral Hospital (Uganda)

Humanity and Inclusion

Indian Institute of Technology

International Committee of Red Cross

Jomo Kenyatta University of Agriculture and Technology (Kenya)

Kara Medical Foundation (India)

Kenya Institute of Special Education

Kibwezi Disabled People Organisation (Kenya)

Lathika Roy Foundation (India)

MACOHA (Malawi)

Makueni County Government (Kenya)

Malawi Against Physical Disabilities

Margadarshi, The Association of People with Disabilities (India)

Mau Disability Community Centre (Kenya)

Ministry of Gender, Disability and Social Welfare (Malawi)

Ministry of Health Kenya

Ministry of Health Malawi

Ministry of Social Protection Kenya

Mulago Orthopaedic Workshop (Uganda)

Muranga County Government (Kenya)

Nalondo Special School (Kenya)

National Council for Persons with Disabilities (Kenya)

National Institute of Speech and Hearing (India)

Nyabondo Rehabilitation Centre (Kenya)

Poovanthi Institute of Rehabilitation and Elderly Care (India)

Prakhyata Abhinand Charitable Trust (India)

Queen Elizabeth Central Hospital (Malawi)

Rajasthan Mahila Kalyan Mandal (India)

Spastic Society of Tamilnadu (India)

State Government of Karnataka (India)

Teeed Foundation (India)

The Association of People with Disabilities (India)

Uganda National Association of Cerebral Palsy

Uganda Society for Disabled Children

Voluntary Organisation for International Cooperation (Kenya)

Walkabout Foundation (Kenya)

Wheelchair Basketball Federation of India

World Health Organisation

World Relief Malawi

We achieve more together than we can alone

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Our Staff in Action

We truly value the exceptional contributions made by our team members. Without their unwavering dedication, hard work and commitment to promoting the rights of disabled people worldwide, we would not be able to accomplish all that we do.

On this page, we are proud to offer a glimpse of our incredible team in action, showcasing their passion and enthusiasm. And we want to extend our gratitude to those who are not pictured here. We recognise the immense importance of our Finance, HR, Fundraising, Administration, Logistics, Clinical, Technical and Communications teams, whose behind-the-scenes efforts provide the necessary support and infrastructure for our work. Their expertise, professionalism, and dedication are invaluable to our success.

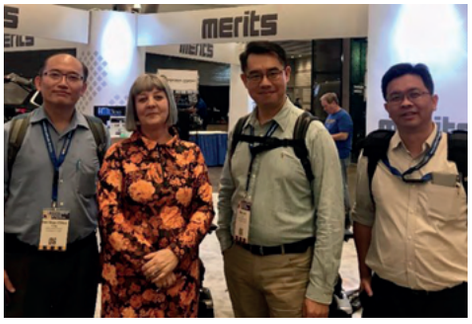
Our team members, both seen and unseen, form the heart and soul of our organisation. Together we are all committed to our shared vision of creating a more inclusive and equal world for disabled people

We would also like to say thanks very much to our fundraising volunteers John and Rob.

Master Trainers! Our global team of clinical and technical staff meet face to face for the first time, along with trainer Rachel Lassman from London School of Tropical Hygiene and Medicine.

John Kinuthia, Chris Rushman and Stefan Constantinescu (Product Design and Engineering), discussing National Manufacturing Project field trials with Jomo Kenyatta University's Dr Joseph Matheri and College of Health Sciences team.

Catherine Kimani, Caroline Wanjira (Peer Trainers/Mentors) and Charles Kanyi (Regional Service Development Coordinator) at a community sensitisation event.



Clare Childs (Sports Range Manager) catching up with the Merits Taiwan team at the International Seating Symposium.

Siddhartha Gaur (Assistant Manager, Training and Clinical Support) carries out a wheelchair assessment with a woman in Ajmer, Rajasthan.

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Achievements and Performance

Lingering and profound Covid-related changes and challenges meant that in 2022 we had to focus a significant effort on securing our future, so we could continue to deliver impact for the people we serve for as long as we are needed.

But we still succeeded in achieving on all but four of our 21 objectives. And our decision to be open and honest about the challenges we were facing brought the Motivation team even closer together and strengthened relationships with our supporters, donors, partners and sister organisations.

The 'Our Impact' section sets out some of our key achievements. The table below sets out progress towards our six strategic priorities:

Together we are stronger!

1 Be systematically informed by, and accountable to, our stakeholders

We said: Design and implement an online information platform for wheelchair users, informed by users' needs for information and signposting
Achieved: Wheelchair Matters, a digital platform to enable access to accurate information on disability, assistive technology and wheelchair services, was prototyped

We said: Work with partners in India to incorporate support for disabled women and girls in accessing information around health and menstruation within at least two trainings, and share the learning across the organisation
Partially achieved: Delivered a webinar on Menstrual Health Care Awareness for around 60 disabled women, in partnership with a highly experienced gender specialist

We said: Evolve and implement improved systems for user impact and feedback in the development of at least one new product
Partially achieved: Completed visits to sports clubs in India and the UK to get user feedback on two pipeline products, using the learning to improve the next prototypes. More work needed to make this systematic

2 Be the partner of choice for organisations and funders engaged in product design, development and supply

We said: Grow revenue to at least £1.6m as the economy recovers from the effects of the pandemic, to provide income for the Charity and its work
Achieved: MDL delivered revenue of £1.6m as trading performance recovered strongly in late 2022

We said: Identify and secure at least two manufacturing and development partnerships to pilot commercially viable production of appropriate wheelchairs in Kenya as an alternative to unsustainable donated/imported wheelchair supply
Achieved: Established partnerships with a Nairobi-based engineering firm and Jomo Kenyatta University of Agriculture and Technology to prototype Kenyan-made wheelchairs and run field trials

We said: Gain funding for at least one new assistive technology product development
Achieved: We secured three years of funding to develop a FrameRunner product, working with the University of Alabama at Birmingham, USA

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3 Be the partner of choice for organisations and funders seeking to develop wheelchair and inclusion services

We said: Deliver at least two projects in each of the countries we work in that increase the independence, autonomy and inclusion of at least 500 disabled people in total
Achieved: 2,242 disabled people increased their independence, autonomy and inclusion through Motivation-led projects, although we only had one project in Malawi and one in Uganda

We said: Develop wheelchair service professionals through online and face to face training and mentoring
Achieved: 194 professionals and 28 wheelchair services were supported through training and mentoring

4 Gather and use evidence to demonstrate and drive impact

We said: Add latest sector research and Motivation project learning to our Evidence Library
Achieved: Organisation-wide library of 234 research papers and sector reports is in place, with new documents added frequently

We said: Identify core indicators and data collection tools to enable learning across projects
Postponed: Although some work was done, completion of this work has had to be postponed to 2023

We said: Review and simplify project reporting templates and tools
Achieved: We developed a project status report template that is simple to complete and used to report to the Senior Management Team and Trustees

We said: Complete evaluation of India wheelchair provision project and share results
Achieved: An in-depth evaluation hearing from 116 wheelchair users, 35 parents/caregivers of children who are wheelchair users, and staff from 17 wheelchair services across India. This is not yet shared more widely

5 Catalyse change in policy and practice at local, national, regional and global levels

We said: Advocate for greater global investment in disability inclusion and in appropriate inclusion for disabled people in rehabilitation and healthcare in at least three key fora
Achieved: We are active members of more than three sector and national groups, and working with funders to recognise the value and importance of assistive technology to inclusion

We said: Encourage and participate in at least five sector events as a thought leader and via partnership, to promote inclusive access to assistive technology and provision
Achieved: Launched National Manufacturing Kenya at Stakeholders Meeting, bringing together clinicians, service providers, funders and government decision-makers; championed inclusion and provision at conferences in India and Kenya; supported the development of Kenyan Ministry of Health rehabilitation project; members of inter-agency coordinating committee for Kenya's Global Disability Summit commitments; members of the Expert Review Group for the WHO Wheelchair Provision Guidelines; contributed Emergency Wheelchair Provision materials for WHO use in their global Training on Assistive Products; in the ATscale global partnership for assistive technology – Board members of AT2030 project and members of the Advocacy and Communications Task Team

We said: Be bold in challenging the status quo of funders, institutions and multinational bodies and promoting new ways of sustainable product and service delivery which improve access to appropriate low-cost assistive technology and service provision
Achieved: Championed and began the pilot of a national manufacturing model for increasing the supply of appropriate wheelchairs and reducing unsustainable dependence on imported and donated wheelchairs; provided an infographic on the unsustainability of donated and imported wheelchair to the UK Parliament launch of the Global Report on AT

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6 Achieve the greatest impact by localising, improving efficiency and strengthening governance

We said: Further strengthen the UK Board to increase expertise at voluntary income growth, clinical expertise and experience of global design and manufacturing
Achieved: We made two appointments to the Board bringing to the Board expertise on business development, fundraising, clinical provision and wheelchair service management

We said: Further strengthen the India Board to increase expertise at business development and advocacy
Postponed: We developed a plan to identify prospects for Board, but this was delayed by the resignation of the Regional Director of South Asia. Now we have recruited a new Director for the region, we have returned to our recruitment plan in 2023

We said: Secure our financial future achieving at least £530k unrestricted and £620k restricted income so we can continue to deliver impact despite the effects of the Covid pandemic, cuts to UK overseas development assistance and the global economic downturn
Achieved: Over £1m raised from unrestricted sources and £680k received from restricted sources

We said: Strengthen the skills of the fundraising team to focus on high-value fundraising
Achieved: Segmented our donor approaches and recruited two skilled fundraisers to focus on securing higher-value grants from Institutions and larger trusts and foundations

We said: Improve the accuracy and timeliness of our cashflow forecasting in order to build the organisation's financial resilience and adaptability
Achieved: Cashflow forecasts reviewed by the weekly Senior Management Team, a Finance Subcommittee, and by the Board at quarterly meetings

We said: Continue our focus on staff wellbeing especially given the personal challenges to staff of increased inflation and cost of living
Achieved: Wellbeing surveys achieved 84% engagement and 94% reporting satisfaction with their current wellbeing at work

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Fundraising Highlights

We are incredibly grateful to our donor community for their unwavering support and commitment to our cause

With the ongoing Covid-19 pandemic and UK cost of living crisis, our fundraising efforts faced unprecedented challenges in 2022. However, our donors demonstrated remarkable generosity, enabling us to continue our vital work in supporting disabled people around the world.

Support from the public

Our individual donors were an essential part of our fundraising efforts in 2022, providing us with consistent support throughout the year.

- We are particularly grateful for the overwhelming support of our *Keep Us Moving* campaign, which helped us raise over £300,000, allowing us to provide essential services, supply appropriate wheelchairs, train and support wheelchair users, families, professionals and government officials, teachers and coaches, and provide training and education on disability rights and inclusion;
- Nicola Norman raised a fantastic £3,000 by taking part in the iconic London Marathon, running 26.2 miles!
- Supporters from Herman Miller Cares, Citrix and Rambus took part in the TCS Marathon in Bangalore, raising much-needed funds for wheelchair users across Karnataka;
- Our Christmas appeal raised over £30,000, highlighting the importance of our parent and caregiver training to support the early childhood development of disabled children;
- Gifts in Wills provided a staggering £513,000 of essential funding. We are so grateful to those who remembered Motivation in their will, allowing us to continue our work for years to come.

Support from grants, foundations and corporate donors

Our corporate and grant-giving donors also played a critical role in our work in 2022, enabling us to plan and implement long-term projects that have a lasting impact on the lives of disabled people.

Image courtesy of **sportograf.com**

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We are incredibly grateful for their partnerships, which have helped us make a meaningful difference in many communities around the world.

- We were delighted to receive funding from Pro Victimis, EquallyAble Foundation and Baillie Gifford towards our exciting and ambitious new project in Kenya which aims to radically improve the availability of appropriate wheelchairs and provide a potential route for sustainable provision in the future;
- We were also grateful to receive funding from Comic Relief, St James's Place Foundation, The Beatrice Laing Trust and Souter Charitable Trust towards our Survive & Thrive project in Malawi;
- We launched Tunaswasi (We are Thriving!) in Uganda after receiving valuable funding from The Rees-Jones Foundation and the Church of Ireland Bishop's Appeal;
- We were also grateful for in-kind support from Adobe, whose staff helped us to redevelop the Motivation India website;
- Our work in India was generously supported by the Netherland's Embassy, NTT Data and Bridgestone supporting communities in Rajasthan, Karnataka and the Madurai district of Tamil Nadu.

Overall, in 2022 we raised £1,033,053 of unrestricted income – surpassing our original target of £500,972 – and secured an amazing £684,806 of restricted income, again surpassing our forecast of £623,214.

As we look to the future, we know there will be new challenges to face and new opportunities to make a difference. And with the support of our donor community, we are confident that we can continue to move forward and make a real impact in the lives of disabled people around the world.

So, to all of our supporters, thank you once again for your dedication, generosity and unwavering commitment to our cause.

Together, we are changing lives and building a more inclusive world

Fundraising supporters 2022

Adobe Baillie Gifford
Bridgestone India
Church of Ireland Bishop's Appeal
Citrix R & D India PVCT Ltd
Comic Relief
EquallyAble Foundation
Heathside Charitable Trust
Herman Miller Cares
Latter-Day Saints Charities
Lyndal Tree Foundation
Mackintosh Foundation
Netherlands Embassy
NTT Data
Ottobock
Patrick & Helena Frost Foundation
Peacock Trust
Pro Victimis Foundation
Souter Charitable Trust
St James's Place Charitable Foundation
Sylvia Adams Trust
The Beatrice Laing Trust
The Rees-Jones Foundation
White Top Charitable Trust

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Financial Review

The results for the year are set out in the Financial Statements. The consolidated position of the charity at the end of 2022 is shown in the Balance Sheet.

Summary

There was a return to a more robust financial position for Motivation in 2022, with funding in both our social enterprise and charity exceeding 2021 and 2020 levels. As profits generated by the social enterprise play an important part in funding our charitable work, slightly higher sales of wheelchairs through Motivation Direct Limited were a welcome improvement. In addition, our voluntary income and donations doubled during the year, in part due to a generous £0.4m legacy.

We secured more grant funding and were able to increase spending of those grants in delivering projects compared to 2021. Whilst total spending on charitable work in 2022 fell compared to the previous year, this was mainly due to the full-year effect of cost savings introduced in 2021.

Operating costs continued to be tightly controlled, building on the savings achieved in 2021, and we continued to defer any non-essential expenditure.

Overall, total income exceeded costs by £0.46m and reserves increased to £0.46m, delivering 2022 results that were better than our budgeted expectations.

Motivation's return to surplus reserves means we are confident that we can continue operating and have improved liquidity. As stated in last year's Annual Report, in 2020 Motivation secured £0.50m in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS). The two loans are repayable over five years (September 2021–26) and all repayments have been made on time.

In common with many charities and companies, the financial position remains challenging. However, the start of the year shows that positive developments for Motivation have continued into 2023. The financial outlook is considered in more detail in the 'Going Concern' section.

Review of financial results

The total income generated was £3.28m (2021: £2.47m), of which £2.60m was unrestricted (2021: £2.03m) and £0.68m was restricted (2021: £0.43m). At 31 December 2022, the charity had net assets of £0.41m (2021: net liabilities £0.05m).

The principal funding sources of the charity in the reporting period were the same as in previous years:

- Trading from the sale of products via Motivation Direct Limited;
- Fundraising, including donations, legacies and events, as well as gifts in kind;
- Grants earmarked for delivering our charitable activities and programme partnerships.

This supports the key objectives of the charity by providing income from a diverse range of sources.

Our largest source of income continues to be from sales of mobility products. These were affected by the lockdown in China where the goods are manufactured, but at £1.56m were a slight improvement on 2021 (£1.54m). The majority of sales – £0.95m – are of everyday wheelchairs, with sales of sports wheelchairs contributing a further £0.43m.

Unrestricted income from donations and legacies was £1.03m (2021: £0.38m), including a legacy of £0.40m from one estate.

In direct support of our programme activities, the charity secured £0.12m (2021: £0.26m) from grant-makers, including Comic Relief and the UK Government's Foreign, Commonwealth and Development Office UK Aid Match Fund. This was supplemented by £0.08m restricted donations from supporters (2021: £0.11m).

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Overall, our income in 2022 was closing the gap on levels seen before the Covid-19 pandemic.

Total expenditure was £2.83m (2021: £3.13m), of which £2.18m was unrestricted or designated (2021: £2.65m) and £0.65m was restricted (2021: £0.48m). Note 4 to the Financial Statements shows how these funds were spent. This includes: £1.42m on running Motivation Direct Limited, including the cost of purchasing wheelchairs for onward sale (2021: £1.61m); £0.65m on programme activity in East Africa and South Asia (2021: £0.5m); and £0.15m on fundraising (2021: £0.21m).

The overall result, after taking into account transfers between unrestricted and restricted funds, was a surplus on unrestricted funds of £0.36m (2021: deficit £0.48m), meaning that Motivation's unrestricted reserves rose from a shortfall of £0.22m to a surplus of £0.14m.

Our total restricted funds rose slightly during the year, partly due to two new projects where receipts exceed expenditure – National Manufacture Kenya and Tunaswasi (We are Thriving!).

Reserves and reserves policy

Motivation's Trustees think it is prudent to hold reserves for the following reasons:

- To protect against fluctuations in fundraising income;
- To ensure the continuation of Motivation's activity in the event of unforeseen setbacks;
- To enable the development of programmes in the event of reduction in funding; and
- To protect against fluctuations in contribution from the trading subsidiary.

The Trustees keep the reserves policy and the level of reserves under regular review. They have set a policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end, this target was £0.28m (2021: £0.30m) and the actual level of unrestricted reserves was a surplus of £0.14m (2021: deficit £0.22m).

An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements.

Investment policy

The charity has no long-term investments and its primary asset is cash in the bank. Trustees take a cautious approach towards investment, adopting a short-term, low-risk policy.

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. They considered several factors when forming their conclusion as to whether the use of the going concern basis was appropriate when preparing these financial statements. These included a review of updated forecasts to the end of 2024 and a consideration of key risks that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies) and programme grants, a portion of which is allocated to funding the charity's running costs. The return to a small surplus in our unrestricted reserves in 2022 strengthens Motivation's ability to continue. The charity continues to meet all the repayments required from the CBILS loans accessed during 2020.

Regular forecasting and scenario planning ensures that there is a realistic plan to rebuild reserves to the target set in the reserves policy over an acceptable timeframe.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact plans. These may be summarised as: a decline in income from trading sales; falls in unrestricted donations and legacies; and a fall in programme expenditure leading to lower recovery of core costs. The negative impact of the Covid pandemic on the global economy on trading sales and programme activity continued, although to a lesser extent, in 2022. It is forecast that the numbers will return to a pre-Covid level in 2023.

In light of these factors, the Trustees have also undertaken

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downside scenario planning to assess the potential financial impact of falling income and rising costs. This planning indicates that Motivation would be able to absorb some reduction in income and/or increases in costs without significantly threatening its liquidity.

The Trustees also note that there are also a number of realistic opportunities which could mean that Motivation outperformed the base-case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy.

Whilst the Trustees are confident in the plans for Motivation to continue to build unrestricted reserves in 2023, they are mindful that the financial outlook is subject to change. With this in mind, they will continue to review the financial position closely and regularly. In addition, whilst the scenario planning does not indicate any immediate liquidity risks, appropriate measures will be taken if this changes.

After considering these factors, the Trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

CASE STUDY

Wheelchair provision, India: women improving their lives

I am married and a homemaker. My husband is a tempo [motorised rickshaw] driver.

I have difficulty walking. I can walk with sticks inside my home but before my wheelchair, I couldn't go outside as the roads are muddy and paved. My disability was not at birth. My parents say in early childhood I once had a high fever for which they took me to the local doctor, he gave me an injection. After a few days, I started having difficulty moving my left leg.

I received my Motivation wheelchair in September 2022. I was also trained in basic wheelchair mobility skills, how to transfer myself to and from it, and how to take care of a wheelchair at home. I am using my wheelchair to visit my relatives who are living nearby. With this wheelchair, I am now visiting local shops to purchase household items. I have gained a lot of confidence and independence – mobility is no longer a concern for me.

My wheelchair is comfortable and suitable for my environment. This wheelchair moves with less effort on paved roads. I am confident and independent. Before I was dependent on my husband for everyday household things. But now I can go to the local shop and do my regular chores.

I have gained a lot of confidence and independence – mobility is no longer a concern for me

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2023 Objectives

Motivation's 2021–3 strategic goal is to ensure that the countries where we operate provide wheelchair users with ready access to a choice of high-quality mobility products and services.

To achieve this, we will use three key approaches:

Work with others to achieve more together than we can do alone;

Demonstrate and share practical solutions to the lack of supply of high-quality products and services;

Plan for the long term, so local partners continue to provide products and services beyond project support

Through 2023, we will use these approaches as we deliver against five strategic priorities.

User Leadership

Build relevance, credibility and impact by being systematically informed by and accountable to our stakeholders

- Improve project and product outcomes through systematic use of our partnership tool, collection of user feedback, after-action reviews and field trials;
- Enable user-led change by facilitating ways for users to communicate to Motivation and direct our advocacy;
- Optimise communication and stewardship with our customers and donors, and use their feedback and our interactions with them to strengthen our relationships;
- Formalise an advisory panel of wheelchair users and programme participants to improve and contribute to our service and project development;
- Use feedback and input from wheelchairs users to direct a pipeline of new mobility products.

Products

Build a choice of high-quality mobility products through product design, development and supply

- Develop a sector model for low-cost, high-quality national production by testing and production of a prototype wheelchair;
- Increase potential for disabled people's participation in exercise by developing a FrameRunner to take to manufacture;
- Increase product design and development activity by securing new means of evolving and developing new mobility products;
- Develop a pipeline of new products for development, based on market intelligence, research and user input;
- Test and explore value of MDL social enterprise as a mobility product distribution hub in India.

Provision of AT from childhood gives a 1:9 return on investment

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Services

Improve wheelchair users' outcomes through application of our clinical, technical and inclusion expertise

- Raise the quality of services available to wheelchair users globally and secure income for future projects through clinical, technical and inclusion consultancy;
- Increase the range and quality of services available to users by marketing our existing training offer;
- Increase inclusion and independence of disabled children and young people by strengthening and extending our parent/caregiver and peer training offer to include economic strengthening and safeguarding, and to engage family and community;
- In partnership with academic institutions, research and document clinical curriculum development model for replication elsewhere.

Policy and practice

Drive change in our sector through user-led and evidence-based advocacy

- Maximise project learning, improvement and impact by using core user outcome indicators across all work and explicit inclusion of overall project learning in evaluation briefs;
- Ensure activities remain relevant, effective and impactful by consistent use of our evidence library and project reports in design and implementation of projects;
- Maximise sector influence by publishing and presenting Motivation learning;
- Maximise profile and influence by putting in place clear core messages for use by all staff and refreshing communication channels and content;
- Create strong and credible communications materials which include stakeholder voices, to ensure that activities are relevant, effective and impactful.

Effectiveness

Deliver maximum impact through our governance, management and delivery systems

- Ensure financial sustainability, by optimising unrestricted income and building non-UK income generation;
- Strengthen governance in three countries and interactivity between the country Boards;
- Continue to support staff and monitor and mitigate challenges to staff wellbeing;
- Improve our financial management processes by installing and rolling out a new shared finance system, ensuring timely and accurate reports and optimising the use of our resources;
- Maximise effectiveness and sustainability through use of consistent project processes, and partner due diligence, including ongoing learning/ adaptation and clear handover/ exit plans, for all projects.

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Structure, Governance and Management

The Charity is a company limited by guarantee and not having a share capital. It operates under the terms of its Articles of Association, as amended by Special Resolution on 31st January 2019. Copies are filed with Companies House and the Charity Commission.

Trustees

In 2022, the Board of Trustees consisted of between five and seven members, who met seven times across the year.

Prunella Bramwell-Davis retired from the Board on 26th January 2022 – after more than 20 years of dedication and contribution to the charity – and Iffat Zafar resigned 20th October 2022. Sadly, Stephen Lightbown was unable to continue on the Board due to ill health and resigned 14th July 2022. Tony Charalambides and Kirsty-Ann Cutler joined on 20th October 2022.

The Board contributes specialist knowledge from their fields of expertise, including global development, wheelchair service management, clinical provision, disability, finance, fundraising, strategy, business enterprise and commercial management.

Trustees are recruited by the Board based on a skills audit to identify the qualities and skills that are needed. A bespoke induction programme is delivered to all new Trustees by the Chief Executive Officer (CEO), Senior Leaders and existing Trustees. Trustees may request training through the Company/Charity Secretary, who will also notify the Trustees of relevant courses. However, standard practice is that the Company/Charity Secretary attends relevant training courses and then reports to the Trustees on key issues.

The Board of Trustees is responsible for overseeing the governance of the organisation whilst the CEO is responsible for ensuring that the organisation continues to develop and grow in line with the objects of the charity and its strategic plan.

Chief Executive Officer

Day-to-day responsibility for the management of Motivation lies with Amanda Wilkinson, the CEO, reporting directly to the Board of Trustees and responsible for implementing the Board's policy decisions. The CEO provides leadership and direction in Motivation's efforts to deliver on its mission alongside the senior management team.

Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses and related party transactions are disclosed in Note 6 to the Financial Statements. Motivation aims to pay around the median level for a charity of our size. For this purpose, we undertake informal annual benchmarking of peer charities and cross-reference this against local cost-of-living indices and what the charity can afford.

Staff

Motivation employed 39 staff across four regional offices in 2022, with an average of 18 on the UK payroll, ten across Kenya, Malawi and Uganda, and 11 in India teams.

Volunteers

In 2022, we continued to receive ongoing support from numerous skilled volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities.

Equality, diversity and inclusion

We continue to champion diversity and inclusion across Motivation. We are committed to doing more to live out our values and to make all staff feel proud of Motivation as a diverse, inclusive employer.

We aim to reduce any barriers to join our team, to offer an accessible workplace and to ensure no discrimination exists in our policies, processes or culture.

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We regularly seek feedback from all staff, including two staff engagement and wellbeing surveys in 2022, to ensure that everyone has opportunities to input on how Motivation is run and make suggestions for how we can improve.

We are committed to ensuring new opportunities to strengthen diversity, especially welcoming people from under-represented groups to Motivation.

We aim to hold ourselves accountable by tracking progress and continually learning about ways to improve. This includes the implementation of transparent policies, practices and procedures, as well as meeting our duties under the UK's Equality Act 2010.

