

A photograph of two young girls sitting on motorized wheelchairs outdoors on a paved area. The girl on the left is wearing a pink and white patterned top and blue patterned pants. The girl on the right is wearing a blue patterned top and blue pants. Both are smiling at the camera. The background shows a white wall and some greenery.

motivation
FREEDOM THROUGH MOBILITY

Trustees' Annual Report 2020



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

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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 programme 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.



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. He 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:

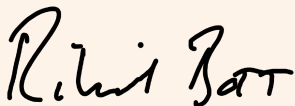
- Making enquiries of the Trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing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

		Unrestricted	Restricted	Designated	2020 Total	Unrestricted	Restricted	Designated	2019 Total
Note		£	£	£	£	£	£	£	£
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

		Group		Charity	
	Note	2020 £	2019 £	2020 £	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)
		891,635	888,014	814,061	597,656
Net current assets					
		1,070,181	1,105,673	992,606	815,314
Creditors: amounts falling due after more than one year	15	(455,474)	-	(273,161)	-
		614,707	1,105,673	719,445	815,314
Funds					
Restricted funds	20	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
		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

		Group	
		2020	2019
	Note	£	£
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 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) 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 The Patrick & Helena Frost Foundation Ottobock	Heathside Charitable Trust The Lyndal Tree Foundation 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 No.	2019 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 No.	2019 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

Core costs fundraising (Kenya)
Empowering People with Disabilities (Kenya)

Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)

Rebuilding lives, growing livelihoods (Tanzania) (2017-19)

Survival, Mobility, Independence (further development of Access Kenya) (Kenya)

Supporting the Survival and Inclusion of disabled children (Malawi) (2018)

Ready, Willing and Able (UK Aid Match) (Kenya)

Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)

Christadelphian Meal-a-Day Fund (Kenya)

All Stars (UK Aid Match) (Uganda)

Appropriate Wheelchair Provision through the MID partner network - Phase II (India)

Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)

Motivation Wheelchair fund

Innovation (3D printing) (Google)

Development of folding 3-wheeler

MP33 DIMS build and training

TRT consultancy projects

Survive and Thrive (Comic Relief) (Malawi)

LDS Kenya

Covid Response (Kenya)

Covid Response (Malawi)

Covid Response (Uganda)

LDS evaluation project

Covid Response (India)

Covid Response II (India)

Brief description

African core programme funding.

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, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.

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.

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.

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.

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.

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.

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.

Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.

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.

Building capacity of government institutions in wheelchair services by working with partners and improving delivery.

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.

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 a folding 3-wheeler wheelchair.

DIMS build and training - innovative wheelchair sizing project.

Training and consultancy for wheelchair service projects.

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.

Supporting the health, wellbeing and quality of life of people with mobility disabilities through increasing provision of appropriate wheelchairs in Kenya.

Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Kenya.

Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Malawi.

Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Uganda.

Filling data gaps and strengthening evidence around what works and best practice in wheelchair service provision in India.

Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in 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.



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Trustees' Annual Report 2020

Registered charity 1079358

Company registration number: 3916496

Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG

www.motivation.org.uk | 0117 966 0398



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