



motivation
FREEDOM THROUGH MOBILITY

Trustees' Annual Report and Financial Statements 2021

For the year ending 31 December 2021



Registered with
**FUNDRAISING
REGULATOR**

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motivation
FREEDOM THROUGH MOBILITY



ukaid
from the British people



Following training by Motivation, wheelchair service staff at a partner organisation in Ladakh, India, assemble a Motivation wheelchair prior to a user assessment and fitting

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Chair's Introduction

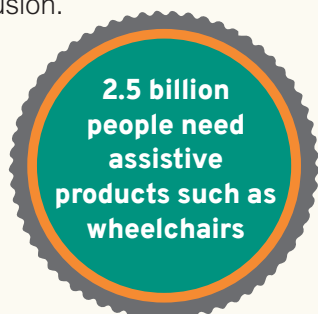


It's hard to remember a more challenging time for international development. The global economy is struggling, poverty is on the rise and funds for tackling poverty have been cut. International development charities have never been more needed, but funding their work has never been more difficult.

Like many in our sector, the pandemic and the loss of a significant grant hit Motivation's income. However, the critical loss to our business model was two years of low wheelchair sales to our social enterprise.

These poor sales also, sadly, indicate that disabled people's access to rehabilitation and assistive technology was reduced at the same time as assistance programmes all too often left disabled people behind during the pandemic.

Even before Covid, disability inclusion was hugely underfunded. Although disabled people make up to 15% of the world's population, less than 2% of all international aid funding focuses on disabled people and less than 0.5% targets disability inclusion.



We believe that appropriate assistive technology is critical to the right of every disabled person to dignity, autonomy and full inclusion in their community

And we know that so much more needs to be done

This year, Motivation saw the departure of David Constantine from his role as Founder Director. David has been an inspiration to me since we met thirty years ago and the spur to my joining the organisation as Chair in 2015. He has achieved so much since co-founding Motivation in 1991 and will continue to shape the global provision of assistive technology for many years to come. He has tirelessly advocated for disabled people in low- and middle-income countries and continues to influence governments, major health organisations and other designers. Everyone at Motivation is proud of everything he continues to achieve as champion for the sector and we remain inspired and dedicated to realising a fully inclusive world for disabled people.

We are hugely grateful to our community of donors who continue to support us through these

challenging times. We are greatly encouraged by your shared belief in a fairer world for all.

I am also grateful to our volunteers and Board of Trustees who have given more time than ever through these tough times. Thank you so much for your commitment to Motivation's mission and vision. I was delighted to welcome David Green, Stephen Lightbown and Iffat Zafar as new Board members, but sad to see Prunella Bramwell-Davis and Scott Roy retire from the Board, having served as Trustees for 22 and seven years respectively. Thank you so much Prue and Scott for your incredible contribution. Prue, who led and guided the formative design principles of Motivation and our Founders, will forever inspire our approach to user-centred design and provision.

And to Motivation's staff and partners – never have you been so tested. Your resilience and determination are amazing. We are so fortunate to have such a fantastic staff team, so brilliantly led by our CEO Amanda.

Together, volunteers, staff, partners and sector champions, make such an important contribution to so many.

Finally, to our community of disabled people and your families, we will continue to work tirelessly with you to realise a fully inclusive world.

Richard Hawkes
Chair of Trustees

CEO's Introduction



Despite the impact of Covid on programme delivery and the provision of quality wheelchairs, we continued to achieve positive outcomes in the lives of people who participated in our programmes in India, Uganda, Malawi and Kenya.

Although the world of international development remains challenging, we remain staunchly ambitious for the future

Our 30 years' experience shows us that rehabilitative wheelchair provision relies on a constant supply of skilled professionals and a constant supply of quality wheelchairs. And we know that the supply of imported and donated

wheelchairs is not sustainable, relying as it does on erratic and increasingly fragile aid and on time consuming and expensive logistics.

We have bold plans to work with partners and Governments who share our aspirations for the development of a robust provision ecosystem and for improving services and outcomes for disabled people.

We have our sights set on improved targets for 2022, including a recovery in wheelchair sales, more clinical workforce training and more person-centred assessment, fitting, follow-up and support with wheelchair users and their families.

We look forward to planning and delivering sustainable wheelchair provision with the Government of Kenya and are excited about

developments in other parts of the world where Governments and partners are equally determined to make quality wheelchair provision a component of their universal healthcare strategies.

Motivation was incredibly sad at the departure of our Founder Director, David Constantine, from our operational team. We are so proud, however, that he will continue his work to champion assistive technology provision and disability inclusion on the global stage. We are immensely grateful for his huge contribution to building Motivation and its ethos and values. We continue to be inspired by his achievements at Motivation and remain determined to fulfil the vision and mission that he co-created.

Amanda Wilkinson
Chief Executive Officer



About Us

Around 75 million people in countries like Kenya, India, Malawi and Uganda need and have a right to a wheelchair – but 90% do not have one

Statistics like this drive the work we do at Motivation



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

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

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

Our social enterprise and charity work towards a world where disabled people's rights and ambitions are not only met but exceeded.

Our charity, Motivation Charitable Trust, works with rehabilitation professionals (such as physiotherapists, wheelchair technicians, occupational therapists and managers) to build person-centred services that offer assistive technology and training to support the dignified, autonomous and independent lives disabled people are entitled to.

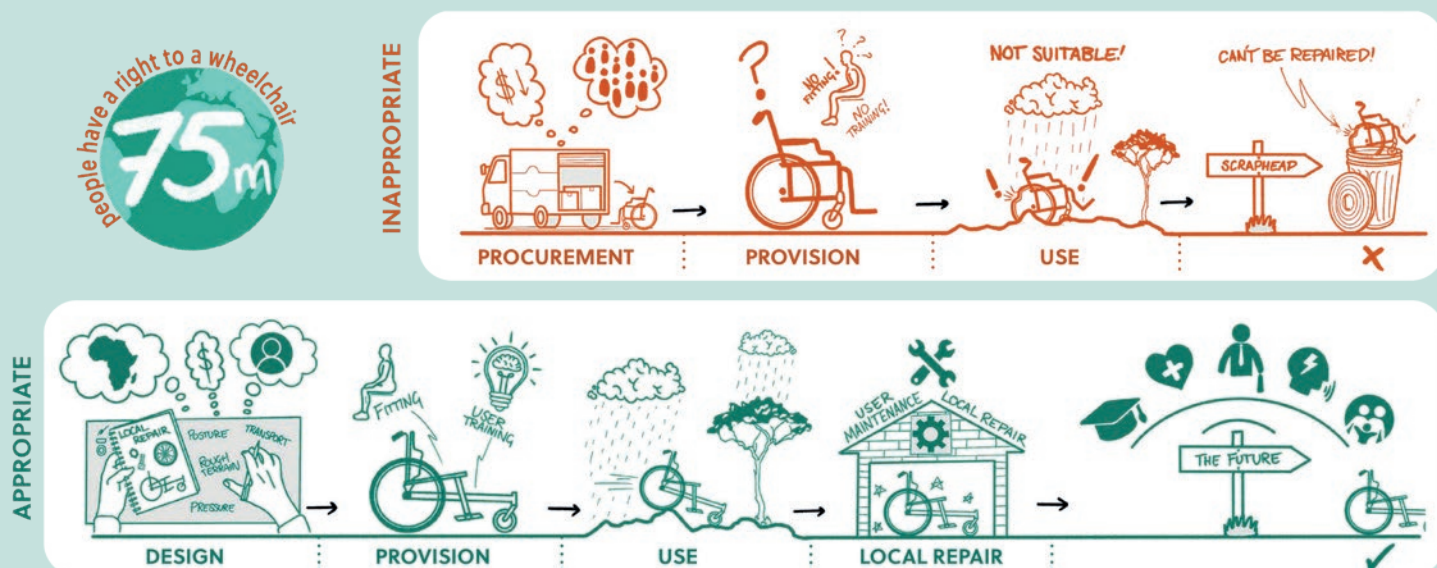
We work with families, teachers, sports coaches and communities to ensure that society supports non-discrimination, full and effective participation

and inclusion, equality and accessibility.

Our social enterprise and charity work towards a world where disabled people's rights and ambitions are not only met but exceeded.