Risk management

Motivation regularly assesses and minimises the risks that might arise through our work. Senior management and programme staff take responsibility for identifying and managing risks across all operations.

Identified risks are held in organisational and activity risk registers. Risks are scored in terms of their likelihood to occur, and the scale of potential impact, and ranked by priority. Wherever the risk exposure is assessed to be too high, mitigating actions are taken. Responsibility for monitoring and managing each risk is assigned to a member of the senior management team. A review of organisational risk status and actions is undertaken at every Board meeting, and emerging risks are a standing agenda item at senior management team meetings.

In 2022, the principal risk facing the organisation was our financial sustainability. We ensured all staff were aware of and engaged in mitigating the risk, engaged our existing funders in frank and constructive conversations, reduced our core costs, invested in our fundraising capacity and ran a successful unrestricted fundraising appeal.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. In 2022, new staff received safeguarding training and read and signed our safeguarding and related policies (code of conduct, whistleblowing and anti-bullying and harassment). All staff completed refresher training, via a sector-leading online course, and re-read and re-signed our safeguarding and related policies.

Existing projects continued to take a proactive approach to safeguarding from project design and budgeting to implementation and evaluation. We also continue to work to ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memoranda of Understanding. Safeguarding is a standing agenda item on our senior management team meetings, and regularly discussed at weekly all-staff meetings.

We can always do better, and reporting remains below where we would expect for the sector. Our systems and processes are always under review as we deepen our 'If in doubt, report' culture.

The day-to-day work of safeguarding support is led by an Incident Team – with representatives from each region we work in and from the senior management team – and we have a safeguarding lead on the Board of Trustees. The overall safeguarding responsibility sits with Motivation's CEO and is overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors.

Fundraising governance

The Board of Trustees ensures that our fundraising is guided by our values and that activities comply with legal and regulatory frameworks.

Each year, we undertake a range of fundraising activities as detailed above. In 2022, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators.

Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data

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Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was intended and outlined in a clear Privacy Notice signposted in fundraising communications.

Our fundraising complaints process is published on our website. Last year we sent out 11,640 individual communications via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy.

Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Statement of compliance

As detailed in this report, the Directors have complied with their duty to have regard to the matters in Section 172(1) of the Companies Act 2006.

Public benefit statement

This report sets out how we operate for public benefit and general charitable purposes, according to the laws of England and Wales.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing Motivation's aims and objectives and in planning future activities.

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Reference and Administration Information

Motivation Charitable Trust, a private company, limited by guarantee and not having share capital, incorporated and registered in England and Wales, UK, known by the abbreviated name "Motivation" and is headquartered in Bristol in the UK. Its company registration number is 3916496 and its charity number is 1079358. It operates two overseas regional offices in Kenya and India and is currently also operating in Malawi and Uganda.

Address of principal office

Unit 2, Sheene Road, Bedminster, Bristol, BS3 4EG

Trustees

Trustees who served during the year and up to the date of signing the financial statements:

Richard Hawkes, Chair

Prue Bramwell-Davis (Resigned 26th January 2022)

Jen Browning

Tony Charalambides (Appointed 20th October 2022)

Kirsty-Ann Cutler (Appointed 20th October 2022)

Nigel Daniel

David Green

Stephen Lightbown (Resigned 14th July 2022)

Iffat Zafar (Resigned 20th October 2022)

Chief Executive Officer

Amanda Wilkinson

Charity Secretary

Giles Totterdell (Resigned 31st January 2023)

Janet Hunter (Appointed 1st February 2023 as Interim Secretary, resigned 17th April 2023)

Andy Dixon (Appointed 17th April 2023)

Company Secretary

Giles Totterdell (Resigned 5th March 2023)

Janet Hunter (Appointed 5th March 2023, as Interim Secretary, resigned 17th April 2023)

Andy Dixon (Appointed 17th April 2023)

Key Management Personnel

Giles Totterdell, Head of Finance and Compliance (Resigned 31st December 2022)

Janet Hunter, Interim Head of Finance and Compliance (3rd January–28th April 2023)

Andy Dixon, Head of Finance and Compliance (Appointed 17th April 2023)

Rebecca Andrews, Head of Partnerships and Philanthropy (Appointed 1st June 2022)

Peter Mbuguah, Regional Director, East Africa

Biju Mathew, Regional Director, South Asia (Resigned 30th November 2022)

Geetanjali Jha Chakraborty, Regional Director, South Asia (Appointed 16th January 2023)

Sara Gwynn, Head of Policy and Advocacy

Tony Rush, Business Development Director (Resigned 28th November 2022)

Ian Webster, Interim Head of MDL (Appointed 8th November 2022)

Our advisers

Auditors: Mazars LLP, 90 Victoria Street, Bristol, BS1 6DP

Bankers: National Westminster, The Triangle (A) Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Legal Advisors: Various engaged as required.

Insurers: Sutton Winson, Greenacre Court, Station Road, Burgess Hill, RH15 9DS

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Statement of Trustees' Responsibilities

The Trustees are required to prepare an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. The Trustees are also required to prepare financial statements which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st December 2022 was six (31st December 2021, five). The Trustees are members of the charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 18th July 2023 and signed on their behalf by:

Richard Hawkes,
Chairman

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Independent auditor's report to the members of The Motivation Charitable Trust

Opinion

We have audited the financial statements of Motivation Charitable Trust (the 'company') for the year ended 31 December 2022 which comprise the Consolidation Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the

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financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the strategic report and the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the Trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement set out on page 26, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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Based on our understanding of the company and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the company which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Companies Act 2006.

In addition, we evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to revenue recognition (which we pinpointed to the cut-off assertion, and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Jonathan Marchant (Sep 12, 2023 08:42 GMT+1)

Jon Marchant
(Senior Statutory Auditor)

for and on behalf of **Mazars LLP, Chartered Accountants and Statutory Auditor, 90 Victoria Street, Bristol, BS1 6DP**

Date: Sep 12, 2023

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Financial Statements

Consolidated statement of financial activities for the year ending 31 December 2022

Incorporating income and expenditure account

	Note	Unrestricted £	Restricted £	Designated £	2022 Total £	Unrestricted £	Restricted £	Designated £	2021 Total £
Income and endowments from:									
Donations and legacies	2	1,033,053	51,619	–	1,084,672	376,577	101,738	–	478,315
Charitable activities	3	–	619,694	–	619,694	–	264,017	–	264,017
Other trading activities:									
– Sale of mobility products		1,564,026	–	–	1,564,026	1,544,073	–	–	1,544,073
– Other trading activities		–	13,493	–	13,493	108,773	66,201	4,437	179,411
Investment income:									
– Bank interest		2,397	–	–	2,397	3,296	37	–	3,333
Total		**2,599,476**	**684,806**	–	**3,284,282**	**2,032,719**	**431,993**	**4,437**	**2,469,150**
Expenditure on:									
Raising funds									
Cost of generating voluntary income		300,502	–	–	300,502	456,828	–	–	456,828
Cost of mobility products		1,545,884	–	–	1,545,884	1,609,395	–	–	1,609,395
Charitable activities		330,118	652,773	–	982,891	563,954	478,477	22,271	1,064,702
Total resources expended	4	**2,176,503**	**652,773**	–	**2,829,276**	**2,630,178**	**478,477**	**22,271**	**3,130,926**
Net income/(expenditure) before transfers		422,973	32,033	–	455,006	(597,458)	(46,484)	(17,833)	(661,776)
Transfers between funds		(58,995)	49,582	9,413	–	116,238	(116,238)	–	–
Net movement in fund		363,978	81,615	9,413	455,006	(481,220)	(162,722)	(17,833)	(661,776)
Total funds brought forward		(224,859)	187,204	(9,413)	(47,068)	256,361	349,926	8,420	614,707
Total funds carried forward		**139,119**	**268,819**	–	**407,938**	**(224,859)**	**187,204**	**(9,413)**	**(47,069)**

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 of the Financial Statements.

The surplus for the financial year dealt with in the financial statements of the parent company was £306,864

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Balance sheet

As at 31 December 2022

	Note	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed assets					
Intangible fixed assets	10	–	1,162	0	1,162
Tangible fixed assets	11	52,702	132,985	52,702	132,985
Investments	12	–	–	1	1
		52,702	134,147	52,703	134,149
Current assets					
Debtors	13	612,405	153,549	517,334	86,450
Stock		26,233	37,854	–	–
Cash and bank and in hand		783,436	367,595	244,853	190,188
		1,422,074	558,998	762,187	276,638
Liabilities					
Creditors: amounts falling due within one year	14	(858,505)	(406,880)	(309,396)	(128,263)
Net current assets		563,569	152,118	452,791	148,375
Total assets less current liabilities		616,271	286,263	505,494	282,524
Creditors: amounts falling due after more than one year	16	(208,333)	(333,333)	(125,000)	(200,000)
Net assets	18	407,938	(47,068)	380,494	82,524
Funds	21				
Restricted funds		268,819	187,204	259,926	187,204
Unrestricted funds					
– Designated funds		–	(9,413)	–	(9,413)
– General funds		139,119	(224,859)	120,569	(95,267)
Total charity funds		**407,938**	**(47,068)**	**380,494**	**82,524**

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by the Trustees on 18th July 2023 and signed on their behalf by

Richard Hawkes
Chair of the Trustees

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Notes to the financial statements

Statutory information: The Motivation Charitable Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Reference and Administration Information page.

1 Accounting policies

Functional and presentation currency: The company's functional and presentation currency is pound sterling (£).

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. They follow the recommendations in the 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) (effective 1 January 2015) Charities SORP (FRS 102), and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31st December 2022. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a surplus of £392,636 (2021: £661,776 deficit). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2024, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the charity's running costs. Unrestricted reserves in 2022 return to a small surplus strengthening Motivation ability to continue. The charity has met all the repayments required from the CBILS loans accessed during 2022 which enable the charity to continue in 2021.

Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe.

The trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and it is forecasted in 2023 that the numbers will return to a pre-COVID level.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2023, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy.

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In summary, whilst the Trustees are confident in the plans which should see Motivation continue to build unrestricted reserves next year they are mindful that the financial outlook is subject to change. Therefore, they are reviewing the financial position closely. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the trustees have concluded that the charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

c) Incoming resources

All income is included in full in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured accurately. Income is deferred if it has been received but relates to a specific future period or is dependent upon conditions to be fulfilled by the charity.

i) Income from government and other grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

ii) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or; when a distribution is received from the estate. Receipt of a legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of executor's intention to make a distribution.

d) Funds accounting

i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

ii) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Any accumulated surplus remains in General funds to be used at the discretion of the Trustees in pursuing the charity's objectives.

iii) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Such funds are set aside when income is recognised.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

i) Staff costs are allocated to activities on the basis of staff time spent on those activities.

ii) Administrative overheads are allocated to charitable activities according to funder specifications. Remaining overheads are split between support and management activities on the basis of staff time incurred.

iii) Project costs incurred overseas are included under appropriate headings in the resources expended.

iv) All organisations to which grants are made are approved by the Trustees. Grants payable are accrued in the financial statements on the basis of periodic monitoring reports supplied by the grant recipient.

v) Resources expended are allocated to a particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the basis of staff time attributable to each activity.

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f) Costs of generating voluntary income

These relate to the costs incurred by the charitable company in raising both restricted and unrestricted funds for the charitable work and include salaries, direct expenditure and overhead costs of direct fundraising staff.

g) Costs of mobility products

These costs relate to the costs of goods sold by the trading subsidiary, Motivation Direct Limited.

h) Support costs

These relate to costs incurred by staff directly providing support to project work. Costs are allocated on the basis of staff time incurred and proportion of overhead expenses.

Charity support costs are re-allocated to each of the activities on the following basis which is an estimate, based on charity staff time, of the amount attributable to each activity:

Cost of generating voluntary income	39.9%
Charitable activities	60.1%
Other	0.0%

i) Material uncertainties and judgements

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates. No significant judgements or estimates have had to be made by management in preparing these financial statements.

j) Intangible fixed assets

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost over it's useful life. The rates in use are as follows:

Computer software	20% straight line

k) Tangible fixed assets

UK expenditure on fixed assets is capitalised where it exceeds £500. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

Office furniture and equipment	25% straight line
Leasehold improvements	10% straight line
Computer equipment	20% straight line
Website	33% straight line
Tooling	25% straight line
Motor vehicles	20% straight line

l) Stock

Stocks are valued at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid in respect of future periods.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and any short term highly liquid investments.

o) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash

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or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

p) Pension contributions

The charitable company makes contributions on behalf of its employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year end are included in creditors. All expenses and liabilities for defined contribution pension plans are allocated to unrestricted funds.

q) Foreign currency transactions

Transactions denominated in foreign currencies are translated into UK sterling at the average rate of exchange for the month of the transaction. Assets and liabilities in foreign currencies are translated into UK sterling at rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the Statement of Financial Activities.

r) Liabilities

Liabilities are recognised when a future obligation resulting in the outflow of funds arises which can be measured reliably. Liabilities are disclosed but not recognised if conditions have to be met before payment is made. When future outflow is probable, but not contractual, and measurable with sufficient accuracy a provision is recognised.

s) Termination benefits

The charity recognises termination payments as a liability and an expense when it is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement date.

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2 Donations and legacies

	Unrestricted	Restricted	Designated	2022 Total	Unrestricted	Restricted	Designated	2021 Total
	£	£	£	£	£	£	£	£
Donations	483,406	51,619	–	535,025	335,555	101,738	–	437,293
Gifts in kind (see note 9)	36,457	–	–	36,457	8,742	–	–	8,742
Legacies	513,190	–	–	513,190	32,280	–	–	32,280
Total	**1,033,053**	**51,619**	–	**1,084,672**	**376,577**	**101,738**	–	**478,315**

Donations and gifts of £10,000 and over were received from the following trusts, foundations and companies:

Restricted	Unrestricted
	Heathside Trust
	The Lyndal Tree Foundation
	The Patrick and Helena Frost Foundation

Donations have not been disclosed from those donors wishing to remain anonymous.

There were no donations from trustees (2021: nil).

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3 Incoming resources from charitable activities

Restricted income: Grants		2022 Total £	2021 Total £
The Beatrice Laing Charitable Trust	Survive and Thrive – Malawi	–	5,000
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	9,896	11,993
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	4,738	4,595
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	4,308	4,178
Comic Relief	Survive and Thrive and Core Funding	152,904	88,191
UK Foreign, Commonwealth and Development Office	All Stars – Uganda	130,305	76,057
UK Foreign, Commonwealth and Development Office	Ready, Willing and Able – Kenya	0	11,460
Million Dollar Round Table Foundation	Survive and Thrive – Malawi	0	10,817
Pro Victimis	Kenya National Production	100,000	–
EquallyAble Foundation	Kenya National Production	40,577	–
Ree-Jones Foundation	Tunaswasi	67,660	–
The University of Pittsburgh	ISWP Project phase 2	44,425	
Netherland Embassy	Swashatki	17,183	–
St. James' Place Charitable Foundation	Survive and Thrive – Malawi	10,000	10,000
The Souter Charitable Trust	Survive and Thrive – Malawi	–	3,000
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives	28,236	28,726
The White Top Foundation	All Stars – Uganda	–	10,000
RecTech	Frame Runner	8,462	–
Anonymous Trust	Uganda Covid Response	1,000	–
		619,694	**264,017**

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4 Total resources expended

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2022 Total
	£	£	£	£	£
Grants, products and materials (note 8)	–	–	54,738	(7,701)	47,037
Cost of products sold	–	1,049,045		–	1,049,045
General project costs	–	–	11,176	(57)	11,119
Staff costs (note 6)	120,179	255,542	338,189	300,279	1,014,189
Other staff costs	1,154	–	919	25,177	27,249
Consultancy	16,000	15,668	75,811	54,628	162,107
Legal and professional fees	90	–	1,317	61,788	63,195
MDL overheads	–	180,153	–	–	180,153
Travel and transportation	190	–	79,443	19,175	98,809
Fundraising and publicity	7,795	–	1,035	15,593	24,422
Office resources	6,456	–	74,743	(85,337)	(4,138)
Depreciation	–	–	–	31,193	31,193
Finance costs	1,511	3,421	5,256	36,369	46,557
Foreign exchange gains/losses	–	42,055	–	(22,303)	19,752
Sundry expenditure	–	–	5,077	53,510	58,587
Total resources expended	**153,375**	**1,545,884**	**647,704**	**482,314**	**2,829,276**
Support costs	147,127	–	335,187	(482,314)	–
Total resources expended	**300,502**	**1,545,884**	**982,891**	–	**2,829,276**

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2021 Total
	£	£	£	£	£
Grants, products and materials (note 8)	–	–	42,629	4,869	47,498
Cost of products sold	–	1,040,553	–		1,040,553
General project costs	–	–	82,211	7,081	89,292
Staff costs (note 6)	180,427	391,868	175,318	562,283	1,309,895
Other staff costs	754	–	5,347	16,711	22,813
Consultancy	4,100	14,862	55,364	55,051	129,376
Legal and professional fees	–	–	10,516	21,557	32,072
MDL overheads	–	150,599	–	–	150,599
Travel and transportation	1,316	–	54,730	14,483	70,529
Fundraising and publicity	17,001	–	6,212	2,461	25,674
Office resources	7,094	–	64,892	36,679	108,665
Depreciation	–	–	–	39,568	39,568
Finance costs	1,450	1,336	3,530	40,707	47,024
Foreign exchange gains/losses	–	10,177	42	(24)	10,153
Sundry expenditure	–	–	–	7,215	7,215
Total resources expended	**212,142**	**1,609,395**	**500,790**	**808,599**	**3,130,926**
Support costs	244,686	–	563,912	(808,599)	–
Total resources expended	**456,828**	**1,609,395**	**1,064,702**	–	**3,130,926**

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5 Net incoming resources for the year

This is stated after charging:

	2022 £	2021 £
Amortisation of intangible fixed assets	1,162	8,133
Depreciation of tangible assets	33,979	31,436
Loss on disposal of Assets	53,143	–
Auditors' remuneration:		
– Audit	18,000	17,972
– Other services	3,000	1,550
– Trustees' reimbursed expenses	449	111

6 Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2022 £	2021 £
Salaries and wages	523,501	886,445
Severance pay	10,000	20,521
Social security costs	60,954	79,813
Pension contributions	34,522	57,552
Total costs for UK contracted staff	628,977	1,044,302
Total salary costs for field-based staff overseas	385,212	265,594
Total staff costs for the charity (as shown in note 4)	**1,014,189**	**1,309,895**

Three employees earned more than £60,000 during the year (2021: two):

	2022 No.	2021 No.
£60,000 – £60,999	2	1
£70,000 – £70,999	1	1

The charity trustees were not paid or received any other benefits from employment. One trustee was reimbursed travel expenses of £449. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary, comprise the trustees, the Chief Executive Officer, Head of Fundraising and Communications, Head of Policy and Advocacy, Regional Director Africa, Regional Director South Asia, Business Development Director, and Head of Finance and Compliance. The total employee benefits of key management personnel for the group were £411,664 (2021: £436,438). The total employee benefits of the Chief Executive Officer are in the range £70,000 – £79,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were one severance payment made to an employees in 2022 (2021: 7).

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The average number of UK employees during the year was 18 (2021: 26).

Full time equivalents	2022 No.	2021 No.
Costs of generating voluntary income	3	7
Charitable activities	6	8
Trading	6	8
	15	**23**

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Grants payable including products and material donations

	2022 £	2021 £
Christadelphian Meal-a-Day Fund (Kenya)	–	26
All Stars (UK Aid Match) (Kenya)	81	1,030
LDS Kenya Moti	1,631	–
Survive and Thrive (Comic Relief) (Malawi)	2,182	–
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	944
Intermediate Technical Training (Somalia)	–	31
Kenya National Production	1,256	–
Tunaswasi	1,556	–
Covid response II (India)	–	5
Lotus Flower Trust project (India)	–	4,489
Wheelchair Service Provision Chennai (India)	5,410	4,543
Navi Chaitanya (India)	2,742	5,239
Breaking Barriers (India)	11,424	12,975
Building Back Better (India)	3,394	3,565
NTT Data sports wheelchairs	8,845	–
WHO training	166	–
Bridgestone	3,733	–
Pune DDRC Training	55	–
Swashatki	4,793	–
Wheelchair Service provision– Margadarshi	6,266	–
India wheelchair provision	–	9,531
Transfer of technology (ALIMCO)	–	251
Framerunner	1,204	–
Provision through other programmes	(7,701)	4,869
	47,037	**47,498**

Grants payable includes cash, products and materials donations to partner organisations and are considered to be part of the costs of activities in furtherance of the objects of the charity because they enable project work initiated by the charity to be continued locally for sustainable long-term benefits. Grants are only awarded to organisations with a history of project participation with the charity and are monitored on a regular basis

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9 Gifts in kind and intangible income

	2022 £	2021 £
Fundraising and publicity costs	3,045	2,020
Travel (flights and train)	–	–
Venue space	–	200
Legal and professional	30,532	3,751
Computer software	2,880	2,771
	36,457	**8,742**

10 Intangible fixed assets – Group and Charity

	Computer software £	Total £
Cost at 1 January 2022	145,664	145,664
Additions in year	–	–
Disposals in year	–	–
Cost at 31 December 2022	**145,664**	**145,664**
Amortisation at 1 January 2022	144,502	144,502
Charge for the year	1,162	1,162
On disposals	–	–
Amortisation at 31 December 2022	**145,664**	**145,664**
Net book value at 31 December 2022	–	–
Net book value at 1 January 2022	**1,162**	**1,162**

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11 Tangible fixed assets

Group	Computer equipment and website	Leasehold improvements	Tooling	Total
	£	£	£	£
Cost at 1 January 2022	52,189	235,493	58,715	346,397
Additions in year	733	2,158	–	2891
Disposals in year	–	(102,338)	–	(102,338)
Cost at 31 December 2022	**52,922**	**135,313**	**58,715**	**246,950**
Accumulated depreciation at 1 January 2022	43,675	114,627	55,109	213,412
Charge for the year	2,998	27,375	3,606	33,979
On disposals	–	(53,143)	–	(53,143)
Accumulated depreciation at 31 December 2022	**46,674**	**88,859**	**58,715**	**194,248**
Net book value at 31 December 2022	6,248	46,454	–	52,702
Net book value at 1 January 2022	**8,514**	**120,866**	**3,605**	**132,985**

Charity	Computer equipment and website	Leasehold improvements	Tooling	Total
	£	£	£	£
Cost at 1 January 2022	51,040	235,493	18,942	305,475
Additions in year	733	–	–	733
Disposals in year	–	(100,180)	–	(100,180)
Cost at 31 December 2022	**51,773**	**135,313**	**18,942**	**206,028**
Accumulated depreciation at 1 January 2022	42,526	114,627	15,336	172,489
Charge for the year	2,999	23,427	3,606	30,032
On disposals	–	(49,195)	–	(49,195)
Accumulated depreciation at 31 December 2022	**45,525**	**88,859**	**18,942**	**153,326**
Net book value at 31 December 2022	6,248	46,545	–	52,702
Net book value at 1 January 2022	**8,514**	**120,866**	**3,606**	**132,986**

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12 Investments

Group	2022	2021
1	£	£
Unlisted investment in subsidiary	–	–

Charity	2022	2021
	£	£
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ending 31st December 2022 are as follows:

	2022	2021
	£	£
Turnover	1,564,026	1,584,542
Cost of sales	(1,049,045)	(1,040,553)
Gross profit	**514,981**	**543,988**
Administrative costs	(366,839)	(568,842)
Net profit	**148,142**	**(24,854)**

Net Asset are £18,549 (2021: net liabilities £129,593) and share capital is £1 (2021: £1).

Motivation Direct Limited is a subsidiary of the charitable company by virtue of control of 100% of the share capital.

13 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors and donations due	491,962	94,826	405,784	14,652
Prepayments	110,787	49,392	101,894	49,392
Other debtors	9,656	9,331	9,656	9,331
Amounts owed by Group companies	–	–	0	13,076
	612,405	**153,549**	**517,334**	**86,450**

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14 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	541,206	163,725	1,690	14,639
Taxation and social security	14,655	17,544	14,655	17,544
Other creditors	2,399	195	0	195
Accruals and deferred income	175,245	100,417	20,626	20,887
Amounts owed to group companies	–	–	197,424	–
Loans	125,000	125,000	75,000	75,000
	858,505	**406,880**	**309,396**	**128,263**

A fixed and floating charge is held by NatWest over all of the company's assets.

15 Creditors: Analysis of movement of deferred income

	Group	Charity
	£	£
Deferred income at the start of the year	83,128	8,638
Amounts from previous periods released to the Consolidated Statement of Financial Activities	(83,128)	(8,638)
Income deferred in the current year	147,572	–
Deferred income at the end of the year	**147,572**	–

Deferred income arises in Motivation Direct Limited where payments are received from customers for sales in advance of the point at which revenue is recognised under Motivation Direct Limited's accounting policies.

16 Creditors: amounts falling due after more than one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Loan	208,333	333,333	125,000	200,000

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17 Obligations under operating leases

	2022	2021
	£	£
Amounts due in < 1 year	–	6,929
Amounts due in 2 – 5 years	–	–
	–	**6,929**

Lease payments recognised as an expense during the year were £6,929 (2021: £50,000). The break clause on the lease happened on 21st Feb 2022, and the new lease was not signed until 2nd June 2023. The amount charged to rent in the Income and expenditure account in 2022 was £28,082.

18 Analysis of net assets

	General funds	Restricted funds	2022 Total funds	General funds	Restricted funds	2021 Total funds
	£	£	£	£	£	£
Intangible fixed assets	–	–	–	1,162	–	1,162
Tangible fixed assets	52,702	–	52,702	132,985	–	132,985
Net current assets	294,750	268,819	563,569	(35,086)	187,204	152,118
Creditors: amounts falling due after more than one year	(208,333)	–	(208,333)	(333,333)	–	(333,333)
Net assets at 31 December	**139,119**	**268,819**	**407,938**	**(234,272)**	**187,204**	**(47,068)**

19 Commitments

On 21st February 2022 the lease was terminated as per the break clause. The new lease was not signed until 2nd June 2023, so there were no commitments as at 31st December 2022.

20 Related party transactions

Transactions between the parent charity company and Motivation Direct Limited, a wholly owned subsidiary, are not required to be disclosed. During the year the Motivation Charitable Trust Group provided wheelchairs for a total of £19,729 to UNICEF, a related party by virtue of Richard Hawkes' shared partnership. There was no amount owed by/to the Motivation Charitable Trust at the year end.

