

Trustees' Annual Report and Financial Statements 2022

For the year ending 31 December 2022



motivation



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Chair's Introduction



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

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

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

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

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

We owe our successes this year to all of you.

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

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

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

Richard Hawkes
Chair of Trustees

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

CEO's Introduction



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

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

That's why we are proud to be working hard to advocate and build this provision within the health and social structures of the countries we work in. We have

absolute conviction that this is not only the right thing to do but also makes sound economic and social sense. A community where no one is left behind is better for everyone.

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

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

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

Amanda Wilkinson
Chief Executive Officer

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

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

About Us

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

Access to assistive technology is a right, not a privilege

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

Statistics like this drive the work we do at Motivation.

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

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

useful for the people powering them, long lasting and value for money.

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

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

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

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

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

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

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

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

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

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



I am a 14-year-old girl who has a physical disability. Most of the time, I am laughed at and called names. My mum finds it difficult to take care of me because I sometimes need

expensive medicines. My mother sells maize by the roadside to earn income. Before I was not going to school regularly. But that changed when some peer mentors and coaches came to the community and told us about the enrolment of children with disabilities in school and free primary education.

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

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

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

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

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

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

I was welcomed very happily by the headteacher, and the teachers were friendly. They gave me an interview and I passed. Even though I was older

than normal for primary school, it didn't matter, I was glad to be there.

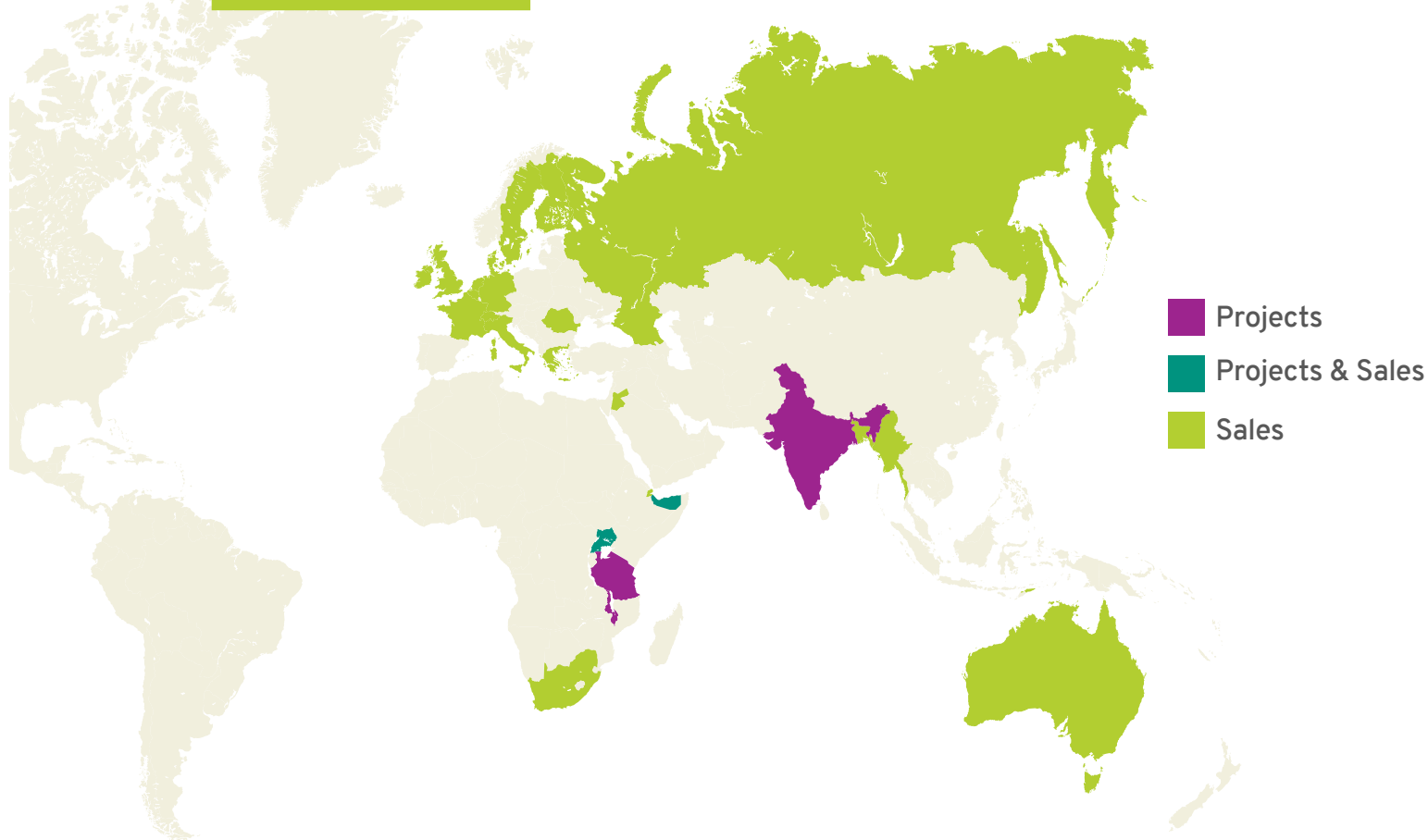
When I started school, my fellow children told me that there were many sports that I could play. My teacher, who was trained as a coach, introduced me to a variety of games like athletics. I realised that sports were important for my life, and I was given the opportunity to represent my town in a competition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