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

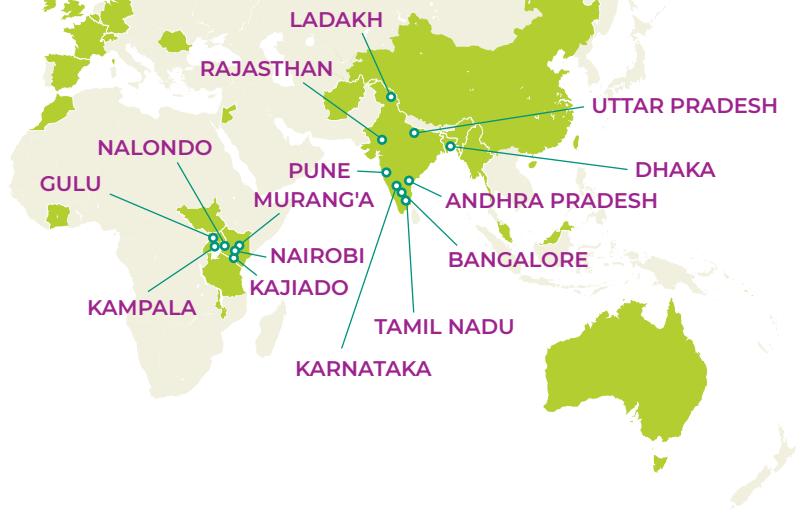
Our work, together with that of our all partners, makes a real difference to disabled people's lives. And those health, social and financial impacts cascade onto families, communities and society as a whole.



Developed at the invitation of the [Global Disability Innovation Hub](#) for the launch of the first [Global Report on Assistive Technology](#).

Impact

Projects and Product sales



Support during Covid

When other relief efforts failed to include disabled people, we worked to provide food, medical supplies and reliable information

2,100 food, medical and hygiene kits delivered to disabled people and their families

316 cash transfers to disabled people and their families to help them to meet their nutritional and health needs

505 disabled people supported via phone calls and texts

1000s of people accessed reliable Covid prevention and vaccination information

1,500 disabled people and their family members vaccinated after we provided information, lobbied government and funded health workers' transport to remote rural areas

Realising the right to mobility right now

518 physiotherapists, technicians, occupational therapists and community-based rehab workers trained and mentored to build skills and knowledge for their work. Training included:

- The importance of prescribing the right wheelchair
- Wheelchair assembly, adjustment, modification and quality control
- Seating and posture management
- Spinal injury rehabilitation
- Early childhood development for disabled children
- Repair and maintenance of assistive devices
- Basic, Intermediate, Advanced and Managers WHO Wheelchair Service Training Packages

593 disabled people individually assessed, prescribed and fitted with wheelchairs through our work with partner wheelchair services

6,379 wheelchairs delivered to customers in 24 countries

25 sports chairs available for members at sports clubs in Karnataka, India

Securing the right to mobility in the future

We formed a partnership with Jomo Kenyatta University of Agriculture and Technology in Kenya to build the two critical elements of sustainable wheelchair provision:

- A skilled wheelchair service workforce, by integrating wheelchair service training into the undergraduate curriculum of physiotherapy, occupational therapy and other rehabilitation-related courses
- A reliable supply of appropriate wheelchairs, radically improving availability by modelling how to manufacture wheelchairs in Kenya as a sustainable alternative to imported and donated wheelchairs

Taking action on inclusion

We built the skills and confidence of the people caring for, teaching and coaching disabled children

404 caregivers of disabled children trained and taking part in peer-support groups to build confidence and skills about their child's positioning, nutrition, movement, communication, play, everyday activities, togetherness and belonging

367 disabled children with improved early childhood development and more included in their families and communities

359 disabled children are taking part in games and sports and regularly attending primary school

138 teachers and sports coaches built knowledge and skills to deliver inclusive education and adaptive sports and play such as sitting volleyball, bocca and goal ball

293 staff from civil society, non-governmental and governmental organisations, gained information, knowledge and skills on:

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

Amplifying user voices

Disabled people and their families steered our projects through advisory panels, regular project reflection meetings, and feedback surveys and interviews

Peer support and mentoring

We supported disabled people, caregivers, wheelchair service staff to meet, talk with and support their peers

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

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



Partners

We send our sincere thanks to the partners that make our work possible.

Composite Rehabilitation Centre,
Government of India

Gulu Disabled
Persons Union

Rukmani Devi Beni
Prasad Jaipuria
Hospital, Rajasthan

Indian Association of Assistive Technologies

Ugandan Ministry of
Education & Sports

Association for the Physically
Disabled Kenya

Inter Agency Coordination
Committee, Kenya

Uma Educational and
Technical Society, India

Centre for the Rehabilitation of the Paralysed, Dhaka

Kibwezi Disabled
People's Organization

Government of Karnataka

Ali Yavar Jung National
Institute of Speech and Hearing
Disabilities, India

AIC Childcare Centre

Carers Worldwide

Sightsavers AIC Kajiado

Jomo Kenyatta University
of Agriculture and
Technology

United Disabled Persons of Kenya

Purvanchal Gramin
Seva Samiti, India

Uganda Society for Disabled Children

People's Action Group for
Inclusion & Rights Ladakh

Margadarshi

County Government
of Muranga

Yes We Too Can
Charitable Trust

Rotary Club of Bangalore

District Disability
Rehabilitation
Centre, Pune

Nalondo Special
School, Kenya

Christian Hospital,
India

Life Concern Malawi

Spastics Society of Tamilnadu





Tadala's story

Tadala caught yellow fever when she was just three months old, which left her unable to talk or walk.

In 2021, aged nine, Tadala was referred to a wheelchair service clinic run by Malawi Against Physical Disabilities. Motivation staff met her there during one of their mentoring visits to the service, helping staff to assess Tadala's needs so her new chair exactly fits her and gives her the right seating and postural support.

Her Mum said "Can you see how happy she is? I have never seen her so happy! There will definitely be a celebration at the house tonight. This wheelchair has given her independence, she will be able to sit here and play with her friends."

Not only can Tadala start enjoying her right to mobility and play, but her siblings and friends now have all the fun of going out together with her and her Mum and Dad are able to get out to earn a living.

Achievements and Performance

The 'Impact' section sets out some of our key achievements in 2021. Here we report other progress against 2021 plans to deliver our six strategic objectives.

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

- Disabled people and their families steered our projects and provided feedback on the digital platform and our products
- We started to prototype a digital platform for strengthened engagement

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

- We developed a pipeline for funding and developing products, and are seeking funding for two sports and one everyday assistive product in 2022
- We secured funding for prototyping a low-cost, durable wheelchair for production in Africa

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

- We delivered high-impact programmes to improve inclusion (see 'Our Impact')
- We strengthened our clinical, technical and inclusion expertise and practice by building thematic teams and commissioning a study to identify our clinical strengths and provide recommendations
- Our focus on Covid support and resource constraints meant we postponed plans to: establish an Advisory Board and recruit a Lead Clinician; develop hybrid (online and in-person) training for wheelchair and inclusion services; and develop a gender mainstreaming strategy

4 Gather and use evidence to demonstrate and drive impact

- We used our Theory of Change to communicate the impact and logic of our work by sharing with funders and on our website
- We collated our data collection tools, but were unable to complete identification of core indicators and data collection tools and develop a framework to measure, evaluate and learn from wellbeing outcomes

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

- We hosted a successful 'Who's not on the podium' webinar on inclusion at the 2020 Tokyo Paralympics
- We continue to use our expertise, experience and evidence of sustainable wheelchair service provision to influence and contribute to national decision-making and global advocacy efforts to improve access to appropriate wheelchairs for disabled people

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

- We strengthened governance and extended global Trustee engagement as we welcomed three new members to the Board, extending the Board's geographical, sector and range of expertise
- We had to postpone work on benchmarking and creating a strategy to enhance our diversity and inclusivity
- We supported staff wellbeing by putting in place medical insurance for staff in India and Africa, providing clear guidance and support to staff, and organising online socials. Conducted regular staff surveys to get feedback and maintain high levels of staff wellbeing



In India, 85% of disabled people surveyed had to borrow or ask for help to buy food during Covid

Fundraising Highlights

Motivation is fortunate to have a range of funders – from grant-giving organisations, companies and institutions to hundreds of individual supporters.

We feel privileged to have supporters who share our values and mission and want to make the world a fairer place for disabled people

Their on-going commitment to our work has meant that we have been able to continue supporting disabled people in Africa and India. Despite each new wave of Covid, we have kept delivering the impact set out in this report.

Support from grants, foundations and corporates

None of the achievements of 2021 would be possible without the generous financial and in-kind support from organisations including:

Beatrice Laing Foundation
Citrix R & D India PVCT Ltd
Cognizant
Herman Miller Cares
Latter-Day Saints Charities
Lyndal Tree Foundation
Me-Hin
NTT Data
Ottobock
Peacock Trust
Pro Victimis Foundation
Souter Charitable Trust
St James' Place Charitable Foundation
Unilever
The White Top Foundation

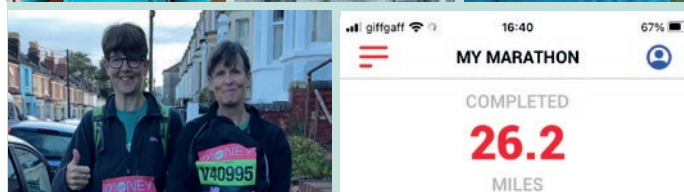
We are extremely grateful to them all.