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21 Movements in funds

	As at 1 Jan 2022	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2022
	£	£	£	£	£
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	(10,412)	–
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	(1)	–
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	1	–	–	(1)	–
Survival, Mobility, Independence (further development of Access) (Kenya)	(29,384)	–	–	29,384	–
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	4	–	–	(4)	–
Ready, Willing and Able (UK Aid Match) (Kenya)	6,388	–	–	(6,388)	–
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	7.356	–
All Stars (UK Aid Match) (Uganda)	(17,706)	130,305	(109,635)	–	2,964
Motivation Wheelchair fund	17,778	4,450	–	–	22,228
Innovation (3D printing) (Google)	37	–	–	(37)	–
Development of folding 3–wheeler	119	–	–	(119)	–
MP33 DIMS build and training	(1,257)	–	–	1,257	–
TRT consultancy projects	90,532	–	(7,585)	–	82,947
Survive and Thrive (Malawi)	76,629	44,214	(87,283)	–	33,560
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	7,614	9,896	(14,952)	–	2,557
Covid Response (Kenya)	(10,258)	–	–	10,258	–
Covid Response (Malawi)	8,066	–	–	(8,067)	–
Covid Response (Uganda)	2,002	–	–	(2,002)	–
LDS Evaluation (India)	1,899	–	(1,191)	(708)	–
Covid Response (India)	(2,089)	–	–	2,089	–
Covid Response II (India)	(3,385)	–	–	3,385	–
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	(2,971)	4,738	(1,130)	–	637
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	(645)	4,308	(2,142)	–	1,521
Intermediate Technical Training (Kenya)	536	–	–	–	536
Intermediate Technical Training (Somaliland)	444	1,452	(351)	(1,545)	–
Intermediate Technical Training (Somalia)	(472)	–	–	472	–
Kenya National Production	–	145,577	(106,717)	–	38,860
South Sudan Project	–	2,572	(1,580)	–	992
Tunaswasi Project Uganda	–	82,660	(28,422)	–	54,239
Nyabondo Rehabilitation Centre	–	1,000	–	–	1,000
ICRC Mangers Training Nairobi	–	4,070	(211)	–	3,859
Survive & Thrive Phase 2	–	5,000	–	–	5,000
Lotus Flower Trust (India)	(4,316)	–	–	4,316	–
Wheelchair Service Provision Chennai (India)	(1,733)	–	(5,798)	7,531	–

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	As at 1 Jan 2022	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2022
	£	£	£	£	£
Navi Chaitanya (India)	628	948	(6,634)	5,057	–
Breaking Barriers (India)	6,779	5,869	(13,747)	1,100	–
Building Back Better (India)	4,487	308	(8,027)	3,232	–
Motivation App (India)	14,436	–	(7,938)	–	6,498
Covid Response III (India)	9,275	–	(7,277)	(1,998)	–
Developing Parasports Talent in India	10,453	–	(10,323)	(130)	–
ALIMCO Training Consultancy (India)	643	–	–	(643)	–
Intermediate Technical Training (Bangladesh)	4,850	(1,164)	(3,688)	–	–
ISWP initiatives	3,068	–	(3,011)	(57)	–
WHO Training	–	3,502	(3,460)	(41)	–
Bridgestone	–	9,872	(8,075)	–	1,797
Pune DDRC Training	–	–	(907)	907	–
Project JCF Viral	–	987	(37)	–	950
Swashatki	–	17,183	(9,433)	–	7,750
Wheelchair Service Provision– Margadarshi	–	7,246	(6,266)	–	980
ISWP Project Phase 2	–	72,661	(69,409)	(3,252)	–
Jivanopadhi (India)	(3,651)	–	(339)	3,954	–
Care and Share (India)	(1,677)	–	–	1,677	–
India wheelchair provision I	(3,854)	–	–	3,854	–
India wheelchair provision II	841	–	–	841	–
Comic Relief	–	118, 690	(118,690)	–	–
Frame Runner	–	–	(8,516)	–	(54)
Total restricted funds	**187,205**	**684,806**	**(652,773)**	**49,582**	**268,820**
Designated fund					
Transfer of technology (ALIMCO)	(9,413)	–	–	9,413	–
Total designated fund	(9,413)	–	–	9,413	–
Unrestricted funds					
General funds (inc. regional offices, trading and training projects)	(106,657)	1,035,450	(760,619)	(58,995)	109,179
Motivation Direct Limited	(118,203)	1,564,026	(1,415,884)	–	29,939
Total unrestricted fund	**(224,860)**	**2,599,476**	**(2,176,503)**	**(58,995)**	**139,119**
TOTAL FUNDS	**(47,068)**	**3,284,282**	**(2,829,276)**	–	**407,938**

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Prior year

	As at 1 Jan 2021	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2021
	£	£	£	£	£
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	–	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	1
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	1	–	–	–	1
Survival, Mobility, Independence (further development of Access) (Kenya)	(29,384)	–	–	–	(29,384)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	59,611	–	(3)	(59,610)	4
Ready, Willing and Able (UK Aid Match) (Kenya)	(5,072)	11,460	–	–	6,388
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	–	(7,356)
Christadelphian Meal–a–Day Fund (Kenya)	1,016	–	–	(1,016)	–
All Stars (UK Aid Match) (Uganda)	12,071	76,057	(105,834)	–	(17,706)
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	(35,423)	–
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	59,763	–	–	(59,763)	–
Motivation Wheelchair fund	13,585	4,640	(268)	(179)	17,778
Innovation (3D printing) (Google)	37	–	–	–	37
Development of folding 3–wheeler	119	–	–	–	119
MP33 DIMS build and training	(1,257)	–	–	–	(1,257)
TRT consultancy projects	90,532	16,956	–	–	90,532
Survive and Thrive (Malawi)	56,684	117,019	(99,074)	–	76,629
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	28,458	14,608	(35,453)	–	7,614
Covid Response (Kenya)	(5,145)	11,548	(16,661)	–	(10,258)
Covid Response (Malawi)	(9,353)	(277)	(41,913)	59,610	8,066
Covid Response (Uganda)	9,105	–	(7,103)	–	2,002
LDS Evaluation (India)	13,632	–	(10,721)	(1,012)	1,899
Covid Response (India)	(2,089)	–	–	–	(2,089)
Covid Response II (India)	34,090	–	(2,705)	(34,770)	(3,385)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	–	4,595	(7,566)	–	(2,971)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	4,531	(5,176)	–	(645)
Intermediate Technical Training (Kenya)	–	2,231	(1,695)	–	536
Intermediate Technical Training (Somaliland)	–	1,653	(1,210)	–	444
Intermediate Technical Training (Somalia)	–	10,616	(11,088)	–	(472)
Lotus Flower Trust (India)	–	–	(6,113)	1,797	(4,316)
Wheelchair Service Provision Chennai (India)	–	4,350	(6,083)	–	(1,733)
Navi Chaitanya (India)	–	13,906	(13,278)	–	628
Breaking Barriers (India)	–	21,640	(14,861)	–	6,779
Building Back Better (India)	–	17,214	(12,726)	–	4,487
Motivation App (India)	–	69	(20,403)	34,770	14,436

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	As at 1 Jan 2021	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2021
	£	£	£	£	£
Covid Response 111 (India)	–	23,744	(14,470)	–	9,275
Developing Parasports Talent in India	–	10,453	–	–	10,453
ALIMCO training Consultancy (India)	–	2,064	(1,421)	–	643
Intermediate Technical Training (Bangladesh)	–	6,104	(1,164)	–	4,940
International Society of Wheelchair Professionals Initiatives	–	28,726	(25,658)	–	3,068
Jivanopadhi (India)	–	–	(3,615)	–	(3,615)
Care and Share (India)	–	–	(1,677)	–	(1,677)
India Wheelchair provision 1	–	8,753	–	(12,607)	(3,854)
India Wheelchair provision 11	–	19,423	(9,531)	(9,050)	841
Total restricted funds	**349,928**	**431,993**	**(478,477)**	**(116,238)**	**187,295**
Designated fund					
Transfer of technology (ALIMCO)	8,420	4,437	(22,271)	–	(9,413)
Total designated fund	8,420	4,437	(22,271)	–	(9,413)
Unrestricted funds					
General funds (inc. regional offices, trading and training projects)	349,708	448,178	(1,020,782)	116,238	(106,748)
Motivation Direct Limited	(93,349)	1,584,542	(1,609,395)	–	(118,203)
Total unrestricted fund	**256,359**	**2,032,719**	**(2,630,178)**	**116,238**	**(224,859)**
TOTAL FUNDS	**614,707**	**2,469,150**	**(3,130,926)**	–	**(47,068)**

Purpose of restricted funds

Project	Brief description
Core costs fundraising (Kenya)	African core programme funding.
Empowering People with Disabilities (Kenya)	Helping people with disabilities out into their communities through assessing, prescribing and fitting 576 wheelchairs through trained services. Developing five wheelchair services to provide wheelchairs to WHO Basic Level, and ensuring they deliver a high-quality service.
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	Improving the mobility and quality of life for children at Ngale school, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	Working in partnership with the Kilimanjaro Association of Spinal Cord Injuries (KASI) and Moshi Cooperative University (MoCU) to increase economic empowerment and secure livelihoods of people with spinal cord injuries in the Kilimanjaro and Arusha regions.
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	Supporting and mentoring wheelchair services running at Intermediate Level. Training for wheelchair users, follow-up visits by trained wheelchair service staff, and WHO Intermediate refresher training for 12 technicians and clinicians.
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	Building on the previous three-year DFID project continuing to consolidate the Parent Training programme, providing wheelchairs to disabled children and supporting Village Savings Schemes. Parent Carer programme and Peer Training courses.
Ready, Willing and Able (UK Aid Match) (Kenya)	Changing attitudes and equipping disabled people in Kenya with the practical knowledge, skills and the confidence needed to get back into employment or enter the workforce for the first time. Working with communities and businesses to challenge the discrimination that leads to the exclusion of disabled people in society and in the workplace.

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Project	Brief description
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	Addressing the lack of access to health services and opportunities for participation, experienced by children who live in West and Central Uganda, primarily remote and rural, regions of Uganda, and who have mobility impairments.
All Stars (UK Aid Match) (Uganda)	Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	Providing technical support in establishing the required infrastructure and integration of wheelchair provision, delivery of WHO curriculum-based training courses, mentoring support to partner staff, providing products on a cost-sharing basis.
Motivation Wheelchair fund	Global Wheelchair Fund to which individuals or organisations can donate to enable Motivation to provide wheelchairs to people who cannot afford to pay for their own, through partner services.
Innovation (3D printing) (Google)	Development of an online database of computer-aided drawing designs for postural support devices, which can be digitally amended to meet the body dimensions of a wheelchair user and printed using appropriate materials through a 3D printer.
Development of folding 3-wheeler	Development of a folding 3-wheeler wheelchair.
MP33 DIMS build and training	DIMS build and training – innovative wheelchair sizing project.
TRT consultancy projects	Training and consultancy for wheelchair service projects.
Survive and Thrive (Comic Relief) (Malawi)	Improving the early development of children with cerebral palsy through increasing parent/carer knowledge, skills and peer support, and increasing early identification and referral to Malawi's complex-seating wheelchair services.
LDS Kenya	Supporting the health, wellbeing and quality of life of people with mobility disabilities through increasing provision of appropriate wheelchairs in Kenya.
Covid Response (Kenya)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Kenya.
Covid Response (Malawi)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Malawi.
Covid Response (Uganda)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Uganda.
LDS evaluation project	Filling data gaps and strengthening evidence around what works and best practice in wheelchair service provision in India.
Covid Response (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India.
Covid Response II (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India – follow up to initial project.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities	To provide wheelchairs and other mobility aids and related services to disabled people in Muranga County, Kenya.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	To provide wheelchairs and other mobility aids and related services to disabled people in Malawi.
Intermediate Technical Training (Kenya)	Delivery of WHO intermediate wheelchair training service package to local disability awareness and support organisations in Kenya.
Intermediate Technical Training (Somaliland)	Delivery of WHO intermediate wheelchair training service package to a local disability awareness and support organisation in Somaliland.
Intermediate Technical Training (Somalia)	Delivery of WHO intermediate wheelchair training service package to ICRC staff in Somalia.
Kenya National Production	Promote wheelchair production by using local materials and enhancing effective maintenance and repair referral pathway for rehabilitation and wheelchair services
South Sudan Project	Delivery of refresher and WHO WSTP-basic training and carry out service evaluation, service assessment and service plan in South Sudan
Tunaswasi Project Uganda	To improve the independence, health, wellbeing and inclusion of children with developmental disabilities by improving the care they receive in the community
Nyabondo Rehabilitation Centre	Carrying out follow up to wheelchair users In the community

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Project	Brief description
ICRC Mangers Training Nairobi	Delivering of managers training to ICRC to effectively support appropriate wheelchair provision and promote their involvement in establishing appropriate wheelchair provision in their region
Survive & Thrive Phase 2	Ensuring long-term impact by providing skills and confidence needed to support a child through the early development stage of strengthening parent support groups, caregivers training and communities awareness.
Lotus Flower Trust (India)	Identify, assess and prescribe appropriate wheelchairs to 25 disabled people in Ladakh.
Wheelchair Service Provision Chennai (India)	To improve the quality of life for 75 children and young adults with severe and multiple disabilities in poor families in Chennai, enabling them to become mobile, remain healthy and participate fully in community life.
Navi Chaitanya (India)	To identify, assess, and prescribe appropriate seating and mobility devices to 25 wheelchair users.
Breaking Barriers (India)	To support 100 women and girls with severe and multiple disabilities to have better health and opportunities to access education, employment and social inclusion within families and communities.
Building Back Better (India)	To identify, assess, and prescribe appropriate seating and mobility devices to 25 girls who are wheelchair users.
Motivation App (India)	Information support for wheelchair users across India-Life with COVID-19.
Covid Response III (India)	To work with local health services in Andhra Pradesh to ensure that wheelchair users have access to the state's Covid vaccination programme.
Developing Parasports Talent in India	To provide sports wheelchairs to 25 para-sport athletes, primarily wheelchair basketball players.
ALIMCO Training Consultancy (India)	To provide WHO basic level training to 30 professionals from ALIMCO. This will help ALIMCO to start wheelchair provision following WHO guidelines.
Intermediate Technical Training (Bangladesh)	To deliver WHO basic/intermediate wheelchair service training packages to CRP Bangladesh.
International Society of Wheelchair Professionals initiatives	To develop training programmes for the International Society of Wheelchair Professionals and support the formation of new working groups and other resources for the wheelchair sector in India.
Who Training	Conduct Webinar series on 24 hour Postural Care Management for Children with Cerebral Palsy and multiple disability – India & Bangladesh
Bridgestone	Isolation to Inclusion for People with Mobility Disabilities in Tamil Nadu, 20 people with spinal cord injury have improved mobility, independence.
Pune DDRC Training	Create a pool of trained human resources with the District Disability Rehabilitation Centres (DDRCs) of Maharashtra State. Train 16 participants.
Project JCF Viral	Strengthening of Ecosystem for disabled people in Jaipur and Rajasthan
Swashatki	Economic empowerment of women with disability in Rajasthan.
Wheelchair Service Provision – Margadarshi	Partnership with Margadarshi to provide appropriate wheelchair to person with disability in Karnataka
ISWP Project Phase 2	Development of a resource centre for evidence-based standards in the global wheelchair sector.
Jivanopadhi (India)	Empowering people with spinal cord injury. wheelchair services and rural community-based livelihoods opportunities to ten people with spinal cord injuries or their carers in East Godavari District, Andhra Pradesh.
Care and Share (India)	Fostering skills of parents and care givers on handling their child in a home setting, supporting 20 parents and carers of children with cerebral palsy and multiple disabilities in Chamarajanagar district, Karnataka.
India wheelchair provision I	Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.
India wheelchair provision II	Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.
FrameRunner	Working with University of Alabama on the "RecTech" project, the development and evaluation of a low cost, portable, high-performance Frame Runner

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motivation

Motivation impacted the lives of at least 99,000 people in 2022

Registered with FUNDRAISING REGULATOR

Registered charity 1079358
Company registration number 3916496
Unit 2 Sheene Road, Bedminster,
Bristol BS3 4EG, UK
www.motivation.org.uk
0117 966 0398

THE MOTIVATION CHARITABLE TRUST

England & Wales - Charity number 1079358

Accounts

motivation
FREEDOM THROUGH MOBILITY

Trustees' Annual Report and Financial Statements 2021

For the year ending 31 December 2021

Registered with FUNDRAISING REGULATOR
Registered charity 1079358
Company registration number 3916496
Unit 2 Sheene Road, Bedminster,
Bristol BS3 4EG
www.motivation.org.uk
0117 966 0398

Following training by Motivation, wheelchair service staff at a partner organisation in Ladakh, India, assemble a Motivation wheelchair prior to a user assessment and fitting

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Chair's Introduction

It's hard to remember a more challenging time for international development. The global economy is struggling, poverty is on the rise and funds for tackling poverty have been cut. International development charities have never been more needed, but funding their work has never been more difficult.

Like many in our sector, the pandemic and the loss of a significant grant hit Motivation's income. However, the critical loss to our business model was two years of low wheelchair sales to our social enterprise.

These poor sales also, sadly, indicate that disabled people's access to rehabilitation and assistive technology was reduced at the same time as assistance programmes all too often left disabled people behind during the pandemic.

Even before Covid, disability inclusion was hugely underfunded. Although disabled people make up to 15% of the world's population, less than 2% of all international aid funding focuses on disabled people and less than 0.5% targets disability inclusion.

2.5 billion people need assistive products such as wheelchairs

We believe that appropriate assistive technology is critical to the right of every disabled person to dignity, autonomy and full inclusion in their community

And we know that so much more needs to be done

This year, Motivation saw the departure of David Constantine from his role as Founder Director. David has been an inspiration to me since we met thirty years ago and the spur to my joining the organisation as Chair in 2015. He has achieved so much since co-founding Motivation in 1991 and will continue to shape the global provision of assistive technology for many years to come. He has tirelessly advocated for disabled people in low- and middle-income countries and continues to influence governments, major health organisations and other designers. Everyone at Motivation is proud of everything he continues to achieve as champion for the sector and we remain inspired and dedicated to realising a fully inclusive world for disabled people.

We are hugely grateful to our community of donors who continue to support us through these challenging times. We are greatly encouraged by your shared belief in a fairer world for all.

I am also grateful to our volunteers and Board of Trustees who have given more time than ever through these tough times. Thank you so much for your commitment to Motivation's mission and vision. I was delighted to welcome David Green, Stephen Lightbown and Iffat Zafar as new Board members, but sad to see Prunella Bramwell-Davis and Scott Roy retire from the Board, having served as Trustees for 22 and seven years respectively. Thank you so much Prue and Scott for your incredible contribution. Prue, who led and guided the formative design principles of Motivation and our Founders, will forever inspire our approach to user-centred design and provision.

And to Motivation's staff and partners – never have you been so tested. Your resilience and determination are amazing. We are so fortunate to have such a fantastic staff team, so brilliantly led by our CEO Amanda.

Together, volunteers, staff, partners and sector champions, make such an important contribution to so many.

Finally, to our community of disabled people and your families, we will continue to work tirelessly with you to realise a fully inclusive world.

Richard Hawkes
Chair of Trustees

CEO's Introduction

Despite the impact of Covid on programme delivery and the provision of quality wheelchairs, we continued to achieve positive outcomes in the lives of people who participated in our programmes in India, Uganda, Malawi and Kenya.

Although the world of international development remains challenging, we remain staunchly ambitious for the future

Our 30 years' experience shows us that rehabilitative wheelchair provision relies on a constant supply of skilled professionals and a constant supply of quality wheelchairs. And we know that the supply of imported and donated wheelchairs is not sustainable, relying as it does on erratic and increasingly fragile aid and on time consuming and expensive logistics.

We have bold plans to work with partners and Governments who share our aspirations for the development of a robust provision ecosystem and for improving services and outcomes for disabled people.

We have our sights set on improved targets for 2022, including a recovery in wheelchair sales, more clinical workforce training and more person-centred assessment, fitting, follow-up and support with wheelchair users and their families.

We look forward to planning and delivering sustainable wheelchair provision with the Government of Kenya and are excited about developments in other parts of the world where Governments and partners are equally determined to make quality wheelchair provision a component of their universal healthcare strategies.

Motivation was incredibly sad at the departure of our Founder Director, David Constantine, from our operational team. We are so proud, however, that he will continue his work to champion assistive technology provision and disability inclusion on the global stage. We are immensely grateful for his huge contribution to building Motivation and its ethos and values. We continue to be inspired by his achievements at Motivation and remain determined to fulfil the vision and mission that he co-created.

Amanda Wilkinson
Chief Executive Officer

About Us

Around 75 million people in countries like Kenya, India, Malawi and Uganda need and have a right to a wheelchair – but 90% do not have one

Statistics like this drive the work we do at Motivation

Motivation is an international development charity and social enterprise with a proud, thirty-year history of wheelchair provision.

Motivation Direct Ltd (MDL), our social enterprise, designs and supplies wheelchairs that meet users' needs and the environment they live in. The wheelchairs provide proper fit and postural support, are safe and durable, and are affordable to buy and maintain. These appropriate wheelchairs are safe and useful for the people powering them, long lasting and value for money.

MDL also designs and supplies robust and affordable sports wheelchairs, so that more people can get involved in more sports, with all the fun, health and social benefits that brings. All of the profit from the social enterprise goes back into our charity's work.

Our social enterprise and charity work towards a world where disabled people's rights and ambitions are not only met but exceeded.

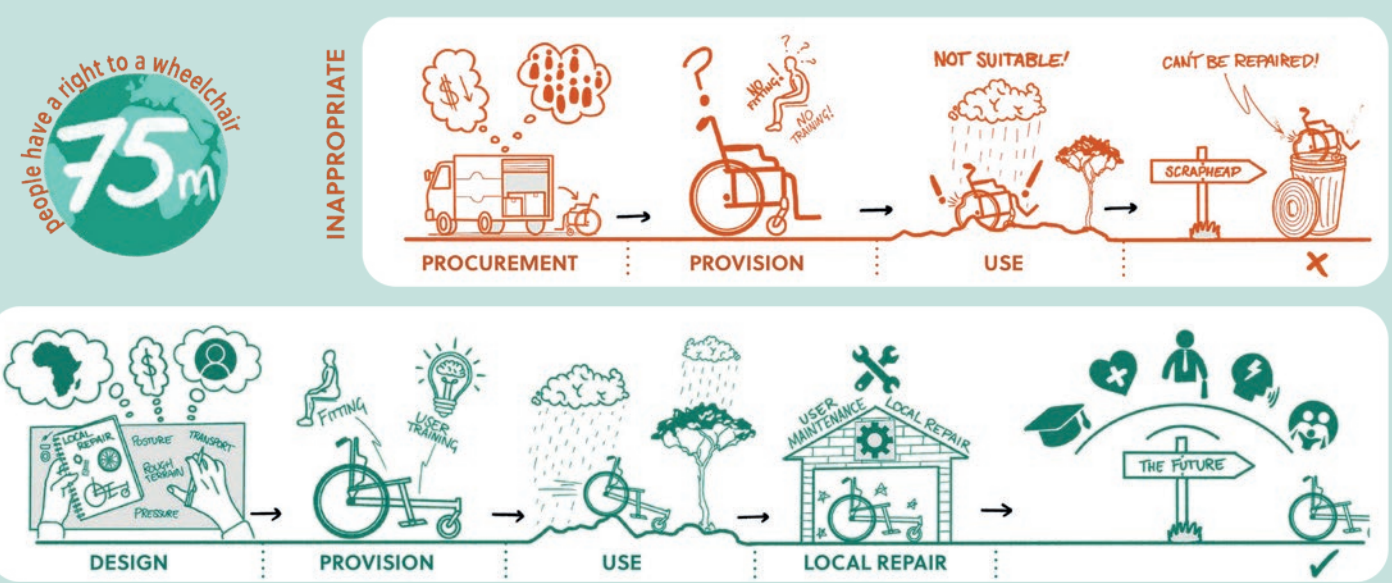
Our charity, Motivation Charitable Trust, works with rehabilitation professionals (such as physiotherapists, wheelchair technicians, occupational therapists and managers) to build person-centred services that offer assistive technology and training to support the dignified, autonomous and independent lives disabled people are entitled to.

We work with families, teachers, sports coaches and communities to ensure that society supports non-discrimination, full and effective participation and inclusion, equality and accessibility.

Our social enterprise and charity work towards a world where disabled people's rights and ambitions are not only met but exceeded.

We believe that should happen for everyone, everywhere, always (and not just as part of a charitable or philanthropic projects). So, we work with partners to innovate and provide practical, sustainable solutions to wheelchair provision and we engage with governments and other organisations to inspire change based on evidence of what works.