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



Our Impact in 2022

Projects and Product sales



Improving quality of life

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

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

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

More access to AT

65 sports chairs made available to sports clubs members

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

Stronger wheelchair services

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

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

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

Better support

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

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

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

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

Peer networking

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

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

User leadership

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

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

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

If we assume that the impact cascades out to:

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

... it is reasonable to estimate that

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

Partners

Partnerships are critical to our work

We could not achieve what we do without them

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

**AIC Kajiado Child
Care Centre** (Kenya)

**Association of the Physically
Disabled of Kenya**

Bethany Kids (Kenya)

Caritas

**Centre for Disability and
Development** (Bangladesh)

**Centre for Rehabilitation
of Paralyse** (Bangladesh)

**Composite Rehabilitation
Centre** (India)

**Divyang Mythri
Sports Academy** (India)

**Gulu Disabled Persons
Union** (Uganda)

**Gulu Regional Referral
Hospital** (Uganda)

Humanity and Inclusion

Indian Institute of Technology

**International Committee
of Red Cross**

**Jomo Kenyatta University
of Agriculture and
Technology** (Kenya)

Kara Medical Foundation (India)

**Kenya Institute of
Special Education**

**Kibwezi Disabled People
Organisation** (Kenya)

Lathika Roy Foundation (India)

MACOHA (Malawi)

Makueni County Government
(Kenya)

**Malawi Against Physical
Disabilities**

**Margadarshi, The Association
of People with Disabilities** (India)

**Mau Disability Community
Centre** (Kenya)

**Ministry of Gender, Disability
and Social Welfare** (Malawi)

Ministry of Health Kenya

Ministry of Health Malawi

**Ministry of Social
Protection Kenya**

**Mulago Orthopaedic
Workshop** (Uganda)

Muranga County Government
(Kenya)

Nalondo Special School (Kenya)

**National Council for Persons
with Disabilities** (Kenya)

**National Institute of Speech
and Hearing** (India)

**Nyabondo Rehabilitation
Centre** (Kenya)

**Poovanthi Institute
of Rehabilitation and
Elderly Care** (India)

**Prakhyata Abhinand
Charitable Trust** (India)

**Queen Elizabeth
Central Hospital** (Malawi)

**Rajasthan Mahila
Kalyan Mandal** (India)

**Spastic Society of
Tamilnadu** (India)

**State Government of
Karnataka** (India)

Teeed Foundation (India)

**The Association of People
with Disabilities** (India)

**Uganda National Association
of Cerebral Palsy**

**Uganda Society for
Disabled Children**

**Voluntary Organisation for
International Cooperation**
(Kenya)

Walkabout Foundation (Kenya)

**Wheelchair Basketball
Federation of India**

World Health Organisation
World Relief Malawi

We achieve more together than we can alone

Our Staff in Action

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

On this page, we are proud to offer a glimpse of our incredible team in action, showcasing their passion and enthusiasm. And we want

to extend our gratitude to those who are not pictured here. We recognise the immense importance of our Finance, HR, Fundraising, Administration, Logistics, Clinical, Technical and Communications teams, whose behind-the-scenes efforts provide the necessary support and infrastructure for our work. Their expertise, professionalism, and dedication are invaluable to our success.