Support from the public

We are also extremely grateful to our committed community of individual donors!

Our **2021 Double Discrimination** appeal raised nearly £20,000, highlighting the double discrimination disabled women and girls face, making them one of the world's most marginalised groups

Five fundraisers raised a fantastic £5,000 as they took on the **Virtual London Marathon** with 24 hours to run, wheel, jog or walk the 26.2 miles



Individual supporters participated in the virtual **Sunfeast India Run as One** and the **GIVE challenge** in association with Give India, raising funds for wheelchair services and a pilot project in Andhra Pradesh, which supported nine disabled people to set up small businesses

Gifts in Wills provided £32,429 of essential funding. We are so grateful to those who remembered Motivation in their Will helping us to fund the next chapter of our work

Overall in 2021 we achieved £380,000 unrestricted donations and legacies income, almost reaching our target of £410,000. We also secured £370,000 restricted income compared to a target of £480,000.

Financial Review

The results for the year are set out in Financial Statements on page 28. The consolidated position of the charity at the end of 2021 is shown in the balance sheet on page 29.

Summary

In common with many charities the Covid-19 pandemic has had an adverse effect on Motivation's finances. In both 2020 and 2021 income was down by approximately 40% on the preceding years. In particular income from the sale of our wheelchairs, through Motivation Direct Limited, fell by around one quarter compared to pre-pandemic years. Profits generated by the social enterprise play a critical part in funding our charitable work, so this shortfall has been felt right across the organisation. Our voluntary income and donations also saw a dip as funding was inevitably diverted to Covid-related humanitarian relief.

We were still able to increase our total spending on charitable work in 2021 compared to the previous year, because we secured more grant funding as well as spending more of the grants we received in 2020.

We also took measures to reduce our operating costs in the UK, which sadly included some staff cuts as well as stopping or deferring any non-essential expenditure.

Overall, however, total costs exceeded income by £0.66 million in 2021, meaning that the charity's total funds fell from £0.61 million

at the start of the year to a deficit of £47,000 by the year end. This outcome underlines the scale of the financial challenge, although the Trustees are reassured that it is in line with their expectations from 12 months ago.

Despite having an overall funds deficit Motivation is able to continue operating because its liquidity remains positive. As reported in last year's Annual Report, Motivation secured £0.50 million in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS) in 2020. These loans are repayable over four years between September 2021 and September 2025 and will therefore provide an important cash injection to support our charitable activities whilst we continue our recovery from the pandemic.

The financial outlook is considered in more detail in the 'Going Concern' section. Whilst the financial position remains challenging, however, there have been positive developments in 2022. Our supporters have responded magnificently to our Keep us Moving Appeal in the Spring, and the social enterprise has been boosted by some substantial new orders from customers.

Review of financial results

Total income generated was £2.47 million (2020: £2.38 million), of which £2.04 million was unrestricted (2020: £2.06 million) and £0.43 million was restricted (2020: £0.32 million). As at 31 December 2021 the charity had net liabilities of £47,000 (2020: net assets £0.61 million).

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

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

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

As noted above, our income in 2021 was, as in 2020, significantly below the levels seen before the Covid-19 pandemic.

Our largest source of income continues to be from sales of mobility products, which at £1.54 million was an improvement on 2020 (£1.42 million) but below the levels of around £2 million seen

before then. Sales of everyday mobility products comprise the bulk of these sales (£1.06 million) with sales of sports wheelchairs contributing a further £0.34 million. Unrestricted income from donations and legacies was £0.38 million (2020: £0.45 million), with slight falls in the level of unrestricted donations and gifts-in-kind.

In direct support of our programme activity the charity secured £0.26 million (2020: £0.20 million) from grant-makers including the UK Foreign, Commonwealth and Development Office and Comic Relief. This was supplemented by £0.10 million restricted donations from supporters (2020: £0.11 million).

Total expenditure was £3.13 million (2020: £2.87 million), of which £2.65 million was unrestricted or designated (2020: £2.64 million) and £0.48 million was restricted (2020: £0.23 million). Note 4 to the Financial Statements shows how these funds were spent. This includes £1.61 million on running Motivation Direct Limited, including the cost of purchasing wheelchairs for onward sale (2020: £1.52 million), £0.50 million on programme activity in Africa and South Asia (2020: £0.26 million), and £0.21 million on fundraising (2020: £0.33 million).

The overall result, after taking into account transfers between unrestricted and restricted funds,

was a deficit on unrestricted funds of £0.48 million (2020: deficit £0.56 million), meaning that the unrestricted reserves fell from £0.26 million to a shortfall of £0.22 million.

Our total level of restricted funds also fell during the year, as we successfully spent down the funds received and carried over from previous years in addition to restricted income received in 2021.

Reserves and reserves policy

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

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

The Trustees keep the reserves policy and the level of reserves held under constant review during the year. The Trustees have set a reserves policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end this target was £0.30 million (2020: £0.30 million) and the actual level

of unrestricted reserves was a deficit of £0.22 million (2020: surplus £0.26 million). An analysis of unrestricted, restricted and designated reserves comprises part of the notes to the Financial Statements. The trustees regularly review the balances on restricted funds. Restricted funds may be in deficit from time to time where donors provide funding in arrears of expenditure, or where it has not been possible to fundraise our full target for a particular project. Restricted funds in deficit at the year end (for example, Survival, Mobility and Independence (Kenya)), are in process of being resolved with funders and partners. Restricted funds in deficit at the year end are in process of being resolved with funders and partners.

Investment policy

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

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review

of updated forecasts to the end of 2023, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. There was a further fall in the level of unrestricted reserves in 2021 and we ended the year with negative unrestricted reserves of £0.22 million. As noted above, however, Motivation is able to continue operating despite this due to the financial support provided by the CBILS loans accessed during 2020.

Nevertheless the fact that Motivation currently has negative unrestricted reserves is a matter to which the Trustees are paying particular attention. Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe. The core forecast indicates that Motivation should make a small surplus in 2022 and return to positive unrestricted reserves by the end of 2023. In particular the level of sales in the social enterprise has started to recover in 2022, and a number of notifications of material legacies have also been received.

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and although this has lessened in 2022 other macro-economic trends are now emerging which could affect our ability to raise income, and increase our running costs, over the next year.

In light of these factors the Trustees have also considered downside scenarios planning to assess the potential financial impact of falling income and rising costs on Motivation. This scenario planning indicates that Motivation would be able to absorb some reductions in income and/or cost increases without significantly threatening its liquidity, although it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2023, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

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

Whilst we have full confidence in the plans in place to rebuild reserves, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The Trustees are mindful that the financial outlook is subject to change. Therefore we are reviewing the financial position closely on a monthly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

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

Angella's story

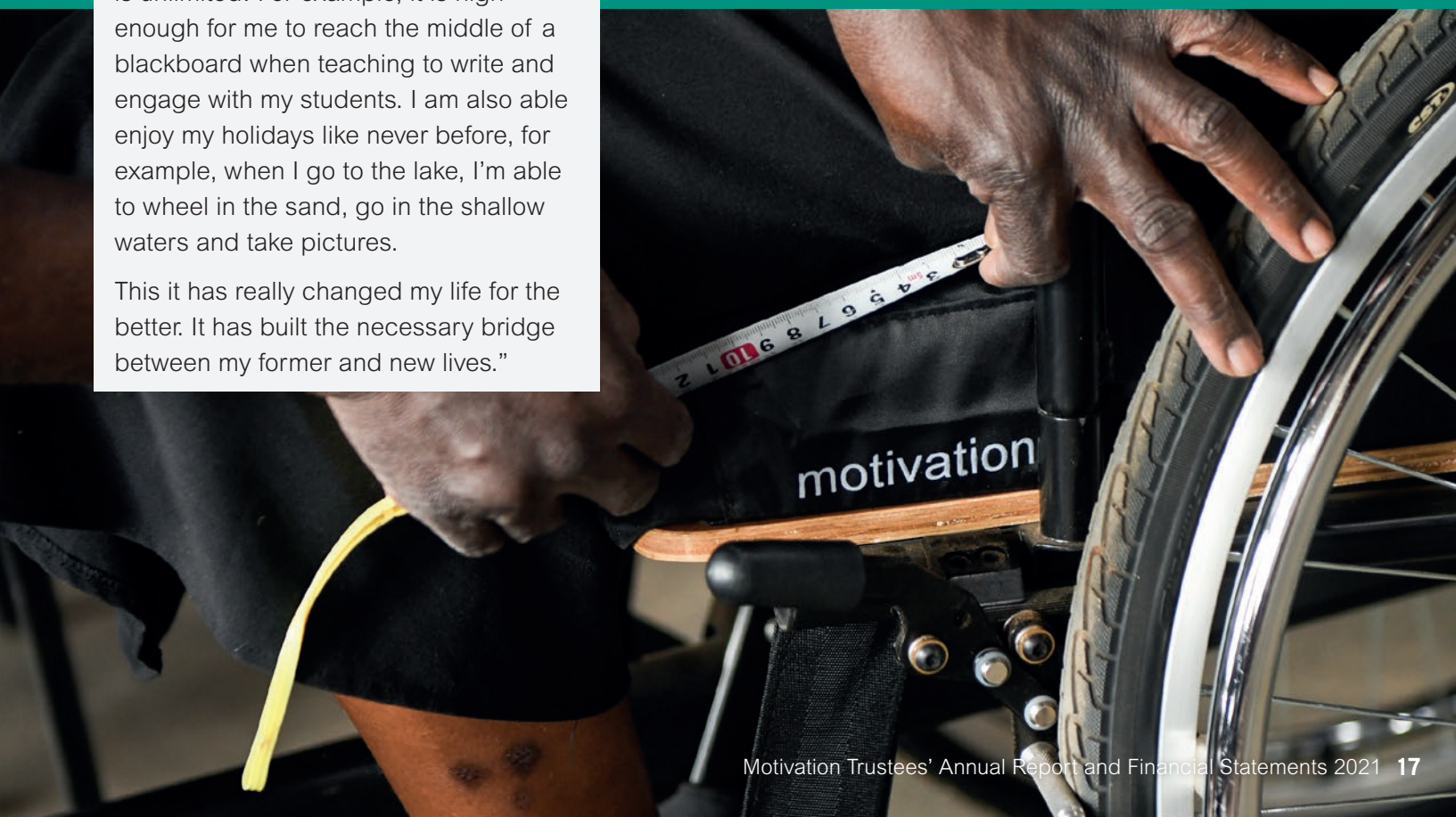
Angella is a wife, mother and primary school teacher from Malawi.