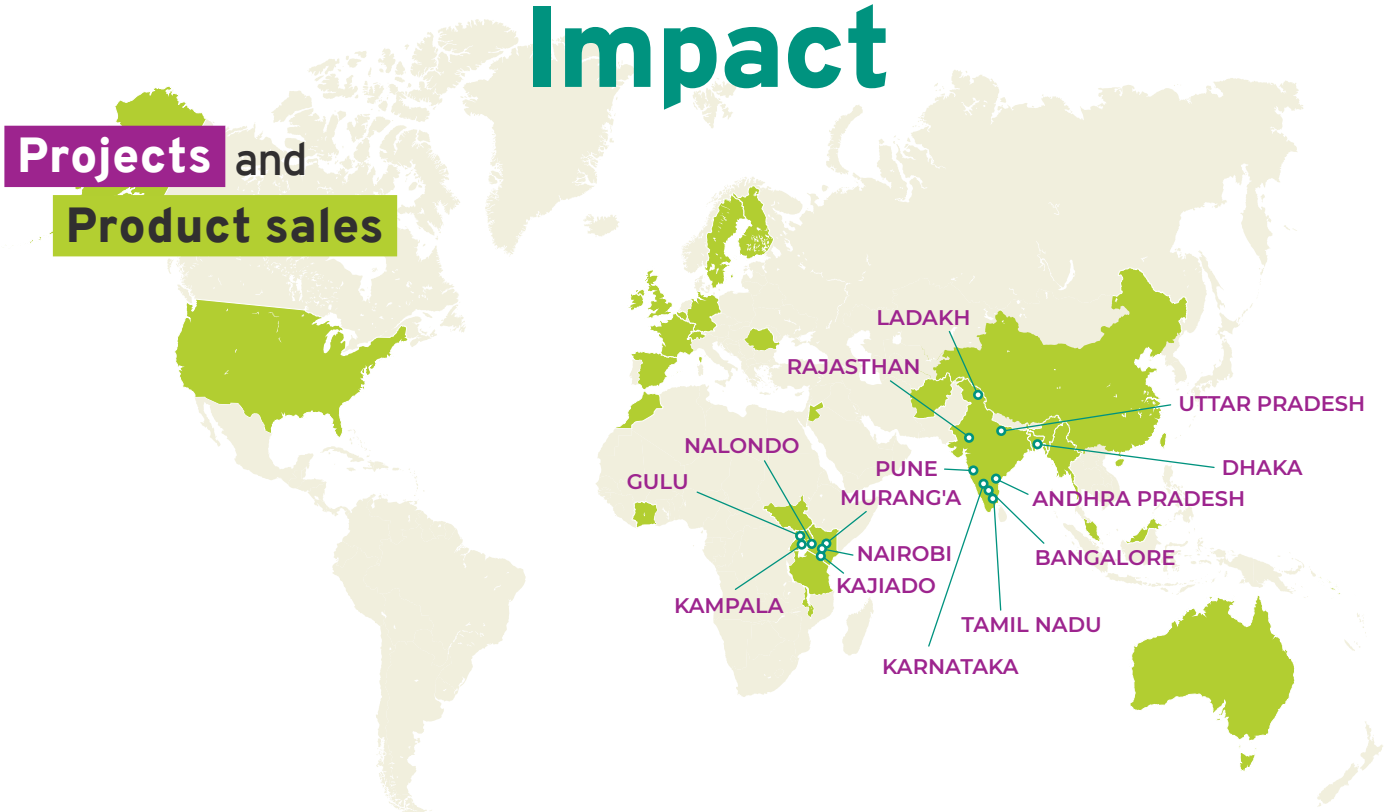
Our work, together with that of our all partners, makes a real difference to disabled people's lives. And those health, social and financial impacts cascade onto families, communities and society as a whole.



Developed at the invitation of the Global Disability Innovation Hub for the launch of the first Global Report on Assistive Technology.

Impact

Projects and Product sales



Support during Covid

When other relief efforts failed to include disabled people, we worked to provide food, medical supplies and reliable information

2,100 food, medical and hygiene kits delivered to disabled people and their families

316 cash transfers to disabled people and their families to help them to meet their nutritional and health needs

505 disabled people supported via phone calls and texts

1000s of people accessed reliable Covid prevention and vaccination information

1,500 disabled people and their family members vaccinated after we provided information, lobbied government and funded health workers' transport to remote rural areas

Realising the right to mobility right now

518 physiotherapists, technicians, occupational therapists and community-based rehab workers trained and mentored to build skills and knowledge for their work. Training included:

- The importance of prescribing the right wheelchair
- Wheelchair assembly, adjustment, modification and quality control
- Seating and posture management
- Spinal injury rehabilitation
- Early childhood development for disabled children
- Repair and maintenance of assistive devices
- Basic, Intermediate, Advanced and Managers WHO Wheelchair Service Training Packages

593 disabled people individually assessed, prescribed and fitted with wheelchairs through our work with partner wheelchair services

6,379 wheelchairs delivered to customers in 24 countries

25 sports chairs available for members at sports clubs in Karnataka, India

Securing the right to mobility in the future

We formed a partnership with Jomo Kenyatta University of Agriculture and Technology in Kenya to build the two critical elements of sustainable wheelchair provision:

- A skilled wheelchair service workforce, by integrating wheelchair service training into the undergraduate curriculum of physiotherapy, occupational therapy and other rehabilitation-related courses
- A reliable supply of appropriate wheelchairs, radically improving availability by modelling how to manufacture wheelchairs in Kenya as a sustainable alternative to imported and donated wheelchairs

Taking action on inclusion

We built the skills and confidence of the people caring for, teaching and coaching disabled children

404 caregivers of disabled children trained and taking part in peer-support groups to build confidence and skills about their child's positioning, nutrition, movement, communication, play, everyday activities, togetherness and belonging

367 disabled children with improved early childhood development and more included in their families and communities

359 disabled children are taking part in games and sports and regularly attending primary school

138 teachers and sports coaches built knowledge and skills to deliver inclusive education and adaptive sports and play such as sitting volleyball, bocca and goal ball

293 staff from civil society, non-governmental and governmental organisations, gained information, knowledge and skills on:

- The importance of assistive technology
- Wheelchair service provision
- Rehabilitation for disabled children
- The role of parents and caregivers
- Inclusive education and adaptive sports

Amplifying user voices

Disabled people and their families steered our projects through advisory panels, regular project reflection meetings, and feedback surveys and interviews

Peer support and mentoring

We supported disabled people, caregivers, wheelchair service staff to meet, talk with and support their peers

15 peer mentors supported and trained on disability and inclusion to strengthen identification, referral and follow up for other wheelchair users

30 parent support groups formed to build skills, share experiences, support each other and, if they chose to, run livelihoods and saving support schemes

Partners

We send our sincere thanks to the partners that make our work possible.

Composite Rehabilitation Centre, Government of India

Gulu Disabled Persons Union

Rukmani Devi Beni Prasad Jaipuria Hospital, Rajasthan

Indian Association of Assistive Technologies

Ugandan Ministry of Education & Sports

Association for the Physically Disabled Kenya

Inter Agency Coordination Committee, Kenya

Centre for the Rehabilitation of the Paralysed, Dhaka

Uma Educational and Technical Society, India

Government of Karnataka

Ali Yavar Jung National Institute of Speech and Hearing Disabilities, India

Kibwezi Disabled People's Organization

AIC Childcare Centre

Carers Worldwide

Sightsavers

AIC Kajiado

United Disabled Persons of Kenya

Jomo Kenyatta University of Agriculture and Technology

Uganda Society for Disabled Children

Purvanchal Gramin Seva Samiti, India

County Government of Muranga

Yes We Too Can Charitable Trust

People's Action Group for Inclusion & Rights Ladakh

Margadarshi

Nalondo Special School, Kenya

Christian Hospital, India

Rotary Club of Bangalore

District Disability Rehabilitation Centre, Pune

Life Concern Malawi

Spastics Society of Tamilnadu

Tadala's story

Tadala caught yellow fever when she was just three months old, which left her unable to talk or walk.

In 2021, aged nine, Tadala was referred to a wheelchair service clinic run by Malawi Against Physical Disabilities. Motivation staff met her there during one of their mentoring visits to the service, helping staff to assess Tadala's needs so her new chair exactly fits her and gives her the right seating and postural support.

Her Mum said "Can you see how happy she is? I have never seen her so happy! There will definitely be a celebration at the house tonight. This wheelchair has given her independence, she will be able to sit here and play with her friends."

Not only can Tadala start enjoying her right to mobility and play, but her siblings and friends now have all the fun of going out together with her and her Mum and Dad are able to get out to earn a living.

Achievements and Performance

The 'Impact' section sets out some of our key achievements in 2021. Here we report other progress against 2021 plans to deliver our six strategic objectives.

1 Be systematically informed by, and accountable to, our stakeholders

- Disabled people and their families steered our projects and provided feedback on the digital platform and our products
- We started to prototype a digital platform for strengthened engagement

2 Be the partner of choice for organisations/funders engaged in product design, development and supply

- We developed a pipeline for funding and developing products, and are seeking funding for two sports and one everyday assistive product in 2022
- We secured funding for prototyping a low-cost, durable wheelchair for production in Africa

3 Be the partner of choice for organisations/funders seeking to develop wheelchair and inclusion services

- We delivered high-impact programmes to improve inclusion (see 'Our Impact')
- We strengthened our clinical, technical and inclusion expertise and practice by building thematic teams and commissioning a study to identify our clinical strengths and provide recommendations
- Our focus on Covid support and resource constraints meant we postponed plans to: establish an Advisory Board and recruit a Lead Clinician; develop hybrid (online and in-person) training for wheelchair and inclusion services; and develop a gender mainstreaming strategy

4 Gather and use evidence to demonstrate and drive impact

- We used our Theory of Change to communicate the impact and logic of our work by sharing with funders and on our website
- We collated our data collection tools, but were unable to complete identification of core indicators and data collection tools and develop a framework to measure, evaluate and learn from wellbeing outcomes

5 Catalyse change in policy and practice at local, national, regional and global levels

- We hosted a successful 'Who's not on the podium' webinar on inclusion at the 2020 Tokyo Paralympics
- We continue to use our expertise, experience and evidence of sustainable wheelchair service provision to influence and contribute to national decision-making and global advocacy efforts to improve access to appropriate wheelchairs for disabled people

6 Achieve the greatest impact by localising, improving efficiency and strengthening governance

- We strengthened governance and extended global Trustee engagement as we welcomed three new members to the Board, extending the Board's geographical, sector and range of expertise
- We had to postpone work on benchmarking and creating a strategy to enhance our diversity and inclusivity
- We supported staff wellbeing by putting in place medical insurance for staff in India and Africa, providing clear guidance and support to staff, and organising online socials. Conducted regular staff surveys to get feedback and maintain high levels of staff wellbeing

Fundraising Highlights

Motivation is fortunate to have a range of funders – from grant-giving organisations, companies and institutions to hundreds of individual supporters.

We feel privileged to have supporters who share our values and mission and want to make the world a fairer place for disabled people

Their on-going commitment to our work has meant that we have been able to continue supporting disabled people in Africa and India. Despite each new wave of Covid, we have kept delivering the impact set out in this report.

Support from grants, foundations and corporates

None of the achievements of 2021 would be possible without the generous financial and in-kind support from organisations including:

Beatrice Laing Foundation
Citrix R & D India PVCT Ltd
Cognizant
Herman Miller Cares
Latter-Day Saints Charities
Lyndal Tree Foundation
Me-Hin
NTT Data
Ottobock
Peacock Trust
Pro Victimis Foundation
Souter Charitable Trust
St James' Place Charitable Foundation
Unilever
The White Top Foundation

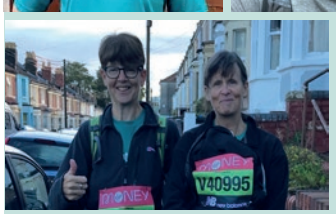
We are extremely grateful to them all.

Support from the public

We are also extremely grateful to our committed community of individual donors!

Our **2021 Double Discrimination** appeal raised nearly £20,000, highlighting the double discrimination disabled women and girls face, making them one of the world's most marginalised groups

Five fundraisers raised a fantastic £5,000 as they took on the **Virtual London Marathon** with 24 hours to run, wheel, jog or walk the 26.2 miles



Individual supporters participated in the virtual **Sunfeast India Run as One** and the **GIVE challenge** in association with Give India, raising funds for wheelchair services and a pilot project in Andhra Pradesh, which supported nine disabled people to set up small businesses

Gifts in Wills provided £32,429 of essential funding. We are so grateful to those who remembered Motivation in their Will helping us to fund the next chapter of our work

Overall in 2021 we achieved £380,000 unrestricted donations and legacies income, almost reaching our target of £410,000. We also secured £370,000 restricted income compared to a target of £480,000.

Financial Review

The results for the year are set out in Financial Statements on page 28. The consolidated position of the charity at the end of 2021 is shown in the balance sheet on page 29.

Summary

In common with many charities the Covid-19 pandemic has had an adverse effect on Motivation's finances. In both 2020 and 2021 income was down by approximately 40% on the preceding years. In particular income from the sale of our wheelchairs, through Motivation Direct Limited, fell by around one quarter compared to pre-pandemic years. Profits generated by the social enterprise play a critical part in funding our charitable work, so this shortfall has been felt right across the organisation. Our voluntary income and donations also saw a dip as funding was inevitably diverted to Covid-related humanitarian relief.

We were still able to increase our total spending on charitable work in 2021 compared to the previous year, because we secured more grant funding as well as spending more of the grants we received in 2020.

We also took measures to reduce our operating costs in the UK, which sadly included some staff cuts as well as stopping or deferring any non-essential expenditure.

Overall, however, total costs exceeded income by £0.66 million in 2021, meaning that the charity's total funds fell from £0.61 million at the start of the year to a deficit of £47,000 by the year end. This outcome underlines the scale of the financial challenge, although the Trustees are reassured that it is in line with their expectations from 12 months ago.

Despite having an overall funds deficit Motivation is able to continue operating because its liquidity remains positive. As reported in last year's Annual Report, Motivation secured £0.50 million in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS) in 2020. These loans are repayable over four years between September 2021 and September 2025 and will therefore provide an important cash injection to support our charitable activities whilst we continue our recovery from the pandemic.

The financial outlook is considered in more detail in the 'Going Concern' section. Whilst the financial position remains challenging, however, there have been positive developments in 2022. Our supporters have responded magnificently to our Keep us Moving Appeal in the Spring, and the social enterprise has been boosted by some substantial new orders from customers.

Review of financial results

Total income generated was £2.47 million (2020: £2.38 million), of which £2.04 million was unrestricted (2020: £2.06 million) and £0.43 million was restricted (2020: £0.32 million). As at 31 December 2021 the charity had net liabilities of £47,000 (2020: net assets £0.61 million).

The principal funding sources of the charity in the reporting period were the same as in previous years:

- trading from the sale of products via Motivation Direct Limited;
- fundraising, including donations, legacies and events, as well as gifts in kind; and
- grants earmarked for delivering our charitable activities and programme partnerships.

This supports the key objectives of the charity by providing income from a diverse range of sources.

As noted above, our income in 2021 was, as in 2020, significantly below the levels seen before the Covid-19 pandemic.

Our largest source of income continues to be from sales of mobility products, which at £1.54 million was an improvement on 2020 (£1.42 million) but below the levels of around £2 million seen

before then. Sales of everyday mobility products comprise the bulk of these sales (£1.06 million) with sales of sports wheelchairs contributing a further £0.34 million. Unrestricted income from donations and legacies was £0.38 million (2020: £0.45 million), with slight falls in the level of unrestricted donations and gifts-in-kind.

In direct support of our programme activity the charity secured £0.26 million (2020: £0.20 million) from grant-makers including the UK Foreign, Commonwealth and Development Office and Comic Relief. This was supplemented by £0.10 million restricted donations from supporters (2020: £0.11 million).

Total expenditure was £3.13 million (2020: £2.87 million), of which £2.65 million was unrestricted or designated (2020: £2.64 million) and £0.48 million was restricted (2020: £0.23 million). Note 4 to the Financial Statements shows how these funds were spent. This includes £1.61 million on running Motivation Direct Limited, including the cost of purchasing wheelchairs for onward sale (2020: £1.52 million), £0.50 million on programme activity in Africa and South Asia (2020: £0.26 million), and £0.21 million on fundraising (2020: £0.33 million).

The overall result, after taking into account transfers between unrestricted and restricted funds, was a deficit on unrestricted funds of £0.48 million (2020: deficit £0.56 million), meaning that the unrestricted reserves fell from £0.26 million to a shortfall of £0.22 million.

Our total level of restricted funds also fell during the year, as we successfully spent down the funds received and carried over from previous years in addition to restricted income received in 2021.

Reserves and reserves policy

Motivation's Trustees feel it is prudent to hold reserves for the following reasons:

- to protect against fluctuations in fundraising income;
- to ensure the continuation of Motivation's activity in the event of unforeseen setbacks;
- to enable the development of programmes in the event of a reduction in funding; and to protect against fluctuations in contribution from the trading subsidiary.

The Trustees keep the reserves policy and the level of reserves held under constant review during the year. The Trustees have set a reserves policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end this target was £0.30 million (2020: £0.30 million) and the actual level of unrestricted reserves was a deficit of £0.22 million (2020: surplus £0.26 million). An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements. The trustees regularly review the balances on restricted funds. Restricted funds may be in deficit from time to time where donors provide funding in arrears of expenditure, or where it has not been possible to fundraise our full target for a particular project. Restricted funds in deficit at the year end (for example, Survival, Mobility and Independence (Kenya)), are in process of being resolved with funders and partners. Restricted funds in deficit at the year end are in process of being resolved with funders and partners.

Investment policy

The Charity has no long-term investments and its primary asset is cash in the bank. Trustees take a cautious approach towards investment adopting a short-term, low-risk policy.

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review

of updated forecasts to the end of 2023, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. There was a further fall in the level of unrestricted reserves in 2021 and we ended the year with negative unrestricted reserves of £0.22 million. As noted above, however, Motivation is able to continue operating despite this due to the financial support provided by the CBILS loans accessed during 2020.

Nevertheless the fact that Motivation currently has negative unrestricted reserves is a matter to which the Trustees are paying particular attention. Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe. The core forecast indicates that Motivation should make a small surplus in 2022 and return to positive unrestricted reserves by the end of 2023. In particular the level of sales in the social enterprise has started to recover in 2022, and a number of notifications of material legacies have also been received.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and although this has lessened in 2022 other macro-economic trends are now emerging which could affect our ability to raise income, and increase our running costs, over the next year.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2023, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy.

Whilst we have full confidence in the plans in place to rebuild reserves, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The Trustees are mindful that the financial outlook is subject to change. Therefore we are reviewing the financial position closely on a monthly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the Trustees have concluded that the Charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

Angella's story

Angella is a wife, mother and primary school teacher from Malawi.

She told us about how she came across Motivation through the rehabilitation clinic she went to following a car accident a few months into her teaching career.

“I just had a life altering accident and was still in denial. The training by Motivation was like therapy because it took me through the process of acceptance. I was already on a wheelchair at the time of the training, but it was very uncomfortable and painful to wheel.

The wheelchair I got from Motivation is unlimited! For example, it is high enough for me to reach the middle of a blackboard when teaching to write and engage with my students. I am also able enjoy my holidays like never before, for example, when I go to the lake, I’m able to wheel in the sand, go in the shallow waters and take pictures.

This it has really changed my life for the better. It has built the necessary bridge between my former and new lives.”

2022 Objectives

Motivation's 2021–3 strategic goal is to drive change, so that the countries where we work provide the assistive technology and services that disabled people have a right to.

We have three key approaches

- Working with others: building effective, equitable partnerships to achieve more together than we do alone
- Demonstrating model solutions: innovating, problem solving, creating and evidencing practical solutions that support our advocacy efforts to influence others
- Amplifying user voices: recognising that disabled people determine and direct the change they want to see

Through 2022, we will use those approaches to work towards objectives against each of our six strategic priorities.

1 Be systematically informed by, and accountable to, our stakeholders. We will:

- Design and implement an online information platform for wheelchair users, informed by users' needs for information and signposting
- Work with partners in India to incorporate support for disabled women and girls in accessing information around health and menstruation within at least two trainings, and share the learning across the organisation
- Evolve and implement improved systems for user feedback in the development of at least one new product

2 Be the partner of choice for organisations and funders engaged in product design, development and supply. We will:

- Grow revenue to at least £1.6million as the economy recovers from the effects of the pandemic, to provide income for the charity and its work
- Identify and secure at least two manufacturing and development partnerships to pilot commercially viable production of appropriate wheelchairs in Kenya as an alternative to unsustainable donated and imported wheelchair supply
- Gain funding for at least one new assistive technology product development

3 Be the partner of choice for organisations and funders seeking to develop wheelchair and inclusion services. We will:

- Deliver at least two projects in each of the countries we work in that increase the independence, autonomy and inclusion of at least 500 disabled people in total
- Develop wheelchair service professionals through online and face to face training and mentoring

4 Gather and use evidence to demonstrate and drive impact. We will:

- Add latest sector research and Motivation project learning to our Evidence Library
- Identify core indicators and data collection tools to enable learning across projects
- Review and simplify project reporting templates and tools
- Complete evaluation of the India wheelchair provision project and share results

5 Catalyse change in policy and practice at local, national, regional and global levels. We will:

- Advocate for greater global investment in disability inclusion and in appropriate inclusion for disabled people in rehabilitation and healthcare in at least three key fora
- Encourage and participate in at least five efforts by sector, as a thought leader and via partnership, to promote inclusive access to assistive technology and provision
- Be bold in challenging the status quo of funders, institutions and multinational bodies and promoting new ways of sustainable product and service delivery which improve access to appropriate low-cost assistive technology and service provision

6 Achieve the greatest impact by localising, improving efficiency and strengthening governance. We will:

- Further strengthen the UK Board to increase expertise at voluntary income growth, clinical expertise and experience of global design and manufacturing
- Further strengthen the India Board to increase expertise at business development and advocacy
- Secure our financial future achieving at least £530,000 unrestricted and £620,000 restricted income so we can continue to deliver impact despite the effects of the Covid pandemic, cuts to UK overseas development assistance and the global economic downturn
- Strengthen the skills of the fundraising team to focus on high-value fundraising
- Improve the accuracy and frequency of our cashflow forecasting in order to build the organisation's financial resilience and adaptability
- Continue our focus on staff wellbeing especially given the personal challenges to staff of increased inflation and cost of living

Teacher training

Anthony, Isaac, Loy and Caroline are all primary school teachers in Uganda. They are using the skills they gained through Motivation's All Stars inclusive education and sports programme to make sure disabled children can come to and stay in school.

Anthony, a head teacher says "Inclusive sports will put children with disabilities in a better position to enjoy a better life at school, because of the skills I have acquired from the programme... [I] am really looking forward to changing negative attitude towards children and people with disabilities and treat them positively and equally with others."

Isaac (below) spoke of learning about equality of opportunity, based on each person's goals.

Loy adds that her key learning points are "how to handle children with disabilities in class and application of inclusive learning practices. After the training [I] am envisaging, improvement of the environment, increased enrolment and provision of basic needs for children with disabilities".

Caroline explains "Inclusive education is the type of education that involves both the children with and without disabilities... I have learnt how to deal with children with disabilities – a skill I did not have before. Going forward this skill has opened my eyes to acquire more education in special needs education."

Structure, Governance and Management

The Charity is a company limited by guarantee and not having a share capital. It operates under the terms of its Articles of Association, as amended by Special Resolution on 31 January 2019. Copies are filed with Companies House and the Charity Commission.

Trustees

In 2021 the Board of Trustees consisted of between five and eight members who met at least four times a year.

We recruited three new Trustees who joined from March 2021 – Stephen Lightbown, David Green and Iffat Zafar appointed on 10 February 2021. Scott Roy retired from the Board 25 February 2021 and Prunella Bramwell-Davis retired from the Board on 26 January 2022. Sadly, Stephen Lightbown was unable to continue on the Board due to ill-health and resigned 14 July 2022.

The Board contributes specialist knowledge from their fields of expertise, including global development, disability, design, finance, sport and commercial management.

Trustees are recruited by the Board based on a skills audit to identify the qualities and skills that are needed. A bespoke induction programme is delivered to all new Trustees by the Chief Executive Officer (CEO), Senior Leaders, and existing Trustees. Trustees may request training through the Company/Charity Secretary, who will also notify the Trustees of relevant courses. However, standard practice is that the Company/Charity Secretary attends relevant training courses and then reports to the Trustees on key issues.

The Board of Trustees is responsible for overseeing the governance of the organisation whilst the CEO is responsible for ensuring that the organisation continues to develop and grow in line with the objects of the charity and its strategic plan.

Chief Executive Officer

Day to day responsibility for the management of Motivation lies with Amanda Wilkinson, the CEO, reporting directly to the Board of Trustees and responsible for implementing the Board's policy decisions. The CEO provides leadership and direction in Motivation's efforts to deliver on its mission alongside the Senior Management Team.

Founder Director

David Constantine MBE is an ambassador and advocate for Motivation and for the sector. He sits on the boards of international disability and development groups, where he advises on the importance of appropriate wheelchair provision. After 30 years' association with Motivation, David resigned on 31 December 2021.

Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses and related party transactions are disclosed in Note 6 to the Financial Statements. Motivation aims to pay around the median level for a charity of our size. For this purpose we undertake informal annual benchmarking of peer charities and cross-reference this against local cost-of-living indices and what the charity can afford.

Staff

Motivation employed 49 staff across the UK and four regional offices in 2021, with an average of 26 on the UK payroll, 12 across Kenya, Malawi and Uganda, and 11 in the India team.

Volunteers

In 2021, we received ongoing support from numerous volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities. We'd especially like to mention John Sleigh, who has supported our fundraising team in countless ways. We are unendingly grateful.

Equality, diversity and inclusion

We continue to champion diversity and inclusion across Motivation. We are committed to doing more to live out our values and to make all staff feel proud of Motivation as a diverse, inclusive employer.

We aim to reduce any barriers to join our team, to offer an accessible workplace and to ensure no discrimination exists in our policies, processes or culture.

We regularly seek feedback from staff throughout the organisation to ensure that everyone has opportunities to input on how Motivation is run and make suggestions for how we can improve.

We are committed to ensuring new opportunities strengthen diversity, especially welcoming people from under-represented groups to Motivation.

We aim to hold ourselves accountable by tracking progress and continually learning about ways to improve. This includes the implementation of transparent policies, practices and procedures, as well as meeting our duties under the UK's Equality Act 2010.

Risk management

Motivation regularly assesses and minimises the risks that might arise through our work. Senior management and programme staff take responsibility for identifying and managing risks across all operations.

Identified risks are held in organisational and activity risk registers. Risks are scored in terms of their likelihood to occur, and the scale of potential impact, and ranked by priority. Wherever the risk exposure is considered to be too high, mitigating actions are taken. Responsibility for monitoring and managing each risk is assigned to a member of the senior management team. A review of organisational risk status and actions is undertaken at every Board meeting, and emerging risks are addressed at weekly senior management team meetings.

In 2021 the principal risk facing the organisation continued to be the global Covid-19 Pandemic and its impact on the safety of our staff, volunteers and beneficiaries, and on our financial sustainability. We continued to ensure that our teams complied with government regulations and guidance, minimising face-to-face contact where possible, and suspending programme activities if necessary. In terms of finances, we took steps to reduce core costs, and made further use of the UK Government's coronavirus job retention scheme.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. During 2021 all new staff and Trustee recruits received safeguarding training and read and signed our updated safeguarding and related policies (code of conduct, whistleblowing and anti-harassment and bullying). All programme staff received comprehensive refresher training, working together through a sector-leading online course and including a specific, internally run, session around consent and storytelling.

Existing projects continue to take a proactive approach to safeguarding from project design and budgeting to implementation and evaluation. We also continue to work to ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memoranda of Understanding, and country-specific reporting and incident response pathways have been drafted.