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

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



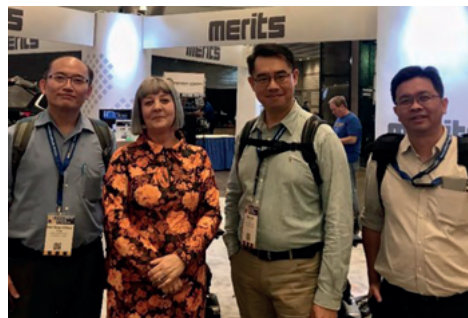
Master Trainers! Our global team of clinical and technical staff meet face to face for the first time, along with trainer Rachel Lassman from London School of Tropical Hygiene and Medicine.



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



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



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



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

Achievements and Performance

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

But we still succeeded in achieving on all but four of our 21 objectives. And our decision to be open

and honest about the challenges we were facing brought the Motivation team even closer together and strengthened relationships with our supporters, donors, partners and sister organisations.

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

Together we are stronger!

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

We said: Design and implement an online information platform for wheelchair users, informed by users' needs for information and signposting

Achieved: Wheelchair Matters, a digital platform to enable access to accurate information on disability, assistive technology and wheelchair services, was prototyped

We said: Work with partners in India to incorporate support for disabled women and girls in accessing information around health and menstruation within at least two trainings, and share the learning across the organisation

Partially achieved: Delivered a webinar on Menstrual Health Care Awareness for around 60 disabled women, in partnership with a highly experienced gender specialist

We said: Evolve and implement improved systems for user impact and feedback in the development of at least one new product

Partially achieved: Completed visits to sports clubs in India and the UK to get user feedback on two pipeline products, using the learning to improve the next prototypes. More work needed to make this systematic

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

We said: Grow revenue to at least £1.6m as the economy recovers from the effects of the pandemic, to provide income for the Charity and its work

Achieved: MDL delivered revenue of £1.6m as trading performance recovered strongly in late 2022

We said: Identify and secure at least two manufacturing and development partnerships to pilot commercially viable production of appropriate wheelchairs in Kenya as an alternative to unsustainable donated/imported wheelchair supply

Achieved: Established partnerships with a Nairobi-based engineering firm and Jomo Kenyatta University of Agriculture and Technology to prototype Kenyan-made wheelchairs and run field trials

We said: Gain funding for at least one new assistive technology product development

Achieved: We secured three years of funding to develop a FrameRunner product, working with the University of Alabama at Birmingham, USA

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

We said: Deliver at least two projects in each of the countries we work in that increase the independence, autonomy and inclusion of at least 500 disabled people in total

Achieved: 2,242 disabled people increased their independence, autonomy and inclusion through Motivation-led projects, although we only had one project in Malawi and one in Uganda

We said: Develop wheelchair service professionals through online and face to face training and mentoring

Achieved: 194 professionals and 28 wheelchair services were supported through training and mentoring

4 Gather and use evidence to demonstrate and drive impact

We said: Add latest sector research and Motivation project learning to our Evidence Library

Achieved: Organisation-wide library of 234 research papers and sector reports is in place, with new documents added frequently

We said: Identify core indicators and data collection tools to enable learning across projects

Postponed: Although some work was done, completion of this work has had to be postponed to 2023

We said: Review and simplify project reporting templates and tools

Achieved: We developed a project status report template that is simple to complete and used to report to the Senior Management Team and Trustees

We said: Complete evaluation of India wheelchair provision project and share results

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

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

We said: Advocate for greater global investment in disability inclusion and in appropriate inclusion for disabled people in rehabilitation and healthcare in at least three key fora

Achieved: We are active members of more than three sector and national groups, and working with funders to recognise the value and importance of assistive technology to inclusion

We said: Encourage and participate in at least five sector events as a thought leader and via partnership, to promote inclusive access to assistive technology and provision

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

We said: Be bold in challenging the status quo of funders, institutions and multinational bodies and promoting new ways of sustainable product and service delivery which improve access to appropriate low-cost assistive technology and service provision

Achieved: Championed and began the pilot of a national manufacturing model for increasing the supply of appropriate wheelchairs and reducing unsustainable dependence on imported and donated wheelchairs; provided an infographic on the unsustainability of donated and imported wheelchair to the UK Parliament launch of the Global Report on AT