She told us about how she came across Motivation through the rehabilitation clinic she went to following a car accident a few months into her teaching career.

"I just had a life altering accident and was still in denial. The training by Motivation was like therapy because it took me through the process of acceptance. I was already on a wheelchair at the time of the training, but it was very uncomfortable and painful to wheel.

The wheelchair I got from Motivation is unlimited! For example, it is high enough for me to reach the middle of a blackboard when teaching to write and engage with my students. I am also able to enjoy my holidays like never before, for example, when I go to the lake, I'm able to wheel in the sand, go in the shallow waters and take pictures.

This it has really changed my life for the better. It has built the necessary bridge between my former and new lives."



2022 Objectives

Motivation's 2021–3 strategic goal is to drive change, so that the countries where we work provide the assistive technology and services that disabled people have a right to.

We have three key approaches

- Working with others: building effective, equitable partnerships to achieve more together than we do alone
- Demonstrating model solutions: innovating, problem solving, creating and evidencing practical solutions that support our advocacy efforts to influence others
- Amplifying user voices: recognising that disabled people determine and direct the change they want to see

Through 2022, we will use those approaches to work towards objectives against each of our six strategic priorities.

1 Be systematically informed by, and accountable to, our stakeholders. We will:

- Design and implement an online information platform for wheelchair users, informed by users' needs for information and signposting
- Work with partners in India to incorporate support for disabled women and girls in accessing information around health and menstruation within at least two trainings, and share the learning across the organisation
- Evolve and implement improved systems for user feedback in the development of at least one new product

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

- Grow revenue to at least £1.6million as the economy recovers from the effects of the pandemic, to provide income for the charity and its work
- Identify and secure at least two manufacturing and development partnerships to pilot commercially viable production of appropriate wheelchairs in Kenya as an alternative to unsustainable donated and imported wheelchair supply
- Gain funding for at least one new assistive technology product development

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

- Deliver at least two projects in each of the countries we work in that increase the independence, autonomy and inclusion of at least 500 disabled people in total
- Develop wheelchair service professionals through online and face to face training and mentoring

4 Gather and use evidence to demonstrate and drive impact. We will:

- Add latest sector research and Motivation project learning to our Evidence Library
- Identify core indicators and data collection tools to enable learning across projects
- Review and simplify project reporting templates and tools
- Complete evaluation of the India wheelchair provision project and share results

5 Catalyse change in policy and practice at local, national, regional and global levels. We will:

- Advocate for greater global investment in disability inclusion and in appropriate inclusion for disabled people in rehabilitation and healthcare in at least three key fora
- Encourage and participate in at least five efforts by sector, as a thought leader and via partnership, to promote inclusive access to assistive technology and provision
- Be bold in challenging the status quo of funders, institutions and multinational bodies and promoting new ways of sustainable product and service delivery which improve access to appropriate low-cost assistive technology and service provision

Teacher training

6 Achieve the greatest impact by localising, improving efficiency and strengthening governance. We will:

- Further strengthen the UK Board to increase expertise at voluntary income growth, clinical expertise and experience of global design and manufacturing
- Further strengthen the India Board to increase expertise at business development and advocacy
- Secure our financial future achieving at least £530,000 unrestricted and £620,000 restricted income so we can continue to deliver impact despite the effects of the Covid pandemic, cuts to UK overseas development assistance and the global economic downturn
- Strengthen the skills of the fundraising team to focus on high-value fundraising
- Improve the accuracy and frequency of our cashflow forecasting in order to build the organisation's financial resilience and adaptability
- Continue our focus on staff wellbeing especially given the personal challenges to staff of increased inflation and cost of living

Anthony, Isaac, Loy and Caroline are all primary school teachers in Uganda. They are using the skills they gained through Motivation's All Stars inclusive education and sports programme to make sure disabled children can come to and stay in school.

Anthony, a head teacher says "Inclusive sports will put children with disabilities in a better position to enjoy a better life at school, because of the skills I have acquired from the programme... [I] am really looking forward to changing negative attitude towards children and people with disabilities and treat them positively and equally with others."

Isaac (below) spoke of learning about equality of opportunity, based on each person's goals.

Loy adds that her key learning points are "how to handle children

with disabilities in class and application of inclusive learning practices. After the training [I] am envisaging, improvement of the environment, increased enrolment and provision of basic needs for children with disabilities".

Caroline explains "Inclusive education is the type of education that involves both the children with and without disabilities... I have learnt how to deal with children with disabilities – a skill I did not have before. Going forward this skill has opened my eyes to acquire more education in special needs education."



Structure, Governance and Management

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

Trustees

In 2021 the Board of Trustees consisted of between five and eight members who met at least four times a year.

We recruited three new Trustees who joined from March 2021 – Stephen Lightbown, David Green and Iffat Zafar appointed on 10 February 2021. Scott Roy retired from the Board 25 February 2021 and Prunella Bramwell-Davis retired from the Board on 26 January 2022. Sadly, Stephen Lightbown was unable to continue on the Board due to ill-health and resigned 14 July 2022.

The Board contributes specialist knowledge from their fields of expertise, including global development, disability, design, finance, sport and commercial management.

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

attends relevant training courses and then reports to the Trustees on key issues.

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

Chief Executive Officer

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

Founder Director

David Constantine MBE is an ambassador and advocate for Motivation and for the sector. He sits on the boards of international disability and development groups, where he advises on the importance of appropriate wheelchair provision. After 30 years' association with Motivation, David resigned on 31 December 2021.

Pay policy for senior staff

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

Staff

Motivation employed 49 staff across the UK and four regional offices in 2021, with an average of 26 on the UK payroll, 12 across Kenya, Malawi and Uganda, and 11 in the India team.

Volunteers

In 2021, we received ongoing support from numerous volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities. We'd especially like to mention John Sleight, who has supported our fundraising team in countless ways. We are unendingly grateful.

Equality, diversity and inclusion

We continue to champion diversity and inclusion across Motivation. We are committed to doing more to live out our values and to make all staff feel proud of Motivation as a diverse, inclusive employer.

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

We regularly seek feedback from staff throughout the organisation to ensure that everyone has opportunities to input on how Motivation is run and make suggestions for how we can improve.

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

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

Risk management

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

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

In 2021 the principal risk facing the organisation continued to be the global Covid-19 Pandemic and its impact on the safety of our staff, volunteers and beneficiaries, and on our financial sustainability. We continued to ensure that our teams complied with government regulations and guidance, minimising face-to-face contact where possible, and suspending programme activities if necessary. In terms of finances, we took steps to reduce core costs, and made further use of the UK Government's coronavirus job retention scheme.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. During 2021 all new staff and Trustee recruits received safeguarding training and read and signed our updated safeguarding and related policies (code of conduct, whistleblowing and anti-harassment and bullying).

All programme staff received comprehensive refresher training, working together through a sector-leading online course and including a specific, internally run, session around consent and storytelling.

Existing projects continue to take a proactive approach to safeguarding from project design and budgeting to implementation and evaluation. We also continue to work to ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memoranda of Understanding, and country-specific reporting and incident response pathways have been drafted.