We can always do better, and we are committed to continuous improvement. Our systems and processes are always under review as we deepen our 'if in doubt, report' culture. For example, in Q1 the safeguarding group led discussions around our safeguarding culture using a tool developed by BOND (the UK network for organisations working in international development), resulting in a prioritised action plan including ways of further simplifying, extending and encouraging reporting, especially for project participants; in Q2 we reviewed our incident responses in the previous year and in Q3 we ran a serious-incident scenario session.

The day-to-day work of safeguarding support transitioned from a Safeguarding Officer to an

Incident Team, with representatives from each region we work in and from the senior management team. The overall safeguarding responsibility sits with Motivation's CEO and is overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors.

Fundraising governance

The Board of Trustees ensures that our fundraising is guided by our values and that activities comply with legal and regulatory frameworks.

Each year, we undertake a range of fundraising activities as detailed above. In 2021, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators.

Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was intended and outlined in a clear Privacy Notice signposted in fundraising communications.

Our fundraising complaints process is published on our website. In 2021 we sent out 12,710 individual communications via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy.

Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Statement of compliance

As detailed in this report, the Directors have complied with their duty to have regard to the matters in Section 172(1) of the Companies Act 2006.

Public benefit statement

This report sets out how we operate for public benefit and general charitable purposes, according to the laws of England and Wales.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing Motivation's aims and objectives and in planning future activities.

Reference and Administration Information

Motivation Charitable Trust, a private charitable company, limited by guarantee and not having share capital, incorporated and registered in England and Wales, UK, known by the abbreviated name "Motivation" and is headquartered in Bristol in the UK. Its company registration number is 3916496 and its charity number is 1079358. It operates two overseas regional offices in Kenya and India and is currently also operating in Malawi and Uganda.

Address of principal office

Unit 2, Sheene Road, Bedminster, Bristol, BS3 4EG

Trustees

Trustees who served during the year and up to the date of signing the financial statements:

Richard Hawkes (Chair)

Prue Bramwell-Davis
(resigned 26 January 2022)

Jen Browning

Nigel Daniel

David Green (appointed 10 February 2021)

Stephen Lightbown
(appointed 10 February 2021, resigned 14 July 2022)

Scott Roy
(resigned 25 February 2021)

Iffat Zafar
(appointed 10 February 2021)

Chief Executive Officer

Amanda Wilkinson

Founder Director

David Constantine MBE
(resigned 31 December 2021)

Company and Charity Secretary

Richard Churchill
(resigned 23 April 2021)

Giles Totterdell
(appointed 6 April 2021)

Key management personnel

Amanda Wilkinson
(Chief Executive Officer)

Biju Mathew
(Regional Director, South Asia)

Peter Mbuguah
(Regional Director, East Africa)

Richard Churchill
(Head of Finance & Compliance, resigned 23 April 2021)

Giles Totterdell
(Head of Finance & Compliance, appointed 6 April 2021)

Vickie Wood
(Head of Fundraising & Communications, resigned 15 October 2021)

Sara Gwynn
(Head of Programme Transition/Head of Policy and Advocacy)

Tony Rush
(Business Development Director)

Rebecca Andrews
(Head of Partnerships and Philanthropy, appointed 1 June 2022)

Our advisers

Auditors: Mazars LLP, 90 Victoria Street, Bristol, BS1 6DP

Bankers: National Westminster, The Triangle (A) Branch, PO Box 254, 9 The Triangle, Clevedon, BS21 6NE

Legal Advisors: Various engaged as required

Insurers: Sutton Winson, Greenacre Court, Station Road, Burgess Hill, RH15 9DS

Statement of Trustees' Responsibilities

The Trustees are required to prepare an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. The Trustees are also required to prepare financial statements which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 5 (2020, 5). The Trustees are members of the Charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 20th September 2022 and signed on their behalf by:

Richard Hawkes
Chair of Trustees

Independent auditor's report to the members of The Motivation Charitable Trust

Opinion

We have audited the financial statements of The Motivation Charitable Trust (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, group and charity balance sheets, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 1b in the financial statements, which notes that the Covid-19 pandemic, that resulted in a significant decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs for the Group in 2021, has continued into 2022 with the Trustees only expecting a recovery from Quarter 3 in 2022.

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. As stated in note 1b, these event, along with the other matters as set forth in the Trustees Report, indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Trustees Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially

inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 24, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in

respect of irregularities, including fraud. Based on our understanding of the charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the company is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as pension legislation, the Companies Act 2006 and the Charities Act 2011.

In addition, we evaluated the directors' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, revenue recognition (which we pinpointed to the cut-off assertion risk, and significant one-off or unusual transactions).

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the directors and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at **www.frc.org.uk/auditorsresponsibilities**. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Richard Bott (Senior Statutory Auditor) for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor

90 Victoria Street, Bristol, BS1 6DP

Date 28 September 2022

Financial Statements

Consolidated statement of financial activities

(incorporating Income and Expenditure Account) for the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	Designated £	2021 Total £	Unrestricted £	Restricted £	Designated £	2020 Total £
Income and endowments from:									
Donations and legacies	2	**376,577**	**101,738**	**–**	**478,315**	447,490	111,677	93	559,260
Charitable activities	3	**–**	**264,017**	**–**	**264,017**		201,599	–	201,599
Other trading activities:									
Sale of mobility products		**1,544,073**	**–**	**–**	**1,544,073**	1,423,634	–	–	1,423,634
Other trading activities		**108,773**	**66,201**	**4,437**	**179,411**	185,175	8,933	–	194,108
Investment income:									
Bank interest		**3,296**	**37**	**–**	**3,333**	3,109	–	–	3,109
Total		**2,032,719**	**431,993**	**4,437**	**2,469,150**	2,059,408	322,209	93	2,381,710
Expenditure on:									
Raising funds:									
Cost of generating voluntary income		**456,828**	**–**	**–**	**456,828**	634,074	–	–	634,074
Cost of mobility products		**1,609,395**	**–**	**–**	**1,609,395**	1,524,691	–	–	1,524,691
Charitable activities		**563,954**	**478,477**	**22,271**	**1,064,702**	456,641	233,350	23,920	713,911
Total resources expended	4	**2,630,178**	**478,477**	**22,271**	**3,130,926**	2,615,406	233,350	23,920	2,872,676
Net income/ (expenditure) before transfers		**(597,458)**	**(46,484)**	**(17,833)**	**(661,776)**	(555,998)	88,859	(23,827)	(490,966)
Transfers between funds		**116,238**	**(116,238)**	**–**	**–**	4,283	(4,283)	–	–
Net movement in fund		**(481,220)**	**(162,722)**	**(17,833)**	**(661,776)**	(551,715)	84,576	(23,827)	(490,966)
Total funds brought forward		**256,361**	**349,926**	**8,420**	**614,707**	808,076	265,350	32,247	1,105,673
Total funds carried forward		**(224,859)**	**187,204**	**(9,413)**	**(47,068)**	256,361	349,926	8,420	614,707

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 of the Financial Statements.

The deficit for the financial year dealt with in the financial statements of the parent company was £637,000.

Balance sheet

As at 31 December 2021

	Note	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Intangible fixed assets	10	**1,162**	9,295	**1,162**	9,295
Tangible fixed assets	11	**132,985**	169,250	**132,985**	169.250
Investments	12	**–**	–	**1**	1
		134,147	178,546	**134,149**	178,547
Current assets					
Debtors	13	**153,549**	257,144	**86,450**	397,728
Stock		**37,854**	5,675	**–**	–
Cash and bank and in hand		**367,595**	974,715	**190,188**	473,408
		558,998	1,237,534	**276,638**	871,136
Liabilities					
Creditors: amounts falling due within one year	14	**(406,880)**	(345,899)	**(128,263)**	(57,075)
Net current assets		**152,118**	891,635	**148,375**	814,061
Total assets less current liabilities		**286,263**	1,070,181	**282,524**	992,606
Creditors: amounts falling due after more than one year	16	**(333,333)**	(455,474)	**(200,000)**	(273,161)
Net assets	18	**(47,068)**	614,707	**82,524**	719,445
Funds	21				
Restricted funds		**187,204**	349,925	**187,204**	349,925
Unrestricted funds					
Designated funds		**(9,413)**	8,420	**(9,413)**	8,420
General funds		**(224,859)**	256,362	**(95,267)**	361,100
Total charity funds		**(47,068)**	614,707	**82,524**	719,445

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by the Trustees on 20 September 2022 and signed on their behalf by

Richard Hawkes

Chair of the Trustees

Notes to the financial statements

Statutory information: The Motivation Charitable Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

1 Accounting policies

Functional and presentation currency: The company's functional and presentation currency is pound sterling (£).

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. They follow the recommendations in the 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) (effective 1 January 2015) Charities SORP (FRS 102), and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31 December 2021. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a deficit of £631,578 (2020: £95,868 deficit). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2023, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. There was a further fall in the level of unrestricted reserves in 2021 and we ended the year with negative unrestricted reserves of £0.22million. As noted above, however, Motivation is able to continue operating despite this due to the financial support provided by the CBILS loans accessed during 2020.

Nevertheless the fact that Motivation currently has negative unrestricted reserves is a matter to which the trustees are paying particular attention. Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe. The core forecast indicates that Motivation should make a small surplus in 2022 and return to positive unrestricted reserves by the end of 2023. In particular the level of sales in the social enterprise has started to recover in 2022, and a number of notifications of material legacies have also been received.

The trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and although this has lessened in 2022 other macro-economic trends are now emerging which could affect our ability to raise income, and increase our running costs, over the next year.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although

it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2023, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy.

Whilst we have full confidence in the plans in place to rebuild reserves, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The trustees are mindful that the financial outlook is subject to change. Therefore we are reviewing the financial position closely on a monthly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the trustees have concluded that the Charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

c) Incoming resources

All income is included in full in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured accurately. Income is deferred if it has been received but relates to a specific future period or is dependent upon conditions to be fulfilled by the charity.

i) Income from government and other grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

ii) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or; when a distribution is received from the estate. Receipt of a legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of executor's intention to make a distribution.

d) Funds accounting

i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

ii) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Any accumulated surplus remains in General funds to be used at the discretion of the Trustees in pursuing the charity's objectives.

iii) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Such funds are set aside when income is recognised.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

i) Staff costs are allocated to activities on the basis of staff time spent on those activities.

ii) Administrative overheads are allocated to charitable activities according to funder specifications. Remaining overheads are split between support and management activities on the basis of staff time incurred.

iii) Project costs incurred overseas are included under appropriate headings in the resources expended.

iv) All organisations to which grants are made are approved by the Trustees. Grants payable are accrued in the financial statements on the basis of periodic monitoring reports supplied by the grant recipient.

v) Resources expended are allocated to a particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the basis of staff time attributable to each activity.

f) Costs of generating voluntary income

These relate to the costs incurred by the charitable company in raising both restricted and unrestricted funds for the charitable work and include salaries, direct expenditure and overhead costs of direct fundraising staff.

g) Costs of mobility products

These costs relate to the costs of goods sold by the trading subsidiary, Motivation Direct Limited.

h) Support costs

These relate to costs incurred by staff directly providing support to project work. Costs are allocated on the basis of staff time incurred and proportion of overhead expenses.

Charity Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on charity staff time, of the amount attributable to each activity:

Cost of generating voluntary income	39.9%
Charitable activities	60.1%
Other	0.0%

i) Material uncertainties and judgements

The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates. No significant judgements or estimates have had to be made by management in preparing these financial statements.

j) Intangible fixed assets

Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost over its useful life. The rates in use are as follows:

Computer software	20% straight line

k) Tangible fixed assets

UK expenditure on fixed assets is capitalised where it exceeds £500. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

Office furniture and equipment	25% straight line
Leasehold improvements	10% straight line
Computer equipment	20% straight line
Website	33% straight line
Tooling	25% straight line
Motor vehicles	20% straight line

l) Stock

Stocks are valued at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid in respect of future periods.

n) Cash at bank and in hand

Cash at bank and in hand includes cash and any short term highly liquid investments.

o) Financial instruments

The charitable company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares. Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

p) Pension contributions

The charitable company makes contributions on behalf of its employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year end are included in creditors. All expenses and liabilities for defined contribution pension plans are allocated to unrestricted funds.

q) Foreign currency transactions

Transactions denominated in foreign currencies are translated into UK sterling at the average rate of exchange for the month of the transaction. Assets and liabilities in foreign currencies are translated into UK sterling at rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the Consolidated Statement of Financial Activities.

r) Liabilities

Liabilities are recognised when a future obligation resulting in the outflow of funds arises which can be measured reliably. Liabilities are disclosed but not recognised if conditions have to be met before payment is made. When future outflow is probable, but not contractual, and measurable with sufficient accuracy a provision is recognised.

s) Termination benefits

The charity recognises termination payments as a liability and an expense when it is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement date.

2 Donations and legacies

	Unrestricted £	Restricted £	Designated £	2021 Total £	Unrestricted £	Restricted £	Designated £	2020 Total £
Donations	**335,555**	**101,738**	**–**	**437,293**	377,308	111,677	93	489,078
Gifts in kind (see note 9)	**8,742**	**–**	**–**	**8,742**	32,520	–	–	32,520
Legacies	**32,280**	**–**	**–**	**32,280**	37,662	–	–	37,662
Total	**376,577**	**101,738**	**–**	**478,315**	447,490	111,677	93	559,260

Donations and gifts of £10,000 and over were received from the following trusts, foundations and companies:

Restricted	Unrestricted
Herman Miller Cares Foundation	The Rub White Charitable Trust
Otto Bock	The Lyndal Tree Foundation
	The Peacock Charitable Trust
	The Patrick and Helena Frost Foundation
	Otto Bock

Donations have not been disclosed from those donors wishing to remain anonymous.

There were no donations from trustees (2020: nil).

3 Incoming resources from charitable activities

Restricted income: Grants		2021 Total £	2020 Total £
The Beatrice Laing Charitable Trust	Survive and Thrive – Malawi	**5,000**	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	**11,993**	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	**4,595**	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	**4,178**	–
Comic Relief	Survive and Thrive – Malawi	**88,191**	58,905
Equally Able Foundation	Kenya Covid Response	**–**	19,264
UK Foreign, Commonwealth and Development Office	All Stars – Uganda	**76,057**	–
UK Foreign, Commonwealth and Development Office	Ready, Willing and Able – Kenya	**11,460**	35,443
Million Dollar Round Table Foundation	Survive and Thrive – Malawi	**10,817**	–
NLCF Big Lottery Fund	Rebuilding Lives, Growing Livelihoods - Tanzania	**–**	146
The Rathbone Trust	India Covid Response	**–**	500
The Rathbone Trust	Malawi Covid Response	**–**	500
St. James' Place Charitable Foundation	It Takes a Village to Raise a Child – Uganda	**–**	5,000
St. James' Place Charitable Foundation	Uganda Covid Response	**–**	5,000
St. James' Place Charitable Foundation	Survive and Thrive – Malawi	**10,000**	–
The Souter Charitable Trust	Survive and Thrive – Malawi	**3,000**	–
True Colours Trust	Supporting the Survival and Inclusion of Disabled Children in Malawi	**–**	56,841
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives	**28,726**	–
The White Top Foundation	All Stars – Uganda	**10,000**	–
Anonymous Trust	It Takes a Village to Raise a Child – Uganda	**–**	10,000
Anonymous Trust	Uganda Covid Response	**–**	10,000
		264,017	201,599

4 Total resources expended

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	**2021 Total**
	£	£	£	£	**£**
Grants, products and materials (note 8)	–	–	42,629	4,869	**47,498**
Cost of products sold	–	1,040,553	–	–	**1,040,553**
General project costs	–	–	82,211	7,081	**89,292**
Staff costs (note 6)	180,427	391,868	175,318	562,283	**1,309,895**
Other staff costs	754	–	5,347	16,711	**22,813**
Consultancy	4,100	14,862	55,364	55,051	**129,376**
Legal and professional fees	–	–	10,516	21,557	**32,072**
MDL overheads	–	150,599	–	–	**150,599**
Travel and transportation	1,316	–	54,730	14,483	**70,529**
Fundraising and publicity	17,001	–	6,212	2,461	**25,674**
Office resources	7,094	–	64,892	36,679	**108,665**
Depreciation	–	–	–	39,568	**39,568**
Finance costs	1,450	1,336	3,530	40,707	**47,024**
Foreign exchange gains/losses	–	10,177	42	(24)	**10,153**
Sundry expenditure	–	–	–	7,215	**7,215**
Total resources expended	212,142	1,609,395	500,790	808,599	**3,130,926**
Support costs	244,686	–	563,912	(808,599)	**–**
Total resources expended	456,828	1,609,395	1,064,702	–	**3,130,926**

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2020 Total
	£	£	£	£	£
Grants, products and materials (note 8)	55	–	41,796	45,367	87,217
Cost of products sold	–	979,313	–	–	979,313
Staff costs (note 6)	278,105	413,853	130,369	469,860	1,292,188
Other staff costs	1,364	–	1,925	34,166	37,454
Consultancy	15,843	11,332	21,124	65,305	113,604
Legal and professional fees	3,000	–	1,185	13,355	17,539
MDL overheads	–	117,617	–	–	117,617
Travel and transportation	3,685	–	27,712	24,007	55,404
Fundraising and publicity	23,115	–	17	3,291	26,424
Office resources	6,726	–	26,658	18,134	51,517
Depreciation	–	–	218	42,364	42,581
Finance costs	1,592	1,420	1,477	5,222	9,711
Foreign exchange gains/losses	–	–	391	21,651	22,041
Sundry expenditure	–	1,157	8,271	10,636	20,064
Total resources expended	333,485	1,524,691	261,143	753,357	2,872,676
Support costs	300,589	–	452,768	(753,357)	–
Total resources expended	634,074	1,524,691	713,911	–	2,872,676

5 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Amortisation of intangible fixed assets	**8,133**	8,133
Depreciation of tangible assets	**31,436**	33,325
Auditors' remuneration:		
Audit	**16,000**	13,240
Other services	**1,550**	1,550
Trustees' reimbursed expenses	**111**	462

6 Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2021	2020
	£	£
Salaries and wages	**886,445**	888,606
Severance pay	**20,521**	–
Social security costs	**79,813**	64,080
Pension contributions	**57,522**	59,623
Total costs for UK contracted staff	**1,044,302**	1,012,309
Total salary costs for field-based staff overseas	**265,594**	279,875
Total staff costs for the charity (as shown in note 4)	**1,309,895**	1,292,184

Two employees earned more than £60,000 during the year (2020: three):

	2021	2020
	No.	No.
£60,000 - £60,999	**1**	1
£70,000 - £70,999	**1**	1
£80,000 - £80,999	**–**	1

The charity trustees were not paid or received any other benefits from employment. One trustee was reimbursed travel expenses of £111. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary, comprise the trustees, the Chief Executive Officer, Founder Director, Head of Fundraising and Communications, Head of Programme Transition, Regional Director Africa, Regional Director South Asia, Business Development Director, and Head of Finance and Compliance. The total employee benefits of key management personnel for the group were £436,438 (2020: £457,739). The total employee benefits of the Chief Executive Officer are in the range £70,000 - £79,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were seven severance payments made to employees in 2021 (2020: none).

The average number of UK employees during the year was 26 (2020: 29).

Full time equivalents	2021	2020
	No.	No.
Costs of generating voluntary income	**7**	9
Charitable activities	**8**	6
Trading	**8**	9
	23	24

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Grants payable including products and material donations

	2021 £	2020 £
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	–	7,529
Rebuilding lives, growing livelihoods (Tanzania)	–	2,925
Ready, Willing and Able (UK Aid Match) (Kenya)	–	5,901
Christadelphian Meal-a-Day Fund (Kenya)	26	–
All Stars (UK Aid Match) (Kenya)	1,030	18,284
Survive and Thrive (Comic Relief) (Malawi)	–	32
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	944	–
Intermediate Technical Training (Somalia)	31	–
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	–	3,152
Covid response (India)	–	2,679
Covid response II (India)	5	685
Lotus Flower Trust project (India)	4,489	–
Wheelchair Service Provision Chennai (India)	4,543	–
Navi Chaitanya (India)	5,239	–
Breaking Barriers (India)	12,975	–
Building Back Better (India)	3,565	–
India wheelchair provision	9,531	–
Innovation (3D printing) (Google)	–	79
Transfer of technology (ALIMCO)	251	–
Provision through other programmes	4,869	538
	47,498	41,804

Grants payable includes cash, products and materials donations to partner organisations and are considered to be part of the costs of activities in furtherance of the objects of the charity because they enable project work initiated by the charity to be continued locally for sustainable long-term benefits. Grants are only awarded to organisations with a history of project participation with the charity and are monitored on a regular basis.

9 Gifts in kind and intangible income

	2021 £	2020 £
Fundraising and publicity costs	2,020	3,780
Travel (flights and train)	–	420
Venue space	200	8,059
Consultancy and staff training	–	9,930
Legal and professional	3,751	3,000
Computer software	2,771	7,331
	8,742	32,520

10 Intangible fixed assets – Group and Charity

	Computer software £	Total £
Cost at 1 January 2021	145,664	**145,664**
Additions in year	–	**–**
Disposals in year	–	**–**
Cost at 31 December 2021	145,664	**145,664**
Amortisation at 1 January 2021	136,368	**136,368**
Charge for the year	8,133	**8,133**
On disposals	–	**–**
Amortisation at 31 December 2021	144,501	**144,501**
Net book value at 31 December 2021	1,162	**1,162**
Net book value at 1 January 2021	9,295	**9,295**

11 Tangible fixed assets

Group	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2021	49,814	255,202	58,715	**363,731**
Additions in year	2,375	–	–	**2,375**
Disposals in year	–	(19,709)	–	**(19,709)**
Cost at 31 December 2021	52,189	235,493	58,715	**346,397**
Accumulated depreciation at 1 January 2021	40,402	103,706	50,373	**194,481**
Charge for the year	3,273	23,427	4,736	**31,436**
On disposals	–	(12,506)	–	**(12,506)**
Accumulated depreciation at 31 December 2021	43,675	114,627	55,109	**213,411**
Net book value at 31 December 2021	8,514	120,866	3,605	**132,985**
Net book value at 1 January 2021	9,412	151,496	8,342	**169,250**

Charity	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2021	48,665	255,202	18,942	**322,809**
Additions in year	2,375	–	–	**2,375**
Disposals in year	–	(19,709)	–	**(19,709)**
Cost at 31 December 2021	51,040	235,493	18,942	**305,475**
Accumulated depreciation at 1 January 2021	39,253	103,706	10,600	**153,599**
Charge for the year	3,273	23,427	4,736	**31,436**
On disposals	–	(12,506)	–	**(12,506)**
Accumulated depreciation at 31 December 2021	42,526	114,627	15,336	**172,489**
Net book value at 31 December 2021	8,514	120,866	3,605	**132,985**
Net book value at 1 January 2021	9,412	151,496	8,342	**169,250**

12 Investments

Group	2021 £	2020 £
Unlisted investment in subsidiary	–	–

Charity	2021 £	2020 £
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ended 31 December 2021 are as follows:

	2021 £	2020 £
Turnover	1,584,542	1,423,634
Cost of sales	(1,040,553)	(979,313)
Gross profit	543,988	444,321
Administrative costs	(568,842)	(545,379)
Net profit	(24,854)	(101,058)

Net liabilities are £129,593 (2020: net liabilities £104,739) and share capital is £1 (2020: £1).

Motivation Direct Limited is a subsidiary of the charitable company by virtue of control of 100% of the share capital.

13 Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade debtors and donations due	94,826	200,361	14,652	33,531
Prepayments	49,392	17,651	49,392	17,651
Other debtors	9,331	39,132	9,331	8,035
Amounts owed by Group companies	–	–	13,076	338,511
	153,549	257,144	86,450	397,728

14 Creditors: amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	**163,725**	154,408	**14,639**	18,491
Taxation and social security	**17,544**	121	**17,544**	121
Other creditors	**195**	–	**195**	–
Accruals and deferred income	**100,417**	146,843	**20,887**	11,623
Loans	**125,000**	44,527	**75,000**	26,840
	406,880	345,899	**128,263**	57,075

A fixed and floating charge is held by NatWest over all of the company's assets.

15 Creditors: Analysis of movement of deferred income

	Group £	Charity £
Deferred income at the start of the year	94,314	–
Amounts from previous periods released to the Consolidated Statement of Financial Activities	(94,314)	–
Income deferred in the current year	83,128	8,638
Deferred income at the end of the year	**83,128**	**8,638**

Deferred income arises in Motivation Direct Limited where payments are received from customers for sales in advance of the point at which revenue is recognised under Motivation Direct Limited's accounting policies.

16 Creditors: amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Loan	**333,333**	455,474	**200,000**	273,161

17 Obligations under operating leases

	2021 £	2020 £
Amounts due in < 1 year	**6,929**	49,846
Amounts due in 2 – 5 years	**–**	7,083
	6,929	56,929

Lease payments recognised as an expense during the year were £50,000 (2020: £50,546).

18 Analysis of net assets

	General funds £	Restricted funds £	2021 Total funds £	General funds £	Restricted funds £	2020 Total funds £
Intangible fixed assets	**1,162**	**–**	**1,162**	9,295	–	9,295
Tangible fixed assets	**132,985**	**–**	**132,985**	169,250	–	169,250
Net current assets	**(35,086)**	**187,204**	**152,118**	541,710	349,926	891,636
Creditors: amounts falling due after more than one year	**(333,333)**	**–**	**(333,333)**	(455,474)	–	(455,474)
Net assets at 31 December	**(234,272)**	**187,204**	**(47,068)**	264,781	349,926	614,707

19 Commitments

On 20 February 2017 the charity signed a 10 year lease, with a break clause after five years, for new premises at Sheene Road Bristol. On 18 August 2021 the charity served notice of its intention to exercise the break clause, and the lease was terminated on 21 February 2022. As at 31 December 2021 the total commitment remaining until the expiry of the lease was £6,929. Lease payments were made quarterly in advance, and therefore there were no further payments due as at 31 December 2021.

20 Related party transactions

During the year £153,017 was recognised as income relating to management service charges and the apportionment of staff time with the subsidiary Motivation Direct Limited. £13,076 remains outstanding at the year end. There were no other related party transactions requiring disclosure.