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

We said: Further strengthen the UK Board to increase expertise at voluntary income growth, clinical expertise and experience of global design and manufacturing

Achieved: We made two appointments to the Board bringing to the Board expertise on business development, fundraising, clinical provision and wheelchair service management

We said: Further strengthen the India Board to increase expertise at business development and advocacy

Postponed: We developed a plan to identify prospects for Board, but this was delayed by the resignation of the Regional Director of South Asia. Now we have recruited a new Director for the region, we have returned to our recruitment plan in 2023

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

Achieved: Over £1m raised from unrestricted sources and £680k received from restricted sources

We said: Strengthen the skills of the fundraising team to focus on high-value fundraising

Achieved: Segmented our donor approaches and recruited two skilled fundraisers to focus on securing higher-value grants from Institutions and larger trusts and foundations

We said: Improve the accuracy and timeliness of our cashflow forecasting in order to build the organisation's financial resilience and adaptability

Achieved: Cashflow forecasts reviewed by the weekly Senior Management Team, a Finance Subcommittee, and by the Board at quarterly meetings

We said: Continue our focus on staff wellbeing especially given the personal challenges to staff of increased inflation and cost of living

Achieved: Wellbeing surveys achieved 84% engagement and 94% reporting satisfaction with their current wellbeing at work



Fundraising Highlights

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

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

Support from the public

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

- We are particularly grateful for the overwhelming support of our *Keep Us Moving* campaign, which helped us raise over £300,000, allowing us to provide essential services, supply appropriate wheelchairs, train and support wheelchair users, families, professionals and government officials, teachers and coaches, and provide training and education on disability rights and inclusion;
- Nicola Norman raised a fantastic £3,000 by taking part in the iconic London Marathon, running 26.2 miles!
- Supporters from Herman Miller Cares, Citrix and Rambus took part in the TCS Marathon

in Bangalore, raising much-needed funds for wheelchair users across Karnataka;

- Our Christmas appeal raised over £30,000, highlighting the importance of our parent and caregiver training to support the early childhood development of disabled children;
- Gifts in Wills provided a staggering £513,000 of essential funding. We are so grateful to those who remembered Motivation in their will, allowing us to continue our work for years to come.

Support from grants, foundations and corporate donors

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



Image courtesy of sportograf.com



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

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

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

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

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

**Together, we are changing
lives and building a more
inclusive world**

Fundraising supporters 2022

Adobe Baillie Gifford
Bridgestone India
Church of Ireland Bishop's Appeal
Citrix R & D India PVCT Ltd
Comic Relief
EquallyAble Foundation
Heathside Charitable Trust
Herman Miller Cares
Latter-Day Saints Charities
Lyndal Tree Foundation
Mackintosh Foundation
Netherlands Embassy
NTT Data
Ottobock
Patrick & Helena Frost Foundation
Peacock Trust
Pro Victimis Foundation
Souter Charitable Trust
St James's Place Charitable Foundation
Sylvia Adams Trust
The Beatrice Laing Trust
The Rees-Jones Foundation
White Top Charitable Trust

Financial Review

The results for the year are set out in the Financial Statements. The consolidated position of the charity at the end of 2022 is shown in the Balance Sheet.

Summary

There was a return to a more robust financial position for Motivation in 2022, with funding in both our social enterprise and charity exceeding 2021 and 2020 levels. As profits generated by the social enterprise play an important part in funding our charitable work, slightly higher sales of wheelchairs through Motivation Direct Limited were a welcome improvement. In addition, our voluntary income and donations doubled during the year, in part due to a generous £0.4m legacy.

We secured more grant funding and were able to increase spending of those grants in delivering projects compared to 2021. Whilst total spending on charitable work in 2022 fell compared to the previous year, this was mainly due to the full-year effect of cost savings introduced in 2021.

Operating costs continued to be tightly controlled, building on the savings achieved in 2021, and we continued to defer any non-essential expenditure.

Overall, total income exceeded costs by £0.46m and reserves increased to £0.46m, delivering 2022 results that were better than our budgeted expectations.

Motivation's return to surplus reserves means we are confident that we can continue operating and have improved liquidity. As stated in last year's Annual Report, in 2020 Motivation secured £0.50m in loans under the UK Government's Coronavirus Business Interruption Loan Scheme (CBILS). The two loans are repayable over five years (September 2021–26) and all repayments have been made on time.