We can always do better, and we are committed to continuous improvement. Our systems and processes are always under review as we deepen our 'if in doubt, report' culture. For example, in Q1 the safeguarding group led discussions around our safeguarding culture using a tool developed by BOND (the UK network for organisations working in international development), resulting in a prioritised action plan including ways of further simplifying, extending and encouraging reporting, especially for project participants; in Q2 we reviewed our incident responses in the previous year and in Q3 we ran a serious-incident scenario session.

The day-to-day work of safeguarding support transitioned from a Safeguarding Officer to an

Incident Team, with representatives from each region we work in and from the senior management team. The overall safeguarding responsibility sits with Motivation's CEO and is overseen by the Chair of the Board of Trustees, both of whom have experience of safeguarding practices in the UK disability and child services sectors.

Fundraising governance

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

Each year, we undertake a range of fundraising activities as detailed above. In 2021, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participants.

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

Our fundraising complaints process is published on our website. In 2021 we sent out 12,710 individual communications

via post and email and received no complaints. Our Supporter Promise outlines what we do to protect vulnerable people and to ensure that any fundraising activity does not cause unreasonable pressure or impact on a person's privacy.

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

Subsidiary Trading Company

Motivation Direct Limited is a wholly owned trading subsidiary undertaking that is fully consolidated within the parent charitable company's financial

statements. The principal reason for investing in a trading subsidiary is to generate profits that will be donated to the charity to use in furtherance of its charitable objective.

Statement of compliance

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

Public benefit statement

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

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



Reference and Administration Information

Motivation Charitable Trust, a private charitable company, limited by guarantee and not having share capital, incorporated and registered in England and Wales, UK, known by the abbreviated name “Motivation” and is headquartered in Bristol in the UK. Its company registration number is 3916496 and its charity number is 1079358. It operates two overseas regional offices in Kenya and India and is currently also operating in Malawi and Uganda.

Address of principal office

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

Trustees

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

Richard Hawkes (Chair)

Prue Bramwell-Davis

(resigned 26 January 2022)

Jen Browning

Nigel Daniel

David Green (appointed 10 February 2021)

Stephen Lightbown

(appointed 10 February 2021, resigned 14 July 2022)

Scott Roy

(resigned 25 February 2021)

Iffat Zafar

(appointed 10 February 2021)

Chief Executive Officer

Amanda Wilkinson

Founder Director

David Constantine MBE

(resigned 31 December 2021)

Company and Charity Secretary

Richard Churchill

(resigned 23 April 2021)

Giles Totterdell

(appointed 6 April 2021)

Key management personnel

Amanda Wilkinson

(Chief Executive Officer)

Biju Mathew

(Regional Director, South Asia)

Peter Mbuguah

(Regional Director, East Africa)

Richard Churchill

(Head of Finance & Compliance, resigned 23 April 2021)

Giles Totterdell

(Head of Finance & Compliance, appointed 6 April 2021)

Vickie Wood

(Head of Fundraising & Communications, resigned 15 October 2021)

Sara Gwynn

(Head of Programme Transition/Head of Policy and Advocacy)

Tony Rush

(Business Development Director)

Rebecca Andrews

(Head of Partnerships and Philanthropy, appointed 1 June 2022)

Our advisers

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

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

Legal Advisors: Various engaged as required

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

Statement of Trustees' Responsibilities

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

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

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity

and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

that this information has been communicated to the auditors.

Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 5 (2020, 5). The Trustees are members of the Charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity. The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 20th September 2022 and signed on their behalf by:



Richard Hawkes
Chair of Trustees



Independent auditor's report to the members of The Motivation Charitable Trust

Opinion

We have audited the financial statements of The Motivation Charitable Trust (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 December 2021 which comprise the consolidated statement of financial activities, group and charity balance sheets, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2021 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Material uncertainty related to going concern

We draw attention to note 1b in the financial statements, which notes that the Covid-19 pandemic, that resulted in a significant decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs for the Group in 2021, has continued into 2022 with the Trustees only expecting a recovery from Quarter 3 in 2022.

In auditing the financial statements, we have concluded

that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. As stated in note 1b, these event, along with the other matters as set forth in the Trustees Report, indicate that a material uncertainty exists that may cast significant doubt on the group's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the charity financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 24, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

respect of irregularities, including fraud. Based on our understanding of the charity and its industry, we identified that the principal risks of non-compliance with laws and regulations related to pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements.

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

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

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as pension legislation, the Companies Act 2006 and the Charities Act 2011.

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

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

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

There are inherent limitations in the audit procedures described above and the primary responsibility

for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of the audit report

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



Richard Bott (Senior Statutory Auditor) for and on behalf of Mazars LLP Chartered Accountants and Statutory Auditor

90 Victoria Street, Bristol, BS1 6DP

Date 28 September 2022

Financial Statements

Consolidated statement of financial activities

(incorporating Income and Expenditure Account) for the year ended 31 December 2021

	Note	Unrestricted £	Restricted £	Designated £	2021 Total £	Unrestricted £	Restricted £	Designated £	2020 Total £
Income and endowments from:									
Donations and legacies	2	376,577	101,738	–	478,315	447,490	111,677	93	559,260
Charitable activities	3	–	264,017	–	264,017		201,599	–	201,599
Other trading activities:									
Sale of mobility products		1,544,073	–	–	1,544,073	1,423,634	–	–	1,423,634
Other trading activities		108,773	66,201	4,437	179,411	185,175	8,933	–	194,108
Investment income:									
Bank interest		3,296	37	–	3,333	3,109	–	–	3,109
Total		2,032,719	431,993	4,437	2,469,150	2,059,408	322,209	93	2,381,710
Expenditure on:									
Raising funds:									
Cost of generating voluntary income		456,828	–	–	456,828	634,074	–	–	634,074
Cost of mobility products		1,609,395	–	–	1,609,395	1,524,691	–	–	1,524,691
Charitable activities		563,954	478,477	22,271	1,064,702	456,641	233,350	23,920	713,911
Total resources expended	4	2,630,178	478,477	22,271	3,130,926	2,615,406	233,350	23,920	2,872,676
Net income/ (expenditure) before transfers		(597,458)	(46,484)	(17,833)	(661,776)	(555,998)	88,859	(23,827)	(490,966)
Transfers between funds		116,238	(116,238)	–	–	4,283	(4,283)	–	–
Net movement in fund		(481,220)	(162,722)	(17,833)	(661,776)	(551,715)	84,576	(23,827)	(490,966)
Total funds brought forward		256,361	349,926	8,420	614,707	808,076	265,350	32,247	1,105,673
Total funds carried forward		(224,859)	187,204	(9,413)	(47,068)	256,361	349,926	8,420	614,707

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

The deficit for the financial year dealt with in the financial statements of the parent company was £637,000.

Balance sheet

As at 31 December 2021

	Note	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets					
Intangible fixed assets	10	1,162	9,295	1,162	9,295
Tangible fixed assets	11	132,985	169,250	132,985	169,250
Investments	12	–	–	1	1
		134,147	178,546	134,149	178,547
Current assets					
Debtors	13	153,549	257,144	86,450	397,728
Stock		37,854	5,675	–	–
Cash and bank and in hand		367,595	974,715	190,188	473,408
		558,998	1,237,534	276,638	871,136
Liabilities					
Creditors: amounts falling due within one year	14	(406,880)	(345,899)	(128,263)	(57,075)
Net current assets		152,118	891,635	148,375	814,061
Total assets less current liabilities		286,263	1,070,181	282,524	992,606
Creditors: amounts falling due after more than one year	16	(333,333)	(455,474)	(200,000)	(273,161)
Net assets	18	(47,068)	614,707	82,524	719,445
Funds	21				
Restricted funds		187,204	349,925	187,204	349,925
Unrestricted funds					
Designated funds		(9,413)	8,420	(9,413)	8,420
General funds		(224,859)	256,362	(95,267)	361,100
Total charity funds		(47,068)	614,707	82,524	719,445

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

Approved by the Trustees on 20 September 2022 and signed on their behalf by



Richard Hawkes

Chair of the Trustees

Notes to the financial statements

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

1 Accounting policies

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

a) Accounting conventions

The consolidated financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. They follow the recommendations in the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) Charities SORP (FRS 102), and the Companies Act 2006.

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31 December 2021. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a deficit of £631,578 (2020: £95,868 deficit). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

The trustees have assessed Motivation's ability to continue as a going concern. The trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2023, and a consideration of key risks, including Covid and the macro-economic climate, that could negatively affect the Charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the Charity's running costs. There was a further fall in the level of unrestricted reserves in 2021 and we ended the year with negative unrestricted reserves of £0.22million. As noted above, however, Motivation is able to continue operating despite this due to the financial support provided by the CBILS loans accessed during 2020.