21 Movements in funds

	As at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers £	**As at 31 Dec 2021 £**
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	–	**10,412**
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	**1**
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	1	–	–	–	**1**
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(29,384)	–	–	–	**(29,384)**
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	59,611	–	(3)	(59,610)	**4**
Ready, Willing and Able (UK Aid Match) (Kenya)	(5,072)	11,460	–	–	**6,388**
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	–	**(7,356)**
Christadelphian Meal-a-Day Fund (Kenya)	1,016	–	–	(1,016)	**–**
All Stars (UK Aid Match) (Uganda)	12,071	76,057	(105,834)	–	**(17,706)**
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	(35,423)	**–**
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	59,763	–	–	(59,763)	**–**
Motivation Wheelchair fund	13,585	4,640	(268)	(179)	**17,778**
Innovation (3D printing) (Google)	37	–	–	–	**37**
Development of folding 3-wheeler	119	–	–	–	**119**

	As at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers £	**As at 31 Dec 2021 £**
MP33 DIMS build and training	(1,257)	–	–	–	**(1,257)**
TRT consultancy projects	73,576	16,956	–	–	**90,532**
Survive and Thrive (Comic Relief) (Malawi)	56,684	117,019	(99,074)	–	**76,629**
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	28,458	14,608	(35,453)	–	**7,614**
Covid Response (Kenya)	(5,145)	11,548	(16,661)	–	**(10,258)**
Covid Response (Malawi)	(9,353)	(277)	(41,913)	59,610	**8,066**
Covid Response (Uganda)	9,105	–	(7,103)	–	**2,002**
LDS Evaluation (India)	13,632	–	(10,721)	(1,012)	**1,899**
Covid Response (India)	(2,089)	–	–	–	**(2,089)**
Covid Response II (India)	34,090	–	(2,705)	(34,770)	**(3,385)**
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	–	4,595	(7,566)	–	**(2,971)**
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	4,531	(5,176)	–	**(645)**
Intermediate Technical Training (Kenya)	–	2,231	(1,695)	–	**536**
Intermediate Technical Training (Somaliland)	–	1,653	(1,210)	–	**444**
Intermediate Technical Training (Somalia)	–	10,616	(11,088)	–	**(472)**
Lotus Flower Trust (India)	–	–	(6,113)	1,797	**(4,316)**
Wheelchair Service Provision Chennai (India)	–	4,350	(6,083)	–	**(1,733)**
Navi Chaitanya (India)	–	13,906	(13,278)	–	**628**
Breaking Barriers (India)	–	21,640	(14,861)	–	**6,779**
Building Back Better (India)	–	17,214	(12,726)	–	**4,487**
Motivation App (India)	–	69	(20,403)	34,770	**14,436**
Covid Response III (India)	–	23,744	(14,470)	–	**9,275**
Developing Parasports Talent in India	–	10,453	–	–	**10,453**
ALIMCO Training Consultancy (India)	–	2,064	(1,421)	–	**643**
Intermediate Technical Training (Bangladesh)	–	6,014	(1,164)	–	**4,850**
International Society of Wheelchair Professionals initiatives	–	28,726	(25,658)	–	**3,068**
Jivanopadhi (India)	–	–	(3,615)	–	**(3,615)**
Care and Share (India)	–	–	(1,677)	–	**(1,677)**
India wheelchair provision I	–	8,753	–	(12,607)	**(3,854)**
India wheelchair provision II	–	19,423	(9,531)	(9,050)	**841**
Total restricted funds	349,928	431,993	(478,477)	(116,238)	**187,205**
Designated fund					
Transfer of technology (ALIMCO)	8,420	4,437	(22,271)	–	**(9,413)**
Total designated fund	8,420	4,437	(22,271)	–	**(9,413)**
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	349,708	448,178	(1,020,782)	116,238	**(106,658)**
Motivation Direct Limited	(93,349)	1,584,542	(1,609,395)	–	**(118,203)**
Total unrestricted fund	256,359	2,032,719	(2,630,178)	116,238	**(224,861)**
TOTAL FUNDS	614,707	2,469,150	(3,130,926)	–	**(47,068)**

Prior year

	As at 1 Jan 2020 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2020 £
Restricted funds					
Core costs fundraising (Kenya)	1,000	(1,000)	–	–	–
Empowering People with Disabilities (Kenya)	10,412	–	–	–	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	1
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	23,506	145	(21,174)	(2,476)	1
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(18,441)	–	(10,943)	–	(29,384)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	33,376	58,045	(31,810)	–	59,611
Ready, Willing and Able (UK Aid Match) (Kenya)	(95)	35,427	(40,405)	–	(5,072)
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	31,644	16,000	(54,217)	(783)	(7,356)
Christadelphian Meal-a-Day Fund (Kenya)	4,932	–	(3,916)	–	1,016
All Stars (UK Aid Match) (Uganda)	20,000	10,250	(18,179)	–	12,071
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	–	35,423
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	62,897	–	(3,134)	–	59,763
Motivation Wheelchair fund	8,459	6,150	–	(1,024)	13,585
Innovation (3D printing) (Google)	3,319	–	(3,282)	–	37
Development of folding 3-wheeler	1,927	–	(1,808)	–	119
MP33 DIMS build and training	(1,257)	–	–	–	(1,257)
TRT consultancy projects	48,247	25,719	(391)	–	73,576
Survive and Thrive (Comic Relief) (Malawi)	–	58,905	(221)	–	58,684
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	–	28,458	–	–	28,458
Covid Response (Kenya)	–	19,264	(24,410)	–	(5,145)
Covid Response (Malawi)	–	869	(10,222)	–	(9,353)
Covid Response (Uganda)	–	15,000	(5,895)	–	9,105
LDS Evaluation (India)	–	13,632	–	–	13,632
Covid Response (India)	–	575	(2,663)	–	(2,089)
Covid Response II (India)	–	34,770	(681)	–	34,090
Total restricted funds	265,350	322,209	(233,350)	(4,283)	349,926
Designated fund					
Transfer of technology (ALIMCO)	32,247	93	(23,920)	–	8,420
Total designated fund	32,247	93	(23,920)	–	8,420
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	800,368	635,774	(1,090,715)	4,283	349,710
Motivation Direct Limited	7,708	1,423,634	(1,524,691)	–	(93,349)
Total unrestricted fund	808,076	2,059,408	(2,615,406)	–	256,361
TOTAL FUNDS	1,105,673	2,381,710	(2,872,676)	–	614,707

Purpose of restricted funds

Core costs fundraising (Kenya) African core programme funding.

Empowering People with Disabilities (Kenya) Helping people with disabilities out into their communities through assessing, prescribing and fitting 576 wheelchairs through trained services. Developing five wheelchair services to provide wheelchairs to WHO Basic Level, and ensuring they deliver a high-quality service.

Improving the Mobility and Quality of Life for Children at Ngale School (Kenya) Improving the mobility and quality of life for children at Ngale school, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.

Rebuilding lives, growing livelihoods (Tanzania) (2017-19) Working in partnership with the Kilimanjaro Association of Spinal Cord Injuries (KASI) and Moshi Cooperative University (MoCU) to increase economic empowerment and secure livelihoods of people with spinal cord injuries in the Kilimanjaro and Arusha regions.

Survival, Mobility, Independence (further development of Access Kenya) (Kenya) Supporting and mentoring wheelchair services running at Intermediate Level. Training for wheelchair users, follow-up visits by trained wheelchair service staff, and WHO Intermediate refresher training for 12 technicians and clinicians.

Supporting the Survival and Inclusion of disabled children (Malawi) (2018) Building on the previous three-year DFID project continuing to consolidate the Parent Training programme, providing wheelchairs to disabled children and supporting Village Savings Schemes. Parent Carer programme and Peer Training courses.

Ready, Willing and Able (UK Aid Match) (Kenya) Changing attitudes and equipping disabled people in Kenya with the practical knowledge, skills and the confidence needed to get back into employment or enter the workforce for the first time. Working with communities and businesses to challenge the discrimination that leads to the exclusion of disabled people in society and in the workplace.

Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda) Addressing the lack of access to health services and opportunities for participation, experienced by children who live in West and Central Uganda, primarily remote and rural, regions of Uganda, and who have mobility impairments.

Christadelphian Meal-a-Day Fund (Kenya) Repairs and Maintenance training for the staff at Nalondo School, including intermediate level training, ongoing mentorship and visits from peer mentors (adult wheelchair users) for disabled children.

All Stars (UK Aid Match) (Uganda) Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.

Appropriate Wheelchair Provision through the MID partner network – Phase II (India) Providing technical support in establishing the required infrastructure and integration of wheelchair provision, delivery of WHO curriculum-based training courses, mentoring support to partner staff, providing products on a cost-sharing basis.

Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India) Building capacity of government institutions in wheelchair services by working with partners and improving delivery.

Motivation Wheelchair fund Global Wheelchair Fund to which individuals or organisations can donate to enable Motivation to provide wheelchairs to people who cannot afford to pay for their own, through partner services.

Innovation (3D printing) (Google) Development of an online database of computer-aided drawing designs for postural support devices, which can be digitally amended to meet the body dimensions of a wheelchair user and printed using appropriate materials through a 3D printer.

Development of folding 3-wheeler Development of a folding 3-wheeler wheelchair.

MP33 DIMS build and training DIMS build and training – innovative wheelchair sizing project.

TRT consultancy projects Training and consultancy for wheelchair service projects.

Survive and Thrive (Comic Relief) (Malawi) Improving the early development of children with cerebral palsy through increasing parent/carer knowledge, skills and peer support, and increasing early identification and referral to Malawi's complex-seating wheelchair services.

LDS Kenya Supporting the health, wellbeing and quality of life of people with mobility disabilities through increasing provision of appropriate wheelchairs in Kenya.

Covid Response (Kenya) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Kenya.

Covid Response (Malawi) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Malawi.

Covid Response (Uganda) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Uganda.

LDS evaluation project Filling data gaps and strengthening evidence around what works and best practice in wheelchair service provision in India.

Covid Response (India) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India.

Covid Response II (India) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India – follow up to initial project.

Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga) To provide wheelchairs and other mobility aids and related services to people with disabilities in Muranga County, Kenya.

Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi) To provide wheelchairs and other mobility aids and related services to people with disabilities in Malawi.

Intermediate Technical Training (Kenya) Delivery of WHO intermediate wheelchair training service package to local disability awareness and support organisations in Kenya.

Intermediate Technical Training (Somaliland) Delivery of WHO intermediate wheelchair training service package to a local disability awareness and support organisation in Somaliland.

Intermediate Technical Training (Somalia) Delivery of WHO intermediate wheelchair training service package to ICRC staff in Somalia.

Lotus Flower Trust (India) Identify, assess and prescribe appropriate wheelchairs to 25 people with disabilities in Ladakh.

Wheelchair Service Provision Chennai (India) To improve the quality of life for 75 children and young adults with severe and multiple disabilities in poor families in Chennai, enabling them to become mobile, remain healthy and participate fully in community life.

Navi Chaitanya (India) To identify, assess, and prescribe appropriate seating and mobility devices to 25 wheelchair users.

Breaking Barriers (India) To support 100 women and girls with severe and multiple disabilities to have better health and opportunities to access education, employment and social inclusion within families and communities.

Building Back Better (India) To identify, assess, and prescribe appropriate seating and mobility devices to 25 girls who are wheelchair users.

Motivation App (India) Information support for wheelchair users across India-Life with COVID-19.

Covid Response III (India) To work with local health services in Andhra Pradesh to ensure that wheelchair users have access to the state's Covid vaccination programme.

Developing Parasports Talent in India To provide sports wheelchairs to 25 para-sport athletes, primarily wheelchair basketball players.

ALIMCO Training Consultancy (India) To provide WHO basic level training to 30 professionals from ALIMCO. This will help ALIMCO to start wheelchair provision following WHO guidelines.

Intermediate Technical Training (Bangladesh) To deliver WHO basic/intermediate wheelchair service training packages to CRP Bangladesh.

International Society of Wheelchair Professionals initiatives To develop training programmes for the International Society of Wheelchair Professionals and support the formation of new working groups and other resources for the wheelchair sector in India.

Jivanopadhi (India) Empowering people with spinal cord injury. wheelchair services and rural community-based livelihoods opportunities to ten people with spinal cord injuries or their carers in East Godavari District, Andhra Pradesh.

Care and Share (India) Fostering skills of parents and care givers on handling their child in a home setting, supporting 20 parents and carers of children with cerebral palsy and multiple disabilities in Chamarajanagar district, Karnataka.

India wheelchair provision I Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.

India wheelchair provision II Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.

motivation
FREEDOM THROUGH MOBILITY

Registered with FUNDRAISING REGULATOR

Registered charity 1079358
Company registration number 3916496
Unit 2 Sheene Road, Bedminster,
Bristol BS3 4EG
www.motivation.org.uk
0117 966 0398

THE MOTIVATION CHARITABLE TRUST

England & Wales - Charity number 1079358

Accounts

motivation
FREEDOM THROUGH MOBILITY

Trustees' Annual Report 2020

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1. Report from the Chair of trustees
Chair Overview

As we journeyed into a new decade, 2020 brought unprecedented challenges to the international development sector but also created renewed impetus for change too.

With COVID-19, we saw a contraction of GDP and the deepest global recession since the Second World War, a surge in extreme poverty and entrenchment of inequality.

According to the World Bank, the pandemic is likely to push around 120 million people into extreme poverty, wiping out years of progress and turning the development clock back for even the most stable countries. Already vulnerable communities are likely to be hit hardest; women and girls, the poor, informal workers and those working in service or public sectors are likely to fall furthest behind in development indices.

And disabled people are likely to be impacted worst of all.

Research from around the world echoed Motivation's own findings: that disabled people were being left behind by national and humanitarian efforts during the pandemic. Disabled people are at increased risk of mortality from COVID-19; they are most likely to suffer from national restrictions in movement; most likely to have their health services, care, medicines, or essential supplies disrupted; and most likely to experience concern or anxiety about their care or welfare.

Inevitably the prevailing environment puts additional pressure on available funding. Global commitments to the Sustainable Development Goals (SDGs) are threatened by national pressures to prioritise domestic vaccination programmes and rebuild local economies.

But there are also opportunities too in this changing environment.

2020 saw heightened awareness and debate about the institutional and structural social and racial inequalities that exist in society. We have an opportunity to galvanise the important social movements around diversity and inclusion that have emerged in the past year and help to make social exclusion everyone's business.

At Motivation, we realised the potential of digital platforms to increase our reach, our impact and our relevance through direct engagement. We took important steps to work remotely and provide virtual services in 2020. This reinforced for us the importance of digital platforms to social and economic inclusion, and their continued importance to development beyond the pandemic and the world's recovery from recession.

Motivation began strengthening the teams closest to our stakeholder community in our last strategy. Throughout the year we continued working towards localisation objectives, ensuring that we are shaped by the changing needs of our stakeholders. We have our work cut out for us in the current environment. We will work harder to create more sustainable impact, to fulfil long-standing global development goals and appeal to national imperatives.

The publication of ATscale's The Case for Investing in Assistive Technology demonstrates how investment in products and services that allow disabled people to access opportunities and reach their potential can benefit the whole community and economy. The research found that sustained provision of assistive technology from childhood can result in an average increased lifetime income of about US$100,000. That is a 9:1 return on investment. We are incredibly grateful to ATscale and its founding partners for this important resource, especially as we advise on efforts to rebuild fully inclusive healthcare systems.

Finally, I want to thank the team for their courage, their resilience and their commitment to Motivation's mission. I am also immensely grateful to our loyal volunteers, my fellow Trustees, our supporters and stakeholders for continuing their commitment to us and sharing our values and mission. Thank you to all of you for your understanding and flexibility, which helped us meet the changing needs of disabled people during the pandemic.

As the need for our work increases and becomes more urgent, and as the context becomes more challenging, we hope you will continue to work with us to create a world that is more inclusive for disabled people.

Who we are

Our vision is of a world in which disabled people are included and fully participate in all aspects of life.

Our mission is to enable greater independence and opportunity for disabled people in developing countries through the design and provision of wheelchairs, services and training.

Our values reflect who we are and who we aspire to be, while shaping how we conduct ourselves and treat others. At all times and across all our work we are inclusive, empowering, inventive and honest.

What we do

Motivation is a global disability charity with a social enterprise. For more than 30 years, we have been improving access to appropriate wheelchairs in lower- and middle-income countries.

We do this through user-focused programmes of training, outreach and advocacy alongside provision of user-centred products.

In India, Kenya, Malawi and Uganda, we work through partners to build knowledge and skills for wheelchair users, their communities and wheelchair services.

Globally, we work with international organisations to improve guidelines and standards for wheelchair design, provision and services.

Our social enterprise designs and provides low-cost, durable wheelchairs and seating products. We sell everyday mobility and sports products to organisations around the world and reinvest all profit in our charitable activities.

Public benefit statement

Motivation operates for public benefit and general charitable purposes, according to the laws of England and Wales. The organisation also furthers its charitable purposes for the public benefit through its social enterprise Motivation Direct Ltd, which designs and sells mobility products. All profits from the sale of those products are fed back into our charitable activities so that we can continue to work towards our organisational goals.

The Trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing Motivation's aims and objectives and in planning future activities.

Our progamme priorities

Wheelchair service training

It is vital that clinicians know how to provide a wheelchair that suits user needs. But formal training on wheelchair assessment, fitting and prescription is lacking in many countries. Our teams upskill services to offer appropriate wheelchairs in the right way. We influence policy-makers to build professional, sustainable wheelchair and community services.

Wheelchair provision

Many wheelchairs provided in our programme countries are badly fitted, too heavy or impossible to repair locally. Through local partnerships we provide well-designed, durable wheelchairs and strengthen outreach networks to improve access to them. We influence the sector to improve product design. Our low-cost, durable wheelchairs set a global example.

Peer training

To build independent lives, wheelchair users need specific skills. But the majority are left without support or rehabilitation. We train peer mentors to share clinical knowledge and their own lived experiences with wheelchair users – from manoeuvrability to bowel, bladder and skincare management. These programmes also build self-confidence and reduce isolation.

Parent and caregiver training

Parents of disabled children often receive no diagnosis or support in our programme countries. They may be pressured by community and family to abandon their child. Our training is led by other parents who explain disability and show how to support their child's development. This allows caregivers to see their child's potential, often for the first time.

Design innovation

Advances in technology allow us to find practical solutions to the barriers to disability inclusion. Whether that's new designs to improve our products and expand our range, or new systems for increasing access to appropriate wheelchairs. We are committed to finding scalable ways to improve wheelchair services, increase choice of products and make provision sustainable.

Our 2020 impact

COVID-19 disrupted many of our usual activities throughout 2020. We pivoted quickly to assess the needs of our community and provide targeted support during the pandemic.

8,603
wheelchair products provided

22
wheelchair services supported

4,623
disabled people given phone call support

250
disabled people sent social cash transfers

1,439
people sent emergency food supplies

618
people given COVID-19 resources and virtual training

435
people sent health supplies

Achievements and performance: activity highlights

Our 2020 strategic objectives were inevitably impacted by the COVID-19 pandemic, but we flexed our activities as restrictions and responses to the crisis evolved. This section outlines how some objectives were progressed while others were pivoted rapidly to deliver new activities and meet emerging needs of disabled people in our programme countries. Some were postponed for delivery in 2021 under our new organisational strategy (see Plans for 2021, page 14).

- Our goal to advance wheelchair design and provision was progressed with research and development for new innovation projects, as well as a roadmap for implementing learning from our 2019 Motivation InnovATe programme.
- Influence and advocacy work alongside remote training continued to make an impact on our goal to increase access to wheelchair provision locally and globally.
- The objective to deliver programmes in Malawi and Uganda was adapted to meet pandemic precautions, and we successfully concluded an employment programme in Kenya.
- We made good progress on localisation plans, strengthened safeguarding and created new processes to improve programme design and delivery.
- We increased monitoring and evaluation capacity to strengthen use of learning in new programmes.
- We carefully managed cash flow, developed new business activity through our design team, and made use of the UK's Coronavirus Business Interruption Loan Schemes to ensure financial sustainability in a difficult year.

Emergency COVID-19 response

The COVID-19 pandemic required remote working from March 2020. Face-to-face work was made impossible due to risk of infection, so we pivoted our usual activity to support wheelchair users and their families through emergency responses, training and advocacy.

To understand the challenges faced by our programme community, and to assess their immediate needs, we carried out hundreds of phone surveys.

This confirmed our fear that disabled people were being left behind by most emergency responses, while being greatly impacted by lockdown measures:

- More likely to work in the informal sector, many disabled people lost their income source;
- Emergency supplies were often not accessible to wheelchair users and didn't include vital healthcare items for disabled people;
- Disabled people couldn't access routine healthcare services as clinics focused on COVID-19;
- Disabled people were at increased risk of infection, serious health implications and mortality.

Although Motivation is not a humanitarian organisation, we knew that we had to meet the most urgent needs.

In India, our team worked with local partners to safely provide food and healthcare kits. They ensured 1,439 people received dry ration kits and 435 people received health supplies, including sanitiser, face masks and continence products. This work continues in 2021.

In Kenya and Malawi, we set up social cash transfer programmes that enabled people to buy necessary supplies. We used careful selection criteria to direct these donations to the most vulnerable and reached 250 people in 2020. We continue these payments in 2021.

We made support calls to 4,623 disabled people across all our programme countries, which included guidance on wheelchair maintenance and repair. We also created disability-specific resources, such as a guide on sanitising wheelchairs.

As the pandemic persisted, we stayed in touch with partners, participants and funders remotely, so they could keep up to date with our work and continue to learn from our experts. In the UK we hosted a virtual event on disability inclusion, while in India we provided virtual training on posture care to rehabilitation professionals in ten clinics across South Asia. We ended the year with stronger stakeholder relationships, which benefitted from shared empathy, a reminder of shared values and easier and more equal international communication.

Building resilient programmes

We were due to start two new programmes in 2020: Motivation All-Stars in Uganda and Survive & Thrive in Malawi. Both were inevitably delayed by the pandemic with plans to start as soon as safely possible in 2021. We worked closely with our funders – the UK government and Comic Relief, respectively - to adapt implementation plans. All changes were made in line with guidance from the Uganda and Malawi governments as well as our own policies. We continue to add COVID-19 into our risk assessment of all face-to-face activities.

During the year we developed new programmes to rebuild wheelchair services following their closure during COVID-19. As the pandemic spread, services were halted but waiting lists continued to grow. Our new programmes in Kenya and Malawi will deliver wheelchairs to adults and children and upskill wheelchair service workers in partnership with the Church of Jesus Christ of Latter-day Saints and World Vision.

Strengthening our teams

When we moved to remote work in March, we rapidly adjusted to more flexible working to promote staff wellbeing and we carried out regular surveys to check in on employee needs. Digital technology and virtual meetings removed geographical barriers, so our full global team could begin meeting weekly.

Remote working also enabled us to create a new Clinical and Technical Services working group, which combines expertise in occupational therapy, prosthetics and orthotics, physiotherapy and wheelchair technology, so that we can build new standards of clinical excellence across our work.

We built project management skills across the organisation, too, enabling stronger programme planning and implementation. This learning led to the development of new robust processes, including a project ideas pipeline and plans for a project management manual to ensure all programmes meet sector level standards.

Our journey towards localisation continued in 2020 as we invested in our teams in Africa and India, and in community engagement and advocacy. During the year we created new roles for a dedicated Head of Programmes in each region. We also hired a monitoring and evaluation expert in Uganda for the Motivation All-Stars programme. In Malawi, we added two new members to our Board of Trustees. In the UK, we recruited three new Trustees to support our development in digital innovation, business development and public affairs. They formally joined our Board of Trustees in early 2021.

Designing for inclusion

In 2020 we began developing a new disability sport product, building on our past strengths in designing low-cost, grass-roots wheelchairs. It's an exciting opportunity to meet a rapidly developing market need in an emerging Paralympic sport. We are fundraising to complete the development in 2021. Our team started research and development on the use of digital app technology to bridge the gap between our experts and our wheelchair users. They also adapted learning from our Motivation InnovATe project to progress innovative product ideas for improving the ease and accuracy of wheelchair fitting.

Though wheelchair sports events were cancelled around the world in 2020, we identified a new product opportunity for racing wheelchair rollers to enable training at home in lockdown. Our team worked to produce a version for our own Flying Start model at an affordable price point. As with all sales of our range, profits are reinvested in our charity work.

Advocating for a better future

In 2020, David Constantine became Chair of the Founding Board of the International Society for Wheelchair Professionals (ISWP), an organisation that aims to improve the quality of, and access to, wheelchair services globally. This is an opportunity to work with other experts to promote training and research and to improve wheelchair design, manufacturing and services. David was also nominated as the new President of the International Society of Prosthetics and Orthotics (ISPO), a global, multidisciplinary network that promotes equitable access to appropriate rehabilitation and assistive technology. We look forward to working more closely with them on our shared vision as David takes on the role in 2023.

Additionally, our Technical Specialist, Chris Rushman, advised on manual wheelchair and wheelchair cushion requirements for the World Health Organization's (WHO) Assistive Product Specifications, which was published in March 2021. This is a vital resource for anyone making decisions on wheelchair procurement and provision. Meanwhile, Patience Mutiti, Clinical Capacity Development Manager, joined the ISWP's wheelchair educators' package development group to determine ways to develop formal training on wheelchair provision in tertiary education.

In Kenya, we joined a disability caucus to address the gap left between COVID-19 responses and the needs of disabled people. We shared our survey findings with a task force of disabled people who advocated for inclusive government support. They engaged media to cover the challenges faced by disabled people, raising awareness of rights and creating public pressure. This resulted in government action to share targeted resources, including sanitiser for those using assistive technology and cash transfers to more than 70,000 disabled people.

Motivation staff in Kenya also joined Disabled People's Organisations and the Clinton Health Access Initiative (CHAI) to provide crucial input to a new government wheelchair strategy. A national survey was carried out to determine the state of rehabilitation services and inform a way forward for better services throughout Kenya, where only 5% of the wheelchair needs of disabled people are being met. It will also direct resources to ensure sustainability. The draft will be validated in 2021.

In India, we continued work on a transfer of technology agreement with ALIMCO, the Government of India's official manufacturer of assistive devices. This aims to improve the quality of the wheelchairs it produces to meet WHO standards. The first prototypes were manufactured in 2020 for inspection by our experts. Motivation India also agreed training for ALIMCO staff on WHO wheelchair service provision training, which will be delivered in 2021.

Fundraising highlights

Continued commitment from our donors has been more important than ever throughout such a challenging year. The support we received from our Survive & Recover Appeal enabled us to pivot our work, while buoying our teams with encouraging words. Our progress in securing new grants and partnerships was hampered by the global impacts of the pandemic. However, we continued to strengthen our global fundraising through new corporate and strategic partnerships.