In common with many charities and companies, the financial position remains challenging. However, the start of the year shows that positive developments for Motivation have continued into 2023. The financial outlook is considered in more detail in the 'Going Concern' section.

Review of financial results

The total income generated was £3.28m (2021: £2.47m), of which £2.60m was unrestricted (2021: £2.03m) and £0.68m was restricted (2021: £0.43m). At 31 December 2022, the charity had net assets of £0.41m (2021: net liabilities £0.05m).

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

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

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

Our largest source of income continues to be from sales of mobility products. These were affected by the lockdown in China where the goods are manufactured, but at £1.56m were a slight improvement on 2021 (£1.54m). The majority of sales – £0.95m – are of everyday wheelchairs, with sales of sports wheelchairs contributing a further £0.43m.

Unrestricted income from donations and legacies was £1.03m (2021: £0.38m), including a legacy of £0.40m from one estate.

In direct support of our programme activities, the charity secured £0.12m (2021: £0.26m) from grant-makers, including Comic Relief and the UK Government's Foreign, Commonwealth and Development Office UK Aid Match Fund. This was supplemented by £0.08m restricted donations from supporters (2021: £0.11m).

Overall, our income in 2022 was closing the gap on levels seen before the Covid-19 pandemic.

Total expenditure was £2.83m (2021: £3.13m), of which £2.18m was unrestricted or designated (2021: £2.65m) and £0.65m was restricted (2021: £0.48m). Note 4 to the Financial Statements shows how these funds were spent. This includes: £1.42m on running Motivation Direct Limited, including the cost of purchasing wheelchairs for onward sale (2021: £1.61m); £0.65m on programme activity in East Africa and South Asia (2021: £0.5m); and £0.15m on fundraising (2021: £0.21m).

The overall result, after taking into account transfers between unrestricted and restricted funds, was a surplus on unrestricted funds of £0.36m (2021: deficit £0.48m), meaning that Motivation's unrestricted reserves rose from a shortfall of £0.22m to a surplus of £0.14m.

Our total restricted funds rose slightly during the year, partly due to two new projects where receipts exceed expenditure – National Manufacture Kenya and Tunaswasi (We are Thriving!).

Reserves and reserves policy

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

- To protect against fluctuations in fundraising income;

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

The Trustees keep the reserves policy and the level of reserves under regular review. They have set a policy with a target of three months' total annual unrestricted expenditure on general overheads as the required level of unrestricted reserves. At the year end, this target was £0.28m (2021: £0.30m) and the actual level of unrestricted reserves was a surplus of £0.14m (2021: deficit £0.22m).

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

Investment policy

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

Going concern

The Trustees have assessed Motivation's ability to continue as a going concern. They considered several factors when forming their conclusion as to whether the use of the going concern basis

was appropriate when preparing these financial statements. These included a review of updated forecasts to the end of 2024 and a consideration of key risks that could negatively affect the charity.

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies) and programme grants, a portion of which is allocated to funding the charity's running costs. The return to a small surplus in our unrestricted reserves in 2022 strengthens Motivation's ability to continue. The charity continues to meet all the repayments required from the CBILS loans accessed during 2020.

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

The Trustees also recognise that there are a number of key risks in our financial model which may adversely impact plans. These may be summarised as: a decline in income from trading sales; falls in unrestricted donations and legacies; and a fall in programme expenditure leading to lower recovery of core costs. The negative impact of the Covid pandemic on the global economy on trading sales and programme activity continued, although to a lesser extent, in 2022. It is forecast that the numbers will return to a pre-Covid level in 2023.

In light of these factors, the Trustees have also undertaken

downside scenario planning to assess the potential financial impact of falling income and rising costs. This planning indicates that Motivation would be able to absorb some reduction in income and/or increases in costs without significantly threatening its liquidity.

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

funding for programme activities in India and Africa in line with our new strategy.

Whilst the Trustees are confident in the plans for Motivation to continue to build unrestricted reserves in 2023, they are mindful that the financial outlook is subject to change. With this in mind, they will continue to review the financial position closely and regularly. In addition, whilst the scenario planning does not indicate any immediate liquidity risks, appropriate measures will be taken if this changes.