Nevertheless the fact that Motivation currently has negative unrestricted reserves is a matter to which the trustees are paying particular attention. Regular forecasting and scenario planning is undertaken to ensure there is a realistic plan to rebuild reserves over an acceptable timeframe. The core forecast indicates that Motivation should make a small surplus in 2022 and return to positive unrestricted reserves by the end of 2023. In particular the level of sales in the social enterprise has started to recover in 2022, and a number of notifications of material legacies have also been received.

The trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and although this has lessened in 2022 other macro-economic trends are now emerging which could affect our ability to raise income, and increase our running costs, over the next year.

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

it would prolong the time needed to return to positive reserves. However, a more substantial fall in income or spike in costs would increase the liquidity risk, especially in the second half of 2023, and potentially require further mitigating actions to be taken. Options would include further reductions in core costs, or the raising of new finance.

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

Whilst we have full confidence in the plans in place to rebuild reserves, we recognise that in common with many organisations at this challenging time a material uncertainty exists which, if our multiple income streams continue to be negatively impacted over a prolonged period, may cast some doubt on the Group and Company's ability to continue as a going concern.

The trustees are mindful that the financial outlook is subject to change. Therefore we are reviewing the financial position closely on a monthly basis. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

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

c) Incoming resources

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

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

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

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

d) Funds accounting

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

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

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

e) Resources expended

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

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

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

f) Costs of generating voluntary income

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

g) Costs of mobility products

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

h) Support costs

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

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

Cost of generating voluntary income	39.9%
Charitable activities	60.1%
Other	0.0%

i) Material uncertainties and judgements

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

j) Intangible fixed assets

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

Computer software	20% straight line
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k) Tangible fixed assets

UK expenditure on fixed assets is capitalised where it exceeds £500. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

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

l) Stock

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Financial instruments

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

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

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

p) Pension contributions

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

q) Foreign currency transactions

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

r) Liabilities

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

s) Termination benefits

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

2 Donations and legacies

	Unrestricted £	Restricted £	Designated £	2021 Total £	Unrestricted £	Restricted £	Designated £	2020 Total £
Donations	335,555	101,738	–	437,293	377,308	111,677	93	489,078
Gifts in kind (see note 9)	8,742	–	–	8,742	32,520	–	–	32,520
Legacies	32,280	–	–	32,280	37,662	–	–	37,662
Total	376,577	101,738	–	478,315	447,490	111,677	93	559,260

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

Restricted	Unrestricted
Herman Miller Cares Foundation	The Rub White Charitable Trust
Otto Bock	The Lyndal Tree Foundation
	The Peacock Charitable Trust
	The Patrick and Helena Frost Foundation
	Otto Bock

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

There were no donations from trustees (2020: nil).

3 Incoming resources from charitable activities

		2021 Total	2020 Total
Restricted income: Grants		£	£
The Beatrice Laing Charitable Trust	Survive and Thrive – Malawi	5,000	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	11,993	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	4,595	–
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	4,178	–
Comic Relief	Survive and Thrive – Malawi	88,191	58,905
Equally Able Foundation	Kenya Covid Response	–	19,264
UK Foreign, Commonwealth and Development Office	All Stars – Uganda	76,057	–
UK Foreign, Commonwealth and Development Office	Ready, Willing and Able – Kenya	11,460	35,443
Million Dollar Round Table Foundation	Survive and Thrive – Malawi	10,817	–
NLCF Big Lottery Fund	Rebuilding Lives, Growing Livelihoods - Tanzania	–	146
The Rathbone Trust	India Covid Response	–	500
The Rathbone Trust	Malawi Covid Response	–	500
St. James' Place Charitable Foundation	It Takes a Village to Raise a Child – Uganda	–	5,000
St. James' Place Charitable Foundation	Uganda Covid Response	–	5,000
St. James' Place Charitable Foundation	Survive and Thrive – Malawi	10,000	–
The Souter Charitable Trust	Survive and Thrive – Malawi	3,000	–
True Colours Trust	Supporting the Survival and Inclusion of Disabled Children in Malawi	–	56,841
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives	28,726	–
The White Top Foundation	All Stars – Uganda	10,000	–
Anonymous Trust	It Takes a Village to Raise a Child – Uganda	–	10,000
Anonymous Trust	Uganda Covid Response	–	10,000
		264,017	201,599

4 Total resources expended

	Cost of generating voluntary income £	Trading costs £	Charitable activities £	Governance and support costs £	2021 Total £
Grants, products and materials (note 8)	–	–	42,629	4,869	47,498
Cost of products sold	–	1,040,553	–	–	1,040,553
General project costs	–	–	82,211	7,081	89,292
Staff costs (note 6)	180,427	391,868	175,318	562,283	1,309,895
Other staff costs	754	–	5,347	16,711	22,813
Consultancy	4,100	14,862	55,364	55,051	129,376
Legal and professional fees	–	–	10,516	21,557	32,072
MDL overheads	–	150,599	–	–	150,599
Travel and transportation	1,316	–	54,730	14,483	70,529
Fundraising and publicity	17,001	–	6,212	2,461	25,674
Office resources	7,094	–	64,892	36,679	108,665
Depreciation	–	–	–	39,568	39,568
Finance costs	1,450	1,336	3,530	40,707	47,024
Foreign exchange gains/losses	–	10,177	42	(24)	10,153
Sundry expenditure	–	–	–	7,215	7,215
Total resources expended	212,142	1,609,395	500,790	808,599	3,130,926
Support costs	244,686	–	563,912	(808,599)	–
Total resources expended	456,828	1,609,395	1,064,702	–	3,130,926
	Cost of generating voluntary income £	Trading costs £	Charitable activities £	Governance and support costs £	2020 Total £
Grants, products and materials (note 8)	55	–	41,796	45,367	87,217
Cost of products sold	–	979,313	–	–	979,313
Staff costs (note 6)	278,105	413,853	130,369	469,860	1,292,188
Other staff costs	1,364	–	1,925	34,166	37,454
Consultancy	15,843	11,332	21,124	65,305	113,604
Legal and professional fees	3,000	–	1,185	13,355	17,539
MDL overheads	–	117,617	–	–	117,617
Travel and transportation	3,685	–	27,712	24,007	55,404
Fundraising and publicity	23,115	–	17	3,291	26,424
Office resources	6,726	–	26,658	18,134	51,517
Depreciation	–	–	218	42,364	42,581
Finance costs	1,592	1,420	1,477	5,222	9,711
Foreign exchange gains/losses	–	–	391	21,651	22,041
Sundry expenditure	–	1,157	8,271	10,636	20,064
Total resources expended	333,485	1,524,691	261,143	753,357	2,872,676
Support costs	300,589	–	452,768	(753,357)	–
Total resources expended	634,074	1,524,691	713,911	–	2,872,676

5 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Amortisation of intangible fixed assets	8,133	8,133
Depreciation of tangible assets	31,436	33,325
Auditors' remuneration:		
Audit	16,000	13,240
Other services	1,550	1,550
Trustees' reimbursed expenses	111	462

6 Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2021	2020
	£	£
Salaries and wages	886,445	888,606
Severance pay	20,521	–
Social security costs	79,813	64,080
Pension contributions	57,522	59,623
Total costs for UK contracted staff	1,044,302	1,012,309
Total salary costs for field-based staff overseas	265,594	279,875
Total staff costs for the charity (as shown in note 4)	1,309,895	1,292,184

Two employees earned more than £60,000 during the year (2020: three):

	2021	2020
	No.	No.
£60,000 - £60,999	1	1
£70,000 - £70,999	1	1
£80,000 - £80,999	–	1

The charity trustees were not paid or received any other benefits from employment. One trustee was reimbursed travel expenses of £111. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary, comprise the trustees, the Chief Executive Officer, Founder Director, Head of Fundraising and Communications, Head of Programme Transition, Regional Director Africa, Regional Director South Asia, Business Development Director, and Head of Finance and Compliance. The total employee benefits of key management personnel for the group were £436,438 (2020: £457,739). The total employee benefits of the Chief Executive Officer are in the range £70,000 - £79,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were seven severance payments made to employees in 2021 (2020: none).

The average number of UK employees during the year was 26 (2020: 29).