Support from grants, foundations and corporates

At the start of 2020, our Motivation All-Stars appeal raised a total of £442,205, including £216,861 of matched funding from the UK government. We were also granted £300,000 by Comic Relief to fund Survive & Thrive in Malawi.

Matching your donations with UKaid

We were grateful for funding from trusts and foundations, including: The True Colours Trust; St James Place Charitable Foundation; The Lyndal Tree Foundation; The Heathside Charitable Trust; EquallyAble Foundation; and The Church of Ireland Bishop's Appeal. We are especially appreciative of their flexibility in funding our COVID-19 response work in Uganda and Malawi.

Our ongoing corporate partnership with Ottobock, focused on our sports wheelchairs, continues to be hugely valued in strengthening Motivation's work. As well as offering generous financial support, Ottobock also sells some of our products through its worldwide network.

Our COVID-19 response work in India was done with the continued support of existing corporate partners NTT DATA and Adobe, and our new corporate partner Cognizant. We also welcomed Citrix R & D India PVCT Ltd as a new partner in 2020, advancing the use of digital technologies in our programme work.

We are always grateful for in-kind support received, which included employee volunteering in India from Transworld Group as well as access to CAD software by Autodesk to support our design work.

Support from the public

We saw incredible generosity from many individuals in 2020, just when it was most needed. Our Survive & Recover Appeal received nearly £30,000 in donations, enabling us to provide social cash transfers, dry rations kits and healthcare supplies to disabled people and their families.

We were also supported by fundraisers taking on virtual sponsored events in 2020. A highlight was the 2.6 Challenge, which replaced the London Marathon and raised nearly £3,000 from wonderfully creative supporters, who ran, belly danced, cycled and played wheelchair basketball to support our work.

Gifts in Wills provided £37,900 of essential funding to support our core work. We are so grateful for those who remembered Motivation in their Will.

Financial review

Review of financial position

The results for the year are set out in the statement of financial activities on page 22. The consolidated position of the charity at the end of 2020 is shown in the balance sheet on page 23.

Total income generated was £2.38 million (2019: £3.85 million) of which £2.06 million was unrestricted (2019: £2.81 million) and £0.32 million was restricted (2019: £1.04 million).

The net assets on the balance sheet are £0.61 million (2019: £1.11 million).

The principal funding sources of the charity in the reporting period were the same as in previous years:

- trading from the sale of products via Motivation's social enterprise, Motivation Direct Ltd;
- fundraising, including donations, legacies and events, as well as gifts in kind;
- grants earmarked for delivering our charitable activities and programme partnerships.

This supports the key objectives of the charity by providing income from a diverse range of sources.

The COVID-19 pandemic affected the financial performance and position of the charity during the reporting period. Income from trading activities (the sale of mobility products) through our social enterprise fell from £1.80 million in 2019 to £1.42 million in 2020. Sales of everyday mobility products comprise the bulk of sales (£0.97 million in 2020), with sales of sports wheelchairs contributing a further £0.31 million. Despite tougher trading conditions we continued to enjoy excellent relationships with existing customers and re-sellers. In addition to income from trading activities the Charity raised £0.45 million from unrestricted donations (2019: £0.75 million). Excluding legacies and gifts in kind, unrestricted donations from supporters, trusts, foundations and companies increased from £0.30 million in 2019 to £0.38 million in 2020. Gifts in kind of £0.03 million included donations of exhibition space and free consultancy services.

In direct support of our programme activity, the Charity secured £0.20 million from governments and other grant-makers including the UK Foreign, Commonwealth and Development Office, Comic Relief, and True Colours Trust. This was supplemented by £0.11 million restricted donations from supporters.

Total expenditure was £2.87 million (2019: £3.87 million) of which £2.64 million was unrestricted or designated (2019: £2.79 million) and £0.23 million was restricted (2019: £1.08 million). Note 4 to the Financial Statements shows how these funds were spent. This includes £1.52 million on running the social enterprise, including the cost of purchasing wheelchairs (2019: £1.79 million), £0.26 million on programme activity (2019: £1.21 million), and £0.33 million on fundraising (2019: £0.32 million). In addition support costs not charged to restricted programme funding were £0.75 million (2019: £0.56 million).

In order to help manage costs through the COVID-19 pandemic we made use of the UK government's Coronavirus Job Retention Scheme with 25 staff roles being temporarily furloughed. Donors and grantors were willing to either revise the scope, scale, progress or commencement date of projects. Trading customers and suppliers were flexible and attempted to develop or retain pre-pandemic plans as far as possible. In order to provide cashflow security through the pandemic the Trustees also decided to raise financing under the government's Coronavirus Business Interruption Loan Scheme (CBILS). We secured lending of £0.30 million for the Charity and £0.20 million for the social enterprise, with both loans repayable over four years from September 2021.

The overall result for 2020 was a deficit of £0.49 million (2019: deficit £0.02 million), comprising a deficit on the unrestricted fund of £0.55 million, a deficit on the designated fund of £0.02 million, and a surplus on restricted funds of £0.08 million. The unrestricted fund reserve at the end of the year was therefore £0.26 million, the designated fund reserve was £0.01 million, and total reserves on restricted funds were £0.35 million.

Reserves and reserves policy

Motivation's Trustees feel it is prudent to hold reserves for the following reasons:

- to protect against fluctuations in fundraising income;
- to ensure the continuation of Motivation's activity in the event of unforeseen setbacks;
- to enable the development of programmes in the event of a reduction in funding; and
- to protect against fluctuations in contribution from the trading subsidiary.

The Trustees keep the reserves policy and the level of reserves held under constant review during the year. the Trustees have set a reserves policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end this target was £0.30million (2019: £0.32 million) and the actual level of unrestricted reserves was £0.25million (2019: £0.81 million). Since the end of 2020 the level of unrestricted reserves has reduced further (see Going Concern below).

An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements. Restricted funds in deficit at the year end are in process of being resolved with funders and partners.

Investment policy

The Charity has no long-term investments and its primary asset is cash in the bank. Trustees take a cautious approach towards investment adopting a short-term, low-risk policy.

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022, and a consideration of key risks, including COVID-19, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. As noted above, the level of unrestricted reserves fell in 2020 to just below the Trustees' reserves target, and has continued to fall, in line with expectations, in the first half of 2021. The key risks in our financial model may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The COVID-19 pandemic has already had a negative impact on trading sales and programme activity, and this is expected to continue in 2021 before recovering in 2022. Donations from individuals, trusts, foundations and companies have held up well in 2021 despite the pandemic, although income from legacies is by nature unpredictable.

In light of these factors the Trustees have undertaken scenario planning to assess the potential financial impact of COVID-19 on Motivation. Together with the Charity's management the Trustees are also continuing to take measures to reduce core costs in order to mitigate the impacts.

These measures include:

- further use of the UK government's Coronavirus Job Retention Scheme, through which around half of UK staff have been placed on furlough at various times during 2021;
- a small number of post closures in the UK office; and
- removal of all non-essential expenditure from core budgets for the remainder of the year.

The scenario planning shows that under the base case financial forecast we maintain sufficient liquidity throughout the period to the end of 2022, indicating that Motivation would continue to operate without the need for further financing. Unrestricted reserves would be negative at the end of 2021 before recovering to around zero by the end of 2022 and on an upward trajectory in to 2023. Downside scenarios have also been modelled in which fundraising income and trading income are each below the base case. These show that we would be able to absorb small declines in income although larger falls, or falls across multiple income streams simultaneously, would require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential funding for programme activities in India and Africa in line with our new strategy. Further details are outlined in the section below on Plans for 2021.

Whilst we have full confidence in the plans in place to rebuild reserves over the medium-to-long term, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The course of the pandemic remains uncertain, however, and the Trustees are mindful that the financial outlook is subject to change. Therefore, we are reviewing the financial position closely on a quarterly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the Trustees have concluded that the Charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

Plans for 2021

Throughout Motivation's history, our innovative products, training and services have influenced global provision of mobility products. Our programmes and wheelchairs reach thousands of disabled people and their families every year. But we are overwhelmed by the need.

Over 75 million people worldwide do not have access to an appropriate wheelchair. Disproportionate numbers of disabled people continue to face discrimination and many disabled people in the world are denied their basic human rights.

During 2020, we developed a new three-year organisational strategy that will ensure we use our resources and expertise to make the greatest possible impact.
Over the next three years our goal is to drive change, so that the countries where we work offer wheelchair users the products and services they want and need.

We defined three key methods for delivering this change:

Working with others: Building effective, equitable partnerships to achieve more together than we do alone. We will identify strategic partners with complementary values, commitment, and expertise. We will join, or bring together, coalitions to create sustainable change.

Demonstrating model solutions: Innovating, problem solving, creating, and evidencing practical solutions that support our advocacy efforts to influence others.

Amplifying user voices: Recognising that disabled people determine and direct the change they want to see, we will provide a platform for their voices to be heard.

Our key strategic priorities are:

1. Stakeholder engagement: Be systematically informed by, and accountable to, our stakeholders.
2. Product partnerships: Be the partner of choice for organisations and funders engaged in product design, development and supply.
3. Clinical, technical, and inclusion programming: Be the partner of choice for organisations and funders seeking to develop wheelchair and inclusion services.
4. Evidence-based approach: Gather and use evidence to demonstrate and drive impact.
5. Advocacy commitment: Catalyse change in policy and practice at local, national, regional and global levels.
6. Organisational effectiveness: Achieve the greatest impact by localising, improving efficiency and strengthening governance.

In 2021, our key activities will include:

- Delivering high-impact programmes which improve inclusion for disabled people in India, Kenya, Malawi and Uganda.
- Prototyping a digital platform for strengthened engagement with our stakeholders.
- Prototyping a low-cost, durable wheelchair for production in Africa.
- Developing a products pipeline for funding and development.
- Strengthening Motivation's clinical, technical and inclusion expertise and practice by establishing an Advisory Board and recruiting a senior Lead Clinician.
- Developing blended face-to-face and digital training for wheelchair service provision and inclusion services.
- Using our new Theory of Change to communicate the logic and impact of our work.
- Developing a framework to measure, evaluate and learn from the wellbeing outcomes of our programme activity.
- Developing a gender mainstreaming strategy, which addresses inequalities in wheelchair provision and in other disability inclusion programming.
- Using core indicators and data collection tools to strengthen our evidence and learning and to improve our project design, implementation and impact,
- Amplifying stakeholder voices and share learning to increase our impact and influence.
- Developing our brand and digital communications to increase our profile as an influencer.
- Strengthening governance and extending global Trustee engagement
- Supporting staff wellbeing.
- Benchmarking and creating a strategy to enhance our diversity and inclusivity.

Motivation emerged from 2020 as a stronger, more inclusive team ready to tackle the inevitable challenges of a slow global recovery. In 2021 and beyond, as the world focuses on rebuilding resilient and inclusive healthcare infrastructure, we are committed to improving and strengthening wheelchair provision for future generations.

Structure, governance and management

The Charity is a company limited by guarantee and not having a share capital. It operates under the terms of its Articles of Association, as amended by Special Resolution on 31 January 2019. Copies are filed with Companies House and the Charity Commission.

Trustees

In 2020 the Board of Trustees consisted of five members who met at least four times a year. We recruited three new Trustees to join from March 2021. The Board contributes specialist knowledge from their fields of expertise, including global development, disability, design, finance, sport and commercial management.

Trustees are recruited by the Board based on a skills audit to identify the qualities and skills that are needed A bespoke induction programme is delivered to all new Trustees by the Chief Executive Officer (CEO), Senior Leaders and existing Trustees. Trustees may request training through the Company/Charity Secretary, who will also notify the Trustees of relevant courses. However, standard practice is that the Company/Charity Secretary attends relevant training courses and then reports to the Trustees on key issues.

The Board of Trustees is responsible for overseeing the governance of the organisation whilst the CEO is responsible for ensuring that the organisation continues to develop and grow in line with the objects of the charity and its strategic plan.

Chief Executive Officer

Day to day responsibility for the management of Motivation lies with Amanda Wilkinson, the CEO, reporting directly to the Board of Trustees and responsible for implementing the Board's policy decisions. The CEO provides leadership and direction in Motivation's efforts to deliver on its mission alongside the Senior Management Team.

Founder Director

David Constantine MBE is one of the founders of Motivation. His is an ambassador and advocate for Motivation and for the sector. He sits on the boards of international disability and development organisations and consortia, where he advises on the importance of appropriate wheelchair provision.

Pay policy for senior staff

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses and related party transactions are disclosed in Note 6 to the Financial Statements. The pay of senior staff is reviewed annually.

Staff

Motivation employed 56 staff across three regional offices in 2020, with 29 in the UK payroll and 27 working across the African and South Asian regions.

Volunteers

In 2020, we received ongoing support from numerous volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities.

Equality, diversity and inclusion

We are working to champion diversity and inclusion across Motivation. We acknowledge how the global development sector is challenging itself and working hard to ensure greater equality. We recognise our role in responding to those challenges and we are committed to doing more to live out our values and to make all staff feel proud of Motivation as a diverse, inclusive employer.

In 2020, we undertook a series of measures to kick-start this journey of self-improvement. As well as making changes to our governance and management structures, we reviewed our language and the way we communicate. We have started to measure and benchmark the diversity of our workforce and our governance.

We aim to reduce any barriers to join our team, to offer an accessible workplace and to ensure no discrimination exists in our policies, processes or culture.

We are committed to ensuring new opportunities strengthen diversity, especially welcoming people from under-represented groups to Motivation. We aim to hold ourselves accountable by tracking progress and continually learning about ways to improve. This includes the implementation of transparent policies, practices and procedures, as well as meeting our duties under the UK's Equality Act 2010.

Risk management

Motivation regularly assesses and minimises the risks that might arise through our work. Senior management and programme staff take responsibility for identifying and managing risks across all operations. Identified risks are held in organisational and activity risk registers. The probability and potential impact of each risk is ranked. Mitigating actions are taken wherever possible. A monthly review of organisational risk status and actions is undertaken in our Senior Management Team meetings and at every Board meeting. Our policy for building our financial reserves reflects our approach to risk identification and management.

In 2020, we rapidly assessed each risk arising from the pandemic and adapted our programme and office work accordingly. The principal financial risks to Motivation relate to the uncertainties of future income streams and subsequent cash flow and reserves. To mitigate this risk, the Trustees are continually looking at diversifying income streams and bringing in additional sources of income through trading, institutional grants and donations from trusts, major donors and corporates. Additionally in 2020 the Trustees decided to address the cash flow risk by raising finance under the government's CBILS loan scheme. Over the longer term achieving the reserves target also significantly reduces this financial risk.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. In 2020, we updated our policies on safeguarding, whistleblowing, storytelling and consent, anti-harassment and bullying, as well as our Code of Conduct. All staff received an induction on these new policies and their role in reporting. We also set up a new online form to facilitate anonymous reports.Existing projects take a proactive approach to safeguarding from design and budgeting to implementation; for example, using local consultants to deliver training. In 2020, we began planning a country-by-country safeguarding approach, developing a safeguarding specific risk register, building safeguarding sign-off into our project pipeline tool and rolling out annual refresher training for staff.

We ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memorandum of Understanding.Our work in 2020 led to an increase of safeguarding reports, therefore improved our ability to investigate and intervene. We can always do better, so our systems and processes are always under review as we deepen our 'if in doubt, report' culture. This work is led by Motivation's CEO and overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors. In 2020, we additionally designated a safeguarding lead, a Senior Management Team lead and convened an internal focal point group to continue steering our future approach.

Fundraising governance

The Board of Trustees ensures that our fundraising is guided by our values and that activities comply with legal and regulatory frameworks. Each year, we undertake a range of fundraising activities as detailed above. In 2020, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators.Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was attended and outlined in a clear Privacy Notice signposted in fundraising communications.

Our fundraising complaints process is published on our website. Last year we sent out 17,659 individual communications via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy. Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Statement of compliance

As detailed in this report, the Directors have complied with their duty to have regard to the matters in Section 172(1) of the Companies Act 2006.

Reference and administration information

Motivation Charitable Trust, a private company, limited by guarantee and not having share capital, incorporated and registered in England & Wales, UK, known by the abbreviated name “Motivation” and headquartered in Bristol in the UK. It’s company registration number is 3916496 and it’s charity number is 1079358. It operates two overseas regional offices in Kenya and India and is currently also operating in Malawi and Uganda. It has two wholly owned and separately incorporated trading subsidiaries, one in the UK and one in India.

Address of principal office
Unit 2 Sheene Road, Bedminster, Bristol, BS3 4EG

Trustees
Trustees who served during the year and up to the date of signing the financial statements:

Richard Hawkes OBE (Chair)
Prue Bramwell-Davis
Jen Browning
Nigel Daniel
David Green (appointed 10 February 2021)
Stephen Lightbown (appointed 10 February 2021)
Iffat Zafar (appointed 10 February 2021)
Scott Roy (resigned 25 February 2021)

Chief Executive Officer
Amanda Wilkinson

Founder Director
David Constantine MBE

Company and Charity Secretary
Richard Churchill (Resigned 23 April 2021)

Key Management Personnel
Amanda Wilkinson (Chief Executive Officer)
David Constantine MBE (Founder Director)
Biju Mathew (Regional Director, South Asia)
Peter Mbuguah (Regional Director, East Africa)
Richard Churchill (Head of Finance & Compliance, resigned 23 April 2021)
Giles Totterdell (Head of Finance & Compliance, appointed 6 April 2021)
Vickie Wood (Head of Fundraising & Communications)
Sara Gwynn (Head of Programme Transition)
Tony Rush (Business Development Director)

Our advisers
Auditors: Mazars LLP, 90 Victoria Street, Bristol, BS1 6DP
Bankers: National Westminster, 9 The Triangle, Clevedon, Bristol, BS21 6NE
Legal Advisors: Various engaged as required
Insurers: Sutton Winson, Greenacre Court, Station Road, Burgess Hill, RH15 9DS

Statement of responsibilities of the Trustees

The Trustees are required to prepare an annual report and financial statements for each financial year in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. The Trustees are also required to prepare financial statements which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The Trustees also confirm that they have taken all necessary steps to ensure that they are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 December 2020 was 5 (2019: 5). The Trustees are members of the Charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 28th September 2021 and signed on their behalf by:

Richard Hawkes OBE
Chair of the Trustees

2. Independent auditor's report

Opinion

We have audited the financial statements of The Motivation Charitable Trust (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 December 2020 which comprise the consolidated statement of financial activities, group and charity balance sheets, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

- In our opinion, the financial statements:
- give a true and fair view of the state of the group's, and of the parent charity's affairs as at 31 December 2020 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty related to going concern

We draw attention to note 1b in the financial statements, which notes that the ongoing Covid-19 pandemic, that resulted in a significant decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs for the Group in 2020, has continued into 2021 with the Trustees only expecting a recovery in 2022.

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. As stated in note 1b, these events or conditions, along with the other matters as set forth in the Trustees' Annual Report, indicate that a material uncertainty exists that may cast significant doubt on the Group and Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the

Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the Trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Annual Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 18, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, incorrect allocation of funds between restricted and unrestricted, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006 and the Charities SORP.

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Richard Bott (Senior Statutory Auditor)
for and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor

90 Victoria Street
Bristol, BS1 6DP
29 September 2021

3. Consolidated statement of financial activities

For the year ended 31 December 2020

	Note	Unrestricted £	Restricted £	Designated £	2020 Total £	Unrestricted £	Restricted £	Designated £	2019 Total £
Income and endowments from:									
Donations and legacies	2	**447,490**	**111,677**	**93**	**559,260**	752,498	213,822	-	966,320
Charitable activities	3	**-**	**201,599**	**-**	**201,599**		771,102	-	771,102
Other trading activities									
Sale of mobility products		**1,423,634**	**-**	**-**	**1,423,634**	1,799,240	-	-	1,799,240
Other trading activities		**185,175**	**8,933**	**-**	**194,108**	247,792	56,948	2,679	307,419
Investment income									
Bank interest		**3,109**	**-**	**-**	**3,109**	7,098	-	-	7,098
Other income									
Foreign exchange gain		**-**	**-**	**-**	**-**	-	-	-	-
Total		**2,059,408**	**322,209**	**93**	**2,381,710**	2,806,628	1,041,872	2,679	3,851,179
Expenditure on:									
Raising funds									
Cost of generating voluntary income		**634,074**	**-**	**-**	**634,074**	539,432	-	-	539,432
Cost of mobility products		**1,524,691**	**-**	**-**	**1,524,691**	1,785,858	-	-	1,785,858
Charitable activities		**456,641**	**233,350**	**23,920**	**713,911**	426,814	1,083,615	33,035	1,543,464
Total resources expended	4	**2,615,406**	**233,350**	**23,920**	**2,872,676**	2,752,104	1,083,615	33,035	3,868,754
Net income/ (expenditure) before transfers		**(555,998)**	**88,859**	**(23,827)**	**(490,966)**	54,524	(41,743)	(30,356)	(17,575)
Transfers between funds		**4,283**	**(4,283)**	**-**	**-**	125,988	(125,988)	-	-
Net movement in fund		**(551,715)**	**84,576**	**(23,827)**	**(490,966)**	180,512	(167,731)	(30,356)	(17,575)
Total funds brought forward		**808,076**	**265,350**	**32,247**	**1,105,673**	627,564	433,081	62,603	1,123,248
Total funds carried forward		**256,361**	**349,926**	**8,420**	**614,707**	808,076	265,350	32,247	1,105,673

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 20 of the Financial Statements.

Balance sheet

As at 31 December 2020

	Note	Group 2020 £	Group 2019 £	Charity 2020 £	Charity 2019 £
Fixed assets					
Intangible fixed assets	10	**9,295**	24,849	**9,295**	24,849
Tangible fixed assets	11	**169,250**	192,810	**169,250**	192.808
Investments	12	**-**	1	**1**	1
		178,545	217,660	**178,546**	217,658
Current assets					
Debtors	13	**257,144**	279,822	**397,728**	174,275
Stock		**5,675**	11,977	**-**	-
Cash and bank and in hand		**974,715**	861,657	**473,408**	679,936
		1,237,534	1,153,455	**871,136**	854,211
Liabilities					
Creditors: amounts falling due within one year	14	**(345,899)**	(265,440)	**(57,075)**	(256,555)
Net current assets		**891,635**	888,014	**814,061**	597,656
Total assets less current liabilities		**1,070,181**	1,105,673	**992,606**	815,314
Creditors: amounts falling due after more than one year	15	**(455,474)**	-	**(273,161)**	-
Net assets	17	**614,707**	1,105,673	**719,445**	815,314
Funds	20				
Restricted funds		**349,925**	265,350	**349,925**	265,350
Unrestricted funds					
Designated funds		**8,420**	32,247	**8,420**	32,247
General funds		**256,362**	808,076	**361,100**	517,716
Total charity funds		**614,707**	1,105,673	**719,445**	815,313

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.
Approved by the Trustees on 28th September 2021 and signed on their behalf by

Richard Hawkes
Chair of the Trustees

Statement of cash flows

	Note	Group 2020 £	Group 2019 £
Net cash provided by operating activities	19	**(386,583)**	133,308
Cash flows from investing activities			
Interest		**3,109**	7,098
Purchase of plant, property and equipment		**(3,467)**	(4,059)
Cash (used in) / provided by investing activities		**(358)**	3,039
Cash flows from financing activities			
Drawdown of borrowing facilities		**500,000**	-
Cash provided by financing activities		**500,000**	-
Change in cash and cash equivalents in the year		**113,059**	136,347
Cash and cash equivalents at the beginning of the year		**861,656**	682,126
Cash and cash equivalents at the end of the year		**974,715**	861,657

Notes to the financial statements

Statutory information: The Motivation Charitable Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the company information page.

1. Accounting policies

Functional and presentation currency: The company's functional and presentation currency is pound sterling (£).

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards. They follow the recommendations in the 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) (effective 1 January 2015) Charities SORP (FRS 102), and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31 December 2020. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a deficit of £95,868 (2019: £313,609 deficit); this includes £294,042 gift aided from the subsidiary which relates to the previous year's surplus. The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022, and a consideration of key risks, including COVID-19, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. As noted above, the level of unrestricted reserves fell in 2020 to just below the Trustees' reserves target, and has continued to fall, in line with expectations, in the first half of 2021. The key risks in our financial model may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The COVID-19 pandemic has already had a negative impact on trading sales and programme activity, and this is expected to continue in 2021 before recovering in 2022. Donations from individuals, trusts, foundations and companies have held up well in 2021 despite the pandemic, although income from legacies is by nature unpredictable.

In light of these factors the Trustees have undertaken scenario planning to assess the potential financial impact of COVID-19 on Motivation. Together with the Charity's management the Trustees are also continuing to take measures to reduce core costs in order to mitigate the impacts.

These measures include:

- further use of the UK government's Coronavirus Job Retention Scheme, through which around half of UK staff have been placed on furlough at various times during 2021;
- a small number of post closures in the UK office; and
- removal of all non-essential expenditure from core budgets for the remainder of the year.

The scenario planning shows that under the base case financial forecast we maintain sufficient liquidity throughout the period to the end of 2022, indicating that Motivation would continue to operate without the need for further financing. Unrestricted reserves would be negative at the end of 2021 before recovering to around zero by the end of 2022 and on an upward trajectory in to 2023. Downside scenarios have also been modelled in which fundraising income and trading income are each below the base case. These show that we would be able to absorb small declines in income although larger falls, or falls across multiple income streams simultaneously, would require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

The Trustees also note that there are also a number of opportunities which could cause Motivation to outperform the base case financial forecast. These include opportunities with new customers and products in the social enterprise, and potential

funding for programme activities in India and Africa in line with our new strategy. Further details are outlined in the section on "Plans for 2021".
Whilst we have full confidence in the plans in place to rebuild reserves over the medium-to-long term, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The course of the pandemic remains uncertain, however, and the trustees are mindful that the financial outlook is subject to change. Therefore, they are reviewing the financial position closely on a quarterly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

After considering these factors, the trustees have concluded that the Charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future and have continued to prepare the financial statements on the going concern basis.

c) Incoming resources

All income is included in full in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured accurately. Income is deferred if it has been received but relates to a specific future period or is dependent upon conditions to be fulfilled by the charity.

i) Income from government and other grants whether 'capital' or 'revenue' is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

ii) Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably.

iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or; when a distribution is received from the estate. Receipt of a legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of executor's intention to make a distribution.

d) Funds accounting

i) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

ii) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes. Any accumulated surplus remains in General funds to be used at the discretion of the Trustees in pursuing the charity's objectives.

iii) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Such funds are set aside when income is recognised.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

i) Staff costs are allocated to activities on the basis of staff time spent on those activities.

ii) Administrative overheads are allocated to charitable activities according to funder specifications. Remaining overheads are split between support and management activities on the basis of staff time incurred.

iii) Project costs incurred overseas are included under appropriate headings in the resources expended.

iv) All organisations to which grants are made are approved by the Trustees. Grants payable are accrued in the financial statements on the basis of periodic monitoring reports supplied by the grant recipient.

v) Resources expended are allocated to a particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function is apportioned on the basis of staff time attributable to each activity.

f) Costs of generating voluntary income

These relate to the costs incurred by the charitable company in raising both restricted and unrestricted funds for the charitable work and include salaries, direct expenditure and overhead costs of direct fundraising staff.

g) Costs of mobility products
These costs relate to the costs of goods sold by the trading subsidiary, Motivation Direct Limited.

h) Support costs
These relate to costs incurred by staff directly providing support to project work. Costs are allocated on the basis of staff time incurred and proportion of overhead expenses.