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

CASE STUDY

Wheelchair provision, India: women improving their lives

I am married and a homemaker. My husband is a tempo [motorised rickshaw] driver.

I have difficulty walking. I can walk with sticks inside my home but before my wheelchair, I couldn't go outside as the roads are muddy and paved. My disability was not at birth. My parents say in early childhood I once had a high fever for which they took me to the local doctor, he gave me an injection. After a few days, I started having difficulty moving my left leg.

I received my Motivation wheelchair in September 2022. I was also trained in basic wheelchair mobility skills, how to transfer myself to and from it, and how to take care of a wheelchair at home. I am using my wheelchair to visit my relatives

who are living nearby. With this wheelchair, I am now visiting local shops to purchase household items. I have gained a lot of confidence and independence – mobility is no longer a concern for me.

My wheelchair is comfortable and suitable for my environment. This wheelchair moves with less effort on paved roads. I am confident and independent. Before I was dependent on my husband for everyday household things. But now I can go to the local shop and do my regular chores.

I have gained a lot of confidence and independence – mobility is no longer a concern for me



2023 Objectives

Motivation's 2021–3 strategic goal is to ensure that the countries where we operate provide wheelchair users with ready access to a choice of high-quality mobility products and services.

To achieve this, we will use three key approaches:

Work with others to achieve more together than we can do alone;

Demonstrate and share practical solutions to the lack of supply of high-quality products and services;

Plan for the long term, so local partners continue to provide products and services beyond project support

Through 2023, we will use these approaches as we deliver against five strategic priorities.

User Leadership

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

- Improve project and product outcomes through systematic use of our partnership tool, collection of user feedback, after-action reviews and field trials;
- Enable user-led change by facilitating ways for users to communicate to Motivation and direct our advocacy;
- Optimise communication and stewardship with our customers and donors, and use their feedback and our interactions with them to strengthen our relationships;
- Formalise an advisory panel of wheelchair users and programme participants to improve and contribute to our service and project development;
- Use feedback and input from wheelchair users to direct a pipeline of new mobility products.

Products

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

- Develop a sector model for low-cost, high-quality national production by testing and production of a prototype wheelchair;
- Increase potential for disabled people's participation in exercise by developing a FrameRunner to take to manufacture;
- Increase product design and development activity by securing new means of evolving and developing new mobility products;
- Develop a pipeline of new products for development, based on market intelligence, research and user input;
- Test and explore value of MDL social enterprise as a mobility product distribution hub in India.

Provision of AT from childhood gives a 1:9 return on investment



Services

Improve wheelchair users' outcomes through application of our clinical, technical and inclusion expertise

- Raise the quality of services available to wheelchair users globally and secure income for future projects through clinical, technical and inclusion consultancy;
- Increase the range and quality of services available to users by marketing our existing training offer;
- Increase inclusion and independence of disabled children and young people by strengthening and extending our parent/caregiver and peer training offer to include economic strengthening and safeguarding, and to engage family and community;
- In partnership with academic institutions, research and document clinical curriculum development model for replication elsewhere.

Policy and practice

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

- Maximise project learning, improvement and impact by using core user outcome indicators across all work and explicit inclusion of overall project learning in evaluation briefs;
- Ensure activities remain relevant, effective and impactful by consistent use of our evidence library and project reports in design and implementation of projects;
- Maximise sector influence by publishing and presenting Motivation learning;
- Maximise profile and influence by putting in place clear core messages for use by all staff and refreshing communication channels and content;
- Create strong and credible communications materials which include stakeholder voices, to ensure that activities are relevant, effective and impactful.

Effectiveness

Deliver maximum impact through our governance, management and delivery systems

- Ensure financial sustainability, by optimising unrestricted income and building non-UK income generation;
- Strengthen governance in three countries and interactivity between the country Boards;
- Continue to support staff and monitor and mitigate challenges to staff wellbeing;
- Improve our financial management processes by installing and rolling out a new shared finance system, ensuring timely and accurate reports and optimising the use of our resources;
- Maximise effectiveness and sustainability through use of consistent project processes, and partner due diligence, including ongoing learning/adaptation and clear handover/exit plans, for all projects.

Structure, Governance and Management

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

Trustees

In 2022, the Board of Trustees consisted of between five and seven members, who met seven times across the year.