Full time equivalents	2021	2020
	No.	No.
Costs of generating voluntary income	7	9
Charitable activities	8	6
Trading	8	9
	23	24

7 Taxation

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

8 Grants payable including products and material donations

	2021 £	2020 £
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	–	7,529
Rebuilding lives, growing livelihoods (Tanzania)	–	2,925
Ready, Willing and Able (UK Aid Match) (Kenya)	–	5,901
Christadelphian Meal-a-Day Fund (Kenya)	26	–
All Stars (UK Aid Match) (Kenya)	1,030	18,284
Survive and Thrive (Comic Relief) (Malawi)	–	32
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	944	–
Intermediate Technical Training (Somalia)	31	–
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	–	3,152
Covid response (India)	–	2,679
Covid response II (India)	5	685
Lotus Flower Trust project (India)	4,489	–
Wheelchair Service Provision Chennai (India)	4,543	–
Navi Chaitanya (India)	5,239	–
Breaking Barriers (India)	12,975	–
Building Back Better (India)	3,565	–
India wheelchair provision	9,531	–
Innovation (3D printing) (Google)	–	79
Transfer of technology (ALIMCO)	251	–
Provision through other programmes	4,869	538
	47,498	41,804

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

9 Gifts in kind and intangible income

	2021 £	2020 £
Fundraising and publicity costs	2,020	3,780
Travel (flights and train)	–	420
Venue space	200	8,059
Consultancy and staff training	–	9,930
Legal and professional	3,751	3,000
Computer software	2,771	7,331
	8,742	32,520

10 Intangible fixed assets – Group and Charity

	Computer software £	Total £
Cost at 1 January 2021	145,664	145,664
Additions in year	–	–
Disposals in year	–	–
Cost at 31 December 2021	145,664	145,664
Amortisation at 1 January 2021	136,368	136,368
Charge for the year	8,133	8,133
On disposals	–	–
Amortisation at 31 December 2021	144,501	144,501
Net book value at 31 December 2021	1,162	1,162
Net book value at 1 January 2021	9,295	9,295

11 Tangible fixed assets

Group	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2021	49,814	255,202	58,715	363,731
Additions in year	2,375	–	–	2,375
Disposals in year	–	(19,709)	–	(19,709)
Cost at 31 December 2021	52,189	235,493	58,715	346,397
Accumulated depreciation at 1 January 2021	40,402	103,706	50,373	194,481
Charge for the year	3,273	23,427	4,736	31,436
On disposals	–	(12,506)	–	(12,506)
Accumulated depreciation at 31 December 2021	43,675	114,627	55,109	213,411
Net book value at 31 December 2021	8,514	120,866	3,605	132,985
Net book value at 1 January 2021	9,412	151,496	8,342	169,250

Charity	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2021	48,665	255,202	18,942	322,809
Additions in year	2,375	–	–	2,375
Disposals in year	–	(19,709)	–	(19,709)
Cost at 31 December 2021	51,040	235,493	18,942	305,475
Accumulated depreciation at 1 January 2021	39,253	103,706	10,600	153,599
Charge for the year	3,273	23,427	4,736	31,436
On disposals	–	(12,506)	–	(12,506)
Accumulated depreciation at 31 December 2021	42,526	114,627	15,336	172,489
Net book value at 31 December 2021	8,514	120,866	3,605	132,985
Net book value at 1 January 2021	9,412	151,496	8,342	169,250

12 Investments

Group	2021	2020
	£	£
Unlisted investment in subsidiary	–	–

Charity	2021	2020
	£	£
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ended 31 December 2021 are as follows:

	2021	2020
	£	£
Turnover	1,584,542	1,423,634
Cost of sales	(1,040,553)	(979,313)
Gross profit	543,988	444,321
Administrative costs	(568,842)	(545,379)
Net profit	(24,854)	(101,058)

Net liabilities are £129,593 (2020: net liabilities £104,739) and share capital is £1 (2020: £1).

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

13 Debtors

	Group	Group	Charity	Charity
	2021	2020	2021	2020
	£	£	£	£
Trade debtors and donations due	94,826	200,361	14,652	33,531
Prepayments	49,392	17,651	49,392	17,651
Other debtors	9,331	39,132	9,331	8,035
Amounts owed by Group companies	–	–	13,076	338,511
	153,549	257,144	86,450	397,728

14 Creditors: amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	163,725	154,408	14,639	18,491
Taxation and social security	17,544	121	17,544	121
Other creditors	195	–	195	–
Accruals and deferred income	100,417	146,843	20,887	11,623
Loans	125,000	44,527	75,000	26,840
	406,880	345,899	128,263	57,075

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

15 Creditors: Analysis of movement of deferred income

	Group £	Charity £
Deferred income at the start of the year	94,314	–
Amounts from previous periods released to the Consolidated Statement of Financial Activities	(94,314)	–
Income deferred in the current year	83,128	8,638
Deferred income at the end of the year	83,128	8,638

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

16 Creditors: amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Loan	333,333	455,474	200,000	273,161

17 Obligations under operating leases

	2021 £	2020 £
Amounts due in < 1 year	6,929	49,846
Amounts due in 2 – 5 years	–	7,083
	6,929	56,929

Lease payments recognised as an expense during the year were £50,000 (2020: £50,546).

18 Analysis of net assets

	General funds £	Restricted funds £	2021 Total funds £	General funds £	Restricted funds £	2020 Total funds £
Intangible fixed assets	1,162	–	1,162	9,295	–	9,295
Tangible fixed assets	132,985	–	132,985	169,250	–	169,250
Net current assets	(35,086)	187,204	152,118	541,710	349,926	891,636
Creditors: amounts falling due after more than one year	(333,333)	–	(333,333)	(455,474)	–	(455,474)
Net assets at 31 December	(234,272)	187,204	(47,068)	264,781	349,926	614,707

19 Commitments

On 20 February 2017 the charity signed a 10 year lease, with a break clause after five years, for new premises at Sheene Road Bristol. On 18 August 2021 the charity served notice of its intention to exercise the break clause, and the lease was terminated on 21 February 2022. As at 31 December 2021 the total commitment remaining until the expiry of the lease was £6,929. Lease payments were made quarterly in advance, and therefore there were no further payments due as at 31 December 2021.

20 Related party transactions

During the year £153,017 was recognised as income relating to management service charges and the apportionment of staff time with the subsidiary Motivation Direct Limited. £13,076 remains outstanding at the year end. There were no other related party transactions requiring disclosure.

21 Movements in funds

	As at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2021 £
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	–	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	1
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	1	–	–	–	1
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(29,384)	–	–	–	(29,384)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	59,611	–	(3)	(59,610)	4
Ready, Willing and Able (UK Aid Match) (Kenya)	(5,072)	11,460	–	–	6,388
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	–	(7,356)
Christadelphian Meal-a-Day Fund (Kenya)	1,016	–	–	(1,016)	–
All Stars (UK Aid Match) (Uganda)	12,071	76,057	(105,834)	–	(17,706)
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	(35,423)	–
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	59,763	–	–	(59,763)	–
Motivation Wheelchair fund	13,585	4,640	(268)	(179)	17,778
Innovation (3D printing) (Google)	37	–	–	–	37
Development of folding 3-wheeler	119	–	–	–	119

	As at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2021 £
MP33 DIMS build and training	(1,257)	–	–	–	(1,257)
TRT consultancy projects	73,576	16,956	–	–	90,532
Survive and Thrive (Comic Relief) (Malawi)	56,684	117,019	(99,074)	–	76,629
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	28,458	14,608	(35,453)	–	7,614
Covid Response (Kenya)	(5,145)	11,548	(16,661)	–	(10,258)
Covid Response (Malawi)	(9,353)	(277)	(41,913)	59,610	8,066
Covid Response (Uganda)	9,105	–	(7,103)	–	2,002
LDS Evaluation (India)	13,632	–	(10,721)	(1,012)	1,899
Covid Response (India)	(2,089)	–	–	–	(2,089)
Covid Response II (India)	34,090	–	(2,705)	(34,770)	(3,385)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	–	4,595	(7,566)	–	(2,971)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	4,531	(5,176)	–	(645)
Intermediate Technical Training (Kenya)	–	2,231	(1,695)	–	536
Intermediate Technical Training (Somaliland)	–	1,653	(1,210)	–	444
Intermediate Technical Training (Somalia)	–	10,616	(11,088)	–	(472)
Lotus Flower Trust (India)	–	–	(6,113)	1,797	(4,316)
Wheelchair Service Provision Chennai (India)	–	4,350	(6,083)	–	(1,733)
Navi Chaitanya (India)	–	13,906	(13,278)	–	628
Breaking Barriers (India)	–	21,640	(14,861)	–	6,779
Building Back Better (India)	–	17,214	(12,726)	–	4,487
Motivation App (India)	–	69	(20,403)	34,770	14,436
Covid Response III (India)	–	23,744	(14,470)	–	9,275
Developing Parasports Talent in India	–	10,453	–	–	10,453
ALIMCO Training Consultancy (India)	–	2,064	(1,421)	–	643
Intermediate Technical Training (Bangladesh)	–	6,014	(1,164)	–	4,850
International Society of Wheelchair Professionals initiatives	–	28,726	(25,658)	–	3,068
Jivanopadhi (India)	–	–	(3,615)	–	(3,615)
Care and Share (India)	–	–	(1,677)	–	(1,677)
India wheelchair provision I	–	8,753	–	(12,607)	(3,854)
India wheelchair provision II	–	19,423	(9,531)	(9,050)	841
Total restricted funds	349,928	431,993	(478,477)	(116,238)	187,205
Designated fund					
Transfer of technology (ALIMCO)	8,420	4,437	(22,271)	–	(9,413)
Total designated fund	8,420	4,437	(22,271)	–	(9,413)
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	349,708	448,178	(1,020,782)	116,238	(106,658)
Motivation Direct Limited	(93,349)	1,584,542	(1,609,395)	–	(118,203)
Total unrestricted fund	256,359	2,032,719	(2,630,178)	116,238	(224,861)
TOTAL FUNDS	614,707	2,469,150	(3,130,926)	–	(47,068)