Charity Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on charity staff time, of the amount attributable to each activity:

Cost of generating voluntary income	39.9%
Charitable activities	60.1%
Other	0.0%

i) Material uncertainties and judgements
The preparation of the financial statements requires management to make some judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure. However, the nature of estimation means that actual outcomes could differ from those estimates. No significant judgements or estimates have had to be made by management in preparing these financial statements.

j) Intangible fixed assets
Amortisation is provided on all intangible fixed assets at rates calculated to write off the cost over it's useful life. The rates in use are as follows:

Computer software	20% straight line

k) Tangible fixed assets
UK expenditure on fixed assets is capitalised where it exceeds £500. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

Office furniture and equipment	25% straight line
Leasehold improvements	10% straight line
Computer equipment	20% straight line
Website	33% straight line
Tooling	25% straight line
Motor vehicles	20% straight line

l) Stock
Stocks are valued at the lower of cost and net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

m) Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid in respect of future periods.

n) Cash at bank and in hand
Cash at bank and in hand includes cash and any short term highly liquid investments.

o) Pension contributions
The charitable company makes contributions on behalf of its employees into their personal pension funds. The amounts charged in the Statement of Financial Activities represent the contributions payable to the funds in respect of the accounting period. Outstanding pension contributions at the year end are included in creditors.

p) Foreign currency transactions
Transactions denominated in foreign currencies are translated into UK sterling at the average rate of exchange for the month of the transaction. Assets and liabilities in foreign currencies are translated into UK sterling at rates of exchange ruling at the end of the financial year. All exchange differences are dealt with in the Statement of Financial Activities.

q) Liabilities
Liabilities are recognised when a future obligation resulting in the outflow of funds arises which can be measured reliably. Liabilities are disclosed but not recognised if conditions have to be met before payment is made. When future outflow is probable, but not contractual, and measurable with sufficient accuracy a provision is recognised.

r) Termination benefits
The charity recognises termination payments as a liability and an expense when it is demonstrably committed to terminate the employment of an employee or group of employees before the normal retirement date.

2. Donations and legacies

	Unrestricted	Restricted	Designated	2020 Total	Unrestricted	Restricted	Designated	2019 Total
	£	£	£	£	£	£	£	£
Donations	**377,308**	**111,677**	**93**	**489,078**	302,424	96,955	-	399,379
Gifts in kind (see note 9)	**32,520**	**-**	**-**	**32,520**	35,113	116,867	-	151,980
Legacies	**37,662**	**-**	**-**	**37,662**	414,961	-	-	414,961
Total	**447,490**	**111,677**	**93**	**559,260**	752,498	213,822	-	966,320

Donations and gifts of £10,000 and over were received from the following trusts, foundations and companies:

Restricted	**Unrestricted**
The Church of Ireland Bishops' Appeal	Heathside Charitable Trust
The Patrick & Helena Frost Foundation	The Lyndal Tree Foundation
Ottobock	Ottobock

Donations have not been disclosed from those donors wishing to remain anonymous.
There were no donations from trustees (2019: nil).

3. Incoming resources from charitable activities

Restricted income: Grants		**2020 Total** £	2019 Total £
Comic Relief	Survive and Thrive	**58,905**	-
DFID (GPAF)	Survival and inclusion of disabled children in Uganda	**-**	1,698
DFID (UKAM)	Ready, Willing and Able - Kenya	**35,443**	123,178
Equally Able Foundation	Kenya Covid	**19,264**	-
Ethical Giving	Improving mobility in Kenya (further development of Access Kenya)	**-**	1,500
GDIH	Revolution in Wheelchair Provision (AT2030)	**-**	336,714
Anonymous Trust	It Takes a Village to Raise a Child - Uganda	**10,000**	20,000
Anonymous Trust	Uganda Covid	**10,000**	-
Johanniter International	Health, education, participation of children with CP in N India	**-**	(7,449)
Leprosy Mission Trust, India	Shoe making - Google Impact Challenge: Disability	**-**	(8,216)
NLCF Big Lottery Fund	Rebuilding Lives, Growing Livelihoods (Tanzania)	**146**	162,719
Norwegian Assoc. of Disabled	Supporting the survival and inclusion of disabled children in Malawi	**-**	17,559
Pro Victimis Foundation	Empowering people with disabilities in Kenya	**-**	4,450
Rathbone Trust	India Covid	**500**	-
Rathbone Trust	Malawi Covid	**500**	-
Rees-Jones Foundation	It Takes a Village to Raise a Child - Uganda	**-**	65,709
St. James Place Charitable Fdn.	It Takes a Village to Raise a Child - Uganda	**5,000**	-
St. James Place Charitable Fdn.	Uganda Covid	**5,000**	-
True Colours Trust	Supporting the survival and inclusion of disabled children in Malawi	**56,841**	53,240
		201,599	771,102

4. Total resources expended

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	**2020 Total**
	£	£	£	£	**£**
Grants, products and materials (note 8)	55	-	41,796	45,367	**87,217**
Cost of products sold	-	979,313	-	-	**979,313**
Staff costs (note 6)	278,105	413,853	130,369	469,860	**1,292,188**
Other staff costs	1,364	-	1,925	34,166	**37,454**
Consultancy	15,843	11,332	21,124	65,305	**113,604**
Legal and professional fees	3,000	-	1,185	13,355	**17,539**
MDL overheads	-	117,617	-	-	**117,617**
Travel and transportation	3,685	-	27,712	24,007	**55,404**
Fundraising and publicity	23,115	-	17	3,291	**26,424**
Office resources	6,726	-	26,658	18,134	**51,517**
Depreciation	-	-	218	42,364	**42,581**
Finance costs	1,592	1,420	1,477	5,222	**9,711**
Foreign exchange gains/losses	-	-	391	21,651	**22,041**
Sundry expenditure	-	1,157	8,271	10,636	**20,064**
Total resources expended	333,485	1,524,691	261,143	753,357	**2,872,676**
Support costs	300,589	-	452,768	(753,357)	**-**
Total resources expended	634,074	1,524,691	713,911	-	**2,872,676**

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2019 Total
	£	£	£	£	£
Grants, products and materials (note 8)	-	-	217,602	29,538	247,140
Cost of products sold	-	1,381,340	-	-	1,381,340
Staff costs (note 6)	253,730	270,342	629,273	291,816	1,445,161
Other staff costs	237	-	3,981	12,234	16,452
Consultancy	24,120	-	69,670	58,075	151,865
Legal and professional fees	1,532	-	10,340	27,428	39,300
MDL overheads	-	134,176	-	-	134,176
Travel and transportation	12,705	-	163,603	47,855	224,163
Fundraising and publicity	14,734	-	486	3,019	18,239
Office resources	7,083	-	100,350	49,264	156,697
Depreciation	-	-	5,575	34,626	40,201
Finance costs	958	-	3,537	1,967	6,462
Foreign exchange gains/losses	-	-	981	6,094	7,075
Sundry expenditure	-	-	160	323	483
Total resources expended	315,099	1,785,858	1,205,558	562,239	3,868,754
Support costs	224,333	-	337,906	(562,239)	-
Total resources expended	539,432	1,785,858	1,543,464	-	3,868,754

5. Net incoming resources for the year

This is stated after charging:

	2020	2019
	£	£
Amortisation of intangible fixed assets	**8,133**	12,425
Depreciation of tangible assets	**33,325**	30,011
Auditors' remuneration:		
Audit	**13,240**	11,546
Other services	**1,550**	1,500
Trustees' reimbursed expenses	**462**	1,505

6. Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:	2020	2019
	£	£
Salaries and wages	**888,606**	927,601
Severance pay	**-**	74,720
Social security costs	**64,080**	73,980
Pension contributions	**59,623**	84,936
Total costs for UK contracted staff	**1,012,309**	1,161,237
Total salary costs for field-based staff overseas	**279,875**	283,926
Total staff costs for the charity (as shown in note 4)	**1,292,184**	1,445,163

Three employees earned more than £60,000 during the year (2019: two):

	2020	2019
	No.	No.
£60,000 - £60,999	**1**	1
£70,000 - £70,999	**1**	1
£80,000 - £80,999	**1**	-

The charity trustees were not paid or received any other benefits from employment. Two trustees were reimbursed travel expenses of £462. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary, comprise the trustees, the Chief Executive Officer, Founder Director, Head of Fundraising and Communications, Head of Programme Transition, Regional Director Africa, Regional Director South Asia, Business Development Director, and Head of Finance and Compliance. The total employee benefits of key management personnel for the group were £457,739 (2019: £339,101).

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were no severance payments made to any employees in 2020 (2019: severance payments to nine employees).

The average number of UK employees during the year was 29 (2019: 35).

Full time equivalents	2020	2019
	No.	No.
Costs of generating voluntary income	**9**	9
Charitable activities	**6**	13
Trading	**9**	6
	24	28

7. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. Grants payable including products and material donations

	2020	2019
	£	£
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	-	89,745
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	7,529	13,511
Health, Education and Participation for Children with Disabilities in N Sri Lanka	-	(2,864)
Rebuilding lives, growing livelihoods (Tanzania)	2,925	39,921
Wheelchair provision by Motivation Kenya regional office	-	147
Wheelchair provision by Motivation India regional office	-	16,082
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	-	46,089
Appropriate Wheelchair Provision through the MID partner network - Phase II (India)	3,152	5,833
Innovation (3D printing) (Google)	79	43
Development of folding 3-wheeler	-	2,983
Motivation InnovATe AT2030	-	18,005
Ready, Willing and Able (UK Aid Match) (Kenya)	5,901	15,988
Sri Lanka LDS Wheelchair Services	-	94
Provision through other programmes	538	1,563
Covid response (India)	2,679	-
Covid response II (India)	685	-
Survive and Thrive (Comic Relief) (Malawi)	32	-
All Stars (UK Aid Match) (Uganda)	18,284	-
	41,804	247,140

Grants payable includes cash, products and materials donations to partner organisations and are considered to be part of the costs of activities in furtherance of the objects of the charity because they enable project work initiated by the charity to be continued locally for sustainable long-term benefits. Grants are only awarded to organisations with a history of project participation with the charity and are monitored on a regular basis.

9. Gifts in kind and intangible income

	2020	2019
	£	£
Fundraising and publicity costs	3,780	2,013
Travel (flights and train)	420	690
Venue space	8,059	7,757
Furniture and fittings	-	2,700
Products and transportation	-	80,021
Consultancy and staff training	9,930	9,000
Legal and professional	3,000	6,618
Computer software	7,331	43,181
	32,520	151,980

10. Intangible fixed assets - Group and Charity

	Computer software	**Total**
	£	**£**
Cost at 1 January 2020	145,664	**145,664**
Additions in year	-	**-**
Disposals in year	-	**-**
Cost at 31 December 2020	**145,664**	**145,664**
Amortisation at 1 January 2020	120,815	**120,815**
Charge for the year	8,133	**8,133**
On disposals	-	**-**
Adjustment to opening depreciation	7,421	**7,421**
Amortisation at 31 December 2020	**136,369**	**136,369**
Net book value at 31 December 2020	**9,295**	**9,295**
Net book value at 1 January 2020	37,724	37,724

11. Tangible fixed assets

Group	Computer equipment and website	Leasehold improvements	Tooling	**Total**
	£	£	£	**£**
Cost at 1 January 2020	35,952	234,263	58,715	**328,930**
Additions in year	3,467	-	-	**3,467**
Disposals in year	-	-	-	**-**
Adjustment to opening costs	10,395	20,939	-	**31,334**
Cost at 31 December 2020	**49,814**	**255,202**	**58,715**	**363,731**
Accumulated depreciation at 1 January 2020	24,763	65,720	45,638	**136,121**
Charge for the year	5,164	23,426	4,735	**33,325**
On disposals	-	-	-	**-**
Adjustment to opening depreciation	10,475	14,560	-	**25,035**
Accumulated depreciation at 31 December 2020	**40,402**	**103,706**	**50,373**	**194,481**
Net book value at 31 December 2020	**9,412**	**151,496**	**8,342**	**169,250**
Net book value at 1 January 2020	11,189	168,544	13,077	192,810

11. Tangible fixed assets (cont)

Charity	Computer equipment and website	Leasehold improvements	Tooling	**Total**
	£	£	£	**£**
Cost at 1 January 2020	34,803	234,262	18,942	**288,007**
Additions in year	3,467	-	-	**3,467**
Disposals in year	-	-	-	**-**
Adjustment to opening depreciation	10,395	20,939	-	**31,334**
Cost at 31 December 2020	**48,665**	**255,202**	**18,942**	**322,809**
Accumulated depreciation at 1 January 2020	23,614	65,720	5,865	**95,199**
Charge for the year	5,164	23,426	4,735	**33,325**
On disposals	-	-	-	**-**
Adjustment to opening depreciation	10,475	14,560	-	**25,035**
Accumulated depreciation at 31 December 2020	**39,253**	**103,706**	**10,600**	**153,559**
Net book value at 31 December 2020	**9,412**	**151,495**	**8,342**	**169,250**
Net book value at 1 January 2020	11,189	168,543	13,077	192,809

12. Investments

Group	**2020**	2019
	£	£
Unlisted investment in subsidiary	**-**	1

Charity	**2020**	2019
	£	£
Unlisted investment in subsidiary	**1**	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ended 31 December 2020 are as follows:

	2020	2019
	£	£
Turnover	**1,423,634**	2,081,894
Cost of sales	**(979,313)**	(1,381,338)
Gross profit	**444,321**	700,556
Administrative costs	**(545,379)**	(404,519)
Net profit	**(101,058)**	296,037

Net liabilities are £104,739 (2019: net assets £290,361) and share capital is £1 (2019: £1).

13. Debtors

	Group		Charity	
	2020	2019	**2020**	2019
	£	£	**£**	£
Trade debtors and donations due	**200,361**	220,291	**33,531**	136,980
Prepayments	**17,651**	23,317	**17,651**	20,407
Other debtors	**39,132**	36,214	**8,035**	16,888
Amounts owed by Group companies	**-**	-	**338,511**	-
	257,144	279,822	**397,728**	174,275

14. Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	**2020**	2019
	£	£	**£**	£
Trade creditors	**154,408**	145,942	**18,491**	16,981
Taxation and social security	**121**	24,186	**121**	10,077
Other creditors	**-**	14,200	**-**	14,200
Accruals and deferred income	**146,843**	81,112	**11,623**	38,069
Loans	**44,527**	-	**26,840**	-
Amounts owed to group companies	**-**	-	**-**	177,318
	345,899	265,440	**57,075**	256,555

A fixed and floating charge is held by NatWest over all of the company's assets.

15. Creditors: amounts falling due after more than one year

	Group		Charity	
	2020	2019	**2020**	2019
	£	£	**£**	£
Loan	**455,474**	-	**273,161**	-

16. Obligations under operating leases

	2020	2019
	£	£
Amounts due in < 1 year	**49,846**	49,651
Amounts due in 2 - 5 years	**7,083**	58,682
	56,929	108,333

Lease payments recognised as an expense during the year were £50,456 (2019: £65,582).

17. Analysis of net assets

	General funds	Restricted funds	**2020 Total funds**	General funds	Restricted funds	2019 Total funds
	£	£	**£**	£	£	£
Intangible fixed assets	9,295	-	**9,295**	24,849	-	24,849
Tangible fixed assets	169,250	-	**169,250**	192,810	-	192,810
Net current assets	86,236	349,926	**436,162**	622,664	265,350	888,014
Net assets at 31 December	**264,781**	**349,926**	**614,707**	840,323	265,350	1,105,673

18. Commitments

On 20 February 2017 the charity signed a 10 year lease, with a break clause after five years, for new premises at Sheene Road Bristol. As at 31 December 2020 the total commitment remaining until the break clause at 20 February 2022 was £56,929.

19. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	
	2020	2019
	£	£
Net movement in funds	**(490,966)**	(17,575)
Adjustments for		
Foreign exchange on bank balances	**-**	-
Interest on loans	**-**	-
Add back depreciation charge	**41,458**	42,436
Add back net adjustments to opening cost and depreciation	**1,123**	-
Add back impairment of fixed assets	**-**	-
Add back loss on disposal of fixed assets	**-**	-
Interest income	**(3,109)**	(7,098)
Decrease in stock	**6,305**	19,235
Decrease/(increase) in debtors	**22,678**	275,482
(Decrease)/increase in creditors	**35,932**	(135,990)
Net cash provided by operating activities	**(386,583)**	176,491

20. Movement in funds

	As at 1 Jan 2020	Incoming resources	Outgoing resources	Transfers	**As at 31 Dec 2020**
	£	£	£	£	**£**
Restricted funds					
Core costs fundraising (Kenya)	1,000	(1,000)	-	-	**-**
Empowering People with Disabilities (Kenya)	10,412	-	-	-	**10,412**
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	-	-	-	**1**
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	23,506	145	(21,174)	(2,476)	**1**
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(18,441)	-	(10,943)	-	**(29,384)**
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	33,376	58,045	(31,810)	-	**59,611**
Ready, Willing and Able (UK Aid Match) (Kenya)	(95)	35,427	(40,405)	-	**(5,072)**
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	31,644	16,000	(54,217)	(783)	**(7,356)**
Christadelphian Meal-a-Day Fund (Kenya)	4,932	-	(3,916)	-	**1,016**
All Stars (UK Aid Match) (Uganda)	20,000	10,250	(18,179)	-	**12,071**
Appropriate Wheelchair Provision through the MID partner network - Phase II (India)	35,423	-	-	-	**35,423**
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	62,897	-	(3,134)	-	**59,763**
Motivation Wheelchair fund	8,459	6,150	-	(1,024)	**13,585**
Innovation (3D printing) (Google)	3,319	-	(3,282)	-	**37**
Development of folding 3-wheeler	1,927	-	(1,808)	-	**119**
MP33 DIMS build and training	(1,257)	-	-	-	**(1,257)**
TRT consultancy projects	48,247	25,719	(391)	-	**73,576**
Survive and Thrive (Comic Relief) (Malawi)	-	58,905	(221)	-	**58,684**
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	-	28,458	-	-	**28,458**
Covid Response (Kenya)	-	19,264	(24,410)	-	**(5,145)**
Covid Response (Malawi)	-	869	(10,222)	-	**(9,353)**
Covid Response (Uganda)	-	15,000	(5,895)	-	**9,105**
LDS Evaluation (India)	-	13,632	-	-	**13,632**
Covid Response (India)	-	575	(2,663)	-	**(2,089)**
Covid Response II (India)	-	34,770	(681)	-	**34,090**
Total restricted funds	**265,350**	**322,209**	**(233,350)**	**(4,283)**	**349,926**
Designated fund					
Transfer of technology (ALIMCO)	32,247	93	(23,920)	-	**8,420**
Total designated fund	**32,247**	**93**	**(23,920)**	**-**	**8,420**
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	800,368	635,774	(1,090,715)	4,283	**349,710**
Motivation Direct Limited	7,708	1,423,634	(1,524,691)	-	**(93,349)**
Total unrestricted fund	**808,076**	**2,059,408**	**(2,615,406)**	**4,283**	**256,361**
TOTAL FUNDS	**1,105,673**	**2,381,710**	**(2,872,676)**	**-**	**614,707**

20. Movement in funds

	As at 1 Jan 2019	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2019
	£	£	£	£	£
Restricted funds					
Core costs fundraising (Kenya)	-	1,000	-	-	1,000
Survival and Inclusion of Disabled Children (2016 continuation) (Uganda)	2,788	-	-	-2,788	-
Supporting the Survival and Inclusion of Disabled Children (2016-18) (Uganda)	-	1,698	(1,698)	-	-
Tanzania country programme	24,329	-	(24,329)	-	-
Empowering People with Disabilities (Kenya)	33,339	4,450	(27,377)	-	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	685	-	-	-684	1
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	17,467	162,719	(156,580)	-	23,506
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(1,225)	57,182	(74,397)	-	(18,441)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	29,214	148,366	(144,204)	-	33,376
Ready, Willing and Able (UK Aid Match) (Kenya)	-	123,177	(123,272)	-	(95)
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	-	117,359	(85,715)	-	31,644
Christadelphian Meal-a-Day Fund (Kenya)	-	6,160	(1,228)	-	4,932
All Stars (UK Aid Match) (Uganda)	-	20,000	-	-	20,000
Ganga Spinal Rehabilitation unit, Coimbatore (India)	-	484	(488)	2	-
Shoe making - Google impact challenge: Disabilities	8,214	-8,214	-	-	-
Appropriate Wheelchair Provision through the MID partner network - Phase II (India)	35,423	-	-	-	35,423
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	169,817	-	(6,495)	(100,425)	62,897
Health, Education and Participation for Children with Disabilities in N Sri Lanka	-	-7,449	2,857	4,592	-
Sri Lanka LDS Wheelchair Services	24,759	-	(1,235)	(23,524)	-
Motivation Wheelchair fund	4,704	4,507	(451)	(301)	8,459
Innovation (3D printing) (Google)	31,959	-	(28,640)	-	3,319
SUDA - integrate wheelchair training into PT schools in W Africa	8,788	-	(8,788)	-	-
Development of folding 3-wheeler	7,798	-	(5,871)	-	1,927
Motivation InnovATe AT2030	(92)	336,714	(336,622)	-	-
MP33 DIMS build and training	-	3,811	(5,068)	-	(1,257)
TRT consultancy projects	35,115	69,908	(53,916)	(2,860)	48,247
Total restricted funds	433,081	1,041,872	(1,083,615)	(125,988)	265,350
Designated fund					
Transfer of technology (ALIMCO)	62,603	2,679	(33,035)	-	32,247
Total designated fund	62,603	2,679	(33,035)	-	32,247
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	484,661	1,007,388	(966,246)	274,565	800,368
Motivation Direct Limited	142,903	1,799,240	(1,785,858)	(148,577)	7,708
Total unrestricted fund	627,564	2,806,628	(2,752,104)	125,988	808,076
TOTAL FUNDS	1,123,248	3,851,179	(3,868,754)	-	1,105,673

20. Movement in funds

Purpose of restricted funds

Project	Brief description
Core costs fundraising (Kenya)	African core programme funding.
Empowering People with Disabilities (Kenya)	Helping people with disabilities out into their communities through assessing, prescribing and fitting 576 wheelchairs through trained services. Developing five wheelchair services to provide wheelchairs to WHO Basic Level, and ensuring they deliver a high-quality service.
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	Improving the mobility and quality of life for children at Ngale school, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	Working in partnership with the Kilimanjaro Association of Spinal Cord Injuries (KASI) and Moshi Cooperative University (MoCU) to increase economic empowerment and secure livelihoods of people with spinal cord injuries in the Kilimanjaro and Arusha regions.
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	Supporting and mentoring wheelchair services running at Intermediate Level. Training for wheelchair users, follow-up visits by trained wheelchair service staff, and WHO Intermediate refresher training for 12 technicians and clinicians.
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	Building on the previous three-year DFID project continuing to consolidate the Parent Training programme, providing wheelchairs to disabled children and supporting Village Savings Schemes. Parent Carer programme and Peer Training courses.
Ready, Willing and Able (UK Aid Match) (Kenya)	Changing attitudes and equipping disabled people in Kenya with the practical knowledge, skills and the confidence needed to get back into employment or enter the workforce for the first time. Working with communities and businesses to challenge the discrimination that leads to the exclusion of disabled people in society and in the workplace.
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	Addressing the lack of access to health services and opportunities for participation, experienced by children who live in West and Central Uganda, primarily remote and rural, regions of Uganda, and who have mobility impairments.
Christadelphian Meal-a-Day Fund (Kenya)	Repairs and Maintenance training for the staff at Nalondo School, including intermediate level training, ongoing mentorship and visits from peer mentors (adult wheelchair users) for disabled children.
All Stars (UK Aid Match) (Uganda)	Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.
Appropriate Wheelchair Provision through the MID partner network - Phase II (India)	Providing technical support in establishing the required infrastructure and integration of wheelchair provision, delivery of WHO curriculum-based training courses, mentoring support to partner staff, providing products on a cost-sharing basis.
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	Building capacity of government institutions in wheelchair services by working with partners and improving delivery.
Motivation Wheelchair fund	Global Wheelchair Fund to which individuals or organisations can donate to enable Motivation to provide wheelchairs to people who cannot afford to pay for their own, through partner services.
Innovation (3D printing) (Google)	Development of an online database of computer-aided drawing designs for postural support devices, which can be digitally amended to meet the body dimensions of a wheelchair user and printed using appropriate materials through a 3D printer.
Development of folding 3-wheeler	Development of a folding 3-wheeler wheelchair.
MP33 DIMS build and training	DIMS build and training - innovative wheelchair sizing project.
TRT consultancy projects	Training and consultancy for wheelchair service projects.
Survive and Thrive (Comic Relief) (Malawi)	Improving the early development of children with cerebral palsy through increasing parent/carer knowledge, skills and peer support, and increasing early identification and referral to Malawi's complex-seating wheelchair services.
LDS Kenya	Supporting the health, wellbeing and quality of life of people with mobility disabilities through increasing provision of appropriate wheelchairs in Kenya.
Covid Response (Kenya)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Kenya.
Covid Response (Malawi)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Malawi.
Covid Response (Uganda)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Uganda.
LDS evaluation project	Filling data gaps and strengthening evidence around what works and best practice in wheelchair service provision in India.
Covid Response (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India.
Covid Response II (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India - follow up to initial project.

motivation
FREEDOM THROUGH MOBILITY

Trustees' Annual Report 2020

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