Prunella Bramwell-Davis retired from the Board on 26th January 2022 – after more than 20 years of dedication and contribution to the charity – and Iffat Zafar resigned 20th October 2022. Sadly, Stephen Lightbown was unable to continue on the Board due to ill health and resigned 14th July 2022. Tony Charalambides and Kirsty-Ann Cutler joined on 20th October 2022.

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

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

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

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

Chief Executive Officer

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

Pay policy for senior staff

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

this against local cost-of-living indices and what the charity can afford.

Staff

Motivation employed 39 staff across four regional offices in 2022, with an average of 18 on the UK payroll, ten across Kenya, Malawi and Uganda, and 11 in India teams.

Volunteers

In 2022, we continued to receive ongoing support from numerous skilled volunteers in Africa, India and the UK. From administration to peer training, the time and hard work of our volunteers is invaluable and directly helps Motivation to achieve its activities.

Equality, diversity and inclusion

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

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

We regularly seek feedback from all staff, including two staff engagement and wellbeing surveys in 2022, to ensure that everyone has opportunities to input on how Motivation is run and make suggestions for how we can improve.

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

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

Risk management

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

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

and actions is undertaken at every Board meeting, and emerging risks are a standing agenda item at senior management team meetings.

In 2022, the principal risk facing the organisation was our financial sustainability. We ensured all staff were aware of and engaged in mitigating the risk, engaged our existing funders in frank and constructive conversations, reduced our core costs, invested in our fundraising capacity and ran a successful unrestricted fundraising appeal.

Safeguarding

Safeguarding is an expression of our values and a commitment to all our people, communities, partners and staff. In 2022, new staff received safeguarding training and read and signed our safeguarding and related policies (code of conduct, whistleblowing and anti-bullying and harassment). All staff completed refresher training, via a sector-leading online course, and re-read and re-signed our safeguarding and related policies.

Existing projects continued to take a proactive approach to safeguarding from project design and budgeting to implementation and evaluation. We also continue to work to ensure that all partnerships with local organisations comply with our policies and best practice, through our partnership assessment tool and our Memoranda of Understanding. Safeguarding is a standing agenda item on our senior management team meetings, and regularly

discussed at weekly all-staff meetings.

We can always do better, and reporting remains below where we would expect for the sector. Our systems and processes are always under review as we deepen our 'If in doubt, report' culture.

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

Fundraising governance

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

Each year, we undertake a range of fundraising activities as detailed above. In 2022, all our fundraising activities were carried out in-house. We did not partner with any professional fundraisers or commercial participators.

Motivation is registered with the Fundraising Regulator and we adhere to the Code of Fundraising Practice. We ensure fundraising activity is carried out in line with charity law and all relevant legislation, including General Data

Protection Regulation and Privacy and Electronic Communications Regulations. We collect and use personal information only for the purpose it was intended and outlined in a clear Privacy Notice signposted in fundraising communications.

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

Wherever we receive funds, we use these according to donor wishes either for unrestricted purposes or earmarked to specific programmes

or activities. Motivation complies with contractual arrangements with donors and has robust internal systems to ensure we meet reporting requirements and private commitments. Some donors may request anonymity, which we always respect.

Subsidiary Trading Company

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

Statement of compliance

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

Public benefit statement

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

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



Reference and Administration Information

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

Address of principal office

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

Trustees

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

Richard Hawkes, Chair

Prue Bramwell-Davis (Resigned 26th January 2022)

Jen Browning

Tony Charalambides (Appointed 20th October 2022)

Kirsty-Ann Cutler (Appointed 20th October 2022)

Nigel Daniel

David Green

Stephen Lightbown (Resigned 14th July 2022)

Iffat Zafar (Resigned 20th October 2022)

Chief Executive Officer

Amanda Wilkinson

Charity Secretary

Giles Totterdell (Resigned 31st January 2023)

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

Andy Dixon (Appointed 17th April 2023)

Company Secretary

Giles Totterdell (Resigned 5th March 2023)

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

Andy Dixon (Appointed 17th April 2023)

Key Management Personnel

Giles Totterdell, Head of Finance and Compliance (Resigned 31st December 2022)

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

Andy Dixon, Head of Finance and Compliance (Appointed 17th April 2023)

Rebecca Andrews, Head of Partnerships and Philanthropy (Appointed 1st June 2022)

Peter Mbuguah, Regional Director, East Africa

Biju Mathew, Regional Director, South Asia (Resigned 30th November 2022)

Geetanjali Jha Chakraborty, Regional Director, South Asia (Appointed 16th January 2023)

Sara Gwynn, Head of Policy and Advocacy

Tony Rush, Business Development Director (Resigned 28th November 2022)

Ian Webster, Interim Head of MDL (Appointed 8th November 2022)

Our advisers

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

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

Legal Advisors: Various engaged as required.