Prior year

	As at 1 Jan 2020 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2020 £
Restricted funds					
Core costs fundraising (Kenya)	1,000	(1,000)	–	–	–
Empowering People with Disabilities (Kenya)	10,412	–	–	–	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	1
Rebuilding lives, growing livelihoods (Tanzania) (2017-19)	23,506	145	(21,174)	(2,476)	1
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	(18,441)	–	(10,943)	–	(29,384)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	33,376	58,045	(31,810)	–	59,611
Ready, Willing and Able (UK Aid Match) (Kenya)	(95)	35,427	(40,405)	–	(5,072)
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	31,644	16,000	(54,217)	(783)	(7,356)
Christadelphian Meal-a-Day Fund (Kenya)	4,932	–	(3,916)	–	1,016
All Stars (UK Aid Match) (Uganda)	20,000	10,250	(18,179)	–	12,071
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	–	35,423
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	62,897	–	(3,134)	–	59,763
Motivation Wheelchair fund	8,459	6,150	–	(1,024)	13,585
Innovation (3D printing) (Google)	3,319	–	(3,282)	–	37
Development of folding 3-wheeler	1,927	–	(1,808)	–	119
MP33 DIMS build and training	(1,257)	–	–	–	(1,257)
TRT consultancy projects	48,247	25,719	(391)	–	73,576
Survive and Thrive (Comic Relief) (Malawi)	–	58,905	(221)	–	58,684
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	–	28,458	–	–	28,458
Covid Response (Kenya)	–	19,264	(24,410)	–	(5,145)
Covid Response (Malawi)	–	869	(10,222)	–	(9,353)
Covid Response (Uganda)	–	15,000	(5,895)	–	9,105
LDS Evaluation (India)	–	13,632	–	–	13,632
Covid Response (India)	–	575	(2,663)	–	(2,089)
Covid Response II (India)	–	34,770	(681)	–	34,090
Total restricted funds	265,350	322,209	(233,350)	(4,283)	349,926
Designated fund					
Transfer of technology (ALIMCO)	32,247	93	(23,920)	–	8,420
Total designated fund	32,247	93	(23,920)	–	8,420
Unrestricted funds					
General funds (incl regional offices, trading and training projects)	800,368	635,774	(1,090,715)	4,283	349,710
Motivation Direct Limited	7,708	1,423,634	(1,524,691)	–	(93,349)
Total unrestricted fund	808,076	2,059,408	(2,615,406)	–	256,361
TOTAL FUNDS	1,105,673	2,381,710	(2,872,676)	–	614,707

Purpose of restricted funds

Core costs fundraising (Kenya) African core programme funding.

Empowering People with Disabilities (Kenya) Helping people with disabilities out into their communities through assessing, prescribing and fitting 576 wheelchairs through trained services. Developing five wheelchair services to provide wheelchairs to WHO Basic Level, and ensuring they deliver a high-quality service.

Improving the Mobility and Quality of Life for Children at Ngale School (Kenya) Improving the mobility and quality of life for children at Ngale school, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.

Rebuilding lives, growing livelihoods (Tanzania) (2017-19) Working in partnership with the Kilimanjaro Association of Spinal Cord Injuries (KASI) and Moshi Cooperative University (MoCU) to increase economic empowerment and secure livelihoods of people with spinal cord injuries in the Kilimanjaro and Arusha regions.

Survival, Mobility, Independence (further development of Access Kenya) (Kenya) Supporting and mentoring wheelchair services running at Intermediate Level. Training for wheelchair users, follow-up visits by trained wheelchair service staff, and WHO Intermediate refresher training for 12 technicians and clinicians.

Supporting the Survival and Inclusion of disabled children (Malawi) (2018) Building on the previous three-year DFID project continuing to consolidate the Parent Training programme, providing wheelchairs to disabled children and supporting Village Savings Schemes. Parent Carer programme and Peer Training courses.

Ready, Willing and Able (UK Aid Match) (Kenya) Changing attitudes and equipping disabled people in Kenya with the practical knowledge, skills and the confidence needed to get back into employment or enter the workforce for the first time. Working with communities and businesses to challenge the discrimination that leads to the exclusion of disabled people in society and in the workplace.

Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda) Addressing the lack of access to health services and opportunities for participation, experienced by children who live in West and Central Uganda, primarily remote and rural, regions of Uganda, and who have mobility impairments.

Christadelphian Meal-a-Day Fund (Kenya) Repairs and Maintenance training for the staff at Nalondo School, including intermediate level training, ongoing mentorship and visits from peer mentors (adult wheelchair users) for disabled children.

All Stars (UK Aid Match) (Uganda) Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.

Appropriate Wheelchair Provision through the MID partner network – Phase II (India) Providing technical support in establishing the required infrastructure and integration of wheelchair provision, delivery of WHO curriculum-based training courses, mentoring support to partner staff, providing products on a cost-sharing basis.

Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India) Building capacity of government institutions in wheelchair services by working with partners and improving delivery.

Motivation Wheelchair fund Global Wheelchair Fund to which individuals or organisations can donate to enable Motivation to provide wheelchairs to people who cannot afford to pay for their own, through partner services.

Innovation (3D printing) (Google) Development of an online database of computer-aided drawing designs for postural support devices, which can be digitally amended to meet the body dimensions of a wheelchair user and printed using appropriate materials through a 3D printer.

Development of folding 3-wheeler Development of a folding 3-wheeler wheelchair.

MP33 DIMS build and training DIMS build and training – innovative wheelchair sizing project.

TRT consultancy projects Training and consultancy for wheelchair service projects.

Survive and Thrive (Comic Relief) (Malawi) Improving the early development of children with cerebral palsy through increasing parent/carer knowledge, skills and peer support, and increasing early identification and referral to Malawi's complex-seating wheelchair services.

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

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

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

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

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

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

Covid Response II (India) Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India – follow up to initial project.

Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga) To provide wheelchairs and other mobility aids and related services to people with disabilities in Muranga County, Kenya.

Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi) To provide wheelchairs and other mobility aids and related services to people with disabilities in Malawi.

Intermediate Technical Training (Kenya) Delivery of WHO intermediate wheelchair training service package to local disability awareness and support organisations in Kenya.

Intermediate Technical Training (Somaliland) Delivery of WHO intermediate wheelchair training service package to a local disability awareness and support organisation in Somaliland.

Intermediate Technical Training (Somalia) Delivery of WHO intermediate wheelchair training service package to ICRC staff in Somalia.

Lotus Flower Trust (India) Identify, assess and prescribe appropriate wheelchairs to 25 people with disabilities in Ladakh.

Wheelchair Service Provision Chennai (India) To improve the quality of life for 75 children and young adults with severe and multiple disabilities in poor families in Chennai, enabling them to become mobile, remain healthy and participate fully in community life.

Navi Chaitanya (India) To identify, assess, and prescribe appropriate seating and mobility devices to 25 wheelchair users.

Breaking Barriers (India) To support 100 women and girls with severe and multiple disabilities to have better health and opportunities to access education, employment and social inclusion within families and communities.

Building Back Better (India) To identify, assess, and prescribe appropriate seating and mobility devices to 25 girls who are wheelchair users.

Motivation App (India) Information support for wheelchair users across India-Life with COVID-19.

Covid Response III (India) To work with local health services in Andhra Pradesh to ensure that wheelchair users have access to the state's Covid vaccination programme.

Developing Parasports Talent in India To provide sports wheelchairs to 25 para-sport athletes, primarily wheelchair basketball players.

ALIMCO Training Consultancy (India) To provide WHO basic level training to 30 professionals from ALIMCO. This will help ALIMCO to start wheelchair provision following WHO guidelines.

Intermediate Technical Training (Bangladesh) To deliver WHO basic/intermediate wheelchair service training packages to CRP Bangladesh.

International Society of Wheelchair Professionals initiatives To develop training programmes for the International Society of Wheelchair Professionals and support the formation of new working groups and other resources for the wheelchair sector in India.

Jivanopadhi (India) Empowering people with spinal cord injury. wheelchair services and rural community-based livelihoods opportunities to ten people with spinal cord injuries or their carers in East Godavari District, Andhra Pradesh.

Care and Share (India) Fostering skills of parents and care givers on handling their child in a home setting, supporting 20 parents and carers of children with cerebral palsy and multiple disabilities in Chamaraajanagar district, Karnataka.

India wheelchair provision I Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.

India wheelchair provision II Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.



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