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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

**Approved by the Trustees on
18th July 2023 and signed
on their behalf by:**



Richard Hawkes,
Chairman

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

Opinion

We have audited the financial statements of Motivation Charitable Trust (the 'company') for the year ended 31 December 2022 which comprise the Consolidation Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

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

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a

going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

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

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

financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

In preparing the financial statements, the Trustees are responsible for assessing the company's ability to continue

as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities,

as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of the audit report

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



Jonathan Marchant (Sep 12, 2023 08:42 GMT+1)

Jon Marchant

(Senior Statutory Auditor)

for and on behalf of **Mazars LLP,
Chartered Accountants and
Statutory Auditor,
90 Victoria Street,
Bristol,
BS1 6DP**

Date: Sep 12, 2023

Financial Statements

Consolidated statement of financial activities for the year ending 31 December 2022

Incorporating income and expenditure account

	Note	Unrestricted £	Restricted £	Designated £	2022 Total £	Unrestricted £	Restricted £	Designated £	2021 Total £
Income and endowments from:									
Donations and legacies	2	1,033,053	51,619	–	1,084,672	376,577	101,738	–	478,315
Charitable activities	3	–	619,694	–	619,694	–	264,017	–	264,017
Other trading activities:									
– Sale of mobility products		1,564,026	–	–	1,564,026	1,544,073	–	–	1,544,073
– Other trading activities		–	13,493	–	13,493	108,773	66,201	4,437	179,411
Investment income:									
– Bank interest		2,397	–	–	2,397	3,296	37	–	3,333
Total		2,599,476	684,806	–	3,284,282	2,032,719	431,993	4,437	2,469,150
Expenditure on:									
Raising funds									
Cost of generating voluntary income		300,502	–	–	300,502	456,828	–	–	456,828
Cost of mobility products		1,545,884	–	–	1,545,884	1,609,395	–	–	1,609,395
Charitable activities		330,118	652,773	–	982,891	563,954	478,477	22,271	1,064,702
Total resources expended	4	2,176,503	652,773	–	2,829,276	2,630,178	478,477	22,271	3,130,926
Net income/(expenditure) before transfers		422,973	32,033	–	455,006	(597,458)	(46,484)	(17,833)	(661,776)
Transfers between funds		(58,995)	49,582	9,413	–	116,238	(116,238)	–	–
Net movement in fund		363,978	81,615	9,413	455,006	(481,220)	(162,722)	(17,833)	(661,776)
Total funds brought forward		(224,859)	187,204	(9,413)	(47,068)	256,361	349,926	8,420	614,707
Total funds carried forward		139,119	268,819	–	407,938	(224,859)	187,204	(9,413)	(47,069)

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

The surplus for the financial year dealt with in the financial statements of the parent company was £306,864

Balance sheet

As at 31 December 2022

	Note	Group		Charity	
		2022	2021	2022	2021
		£	£	£	£
Fixed assets					
Intangible fixed assets	10	–	1,162	0	1,162
Tangible fixed assets	11	52,702	132,985	52,702	132,985
Investments	12	–	–	1	1
		<u>52,702</u>	<u>134,147</u>	<u>52,703</u>	<u>134,149</u>
Current assets					
Debtors	13	612,405	153,549	517,334	86,450
Stock		26,233	37,854	–	–
Cash and bank and in hand		783,436	367,595	244,853	190,188
		<u>1,422,074</u>	<u>558,998</u>	<u>762,187</u>	<u>276,638</u>
Liabilities					
Creditors: amounts falling due within one year	14	(858,505)	(406,880)	(309,396)	(128,263)
Net current assets		<u>563,569</u>	<u>152,118</u>	<u>452,791</u>	<u>148,375</u>
Total assets less current liabilities		616,271	286,263	505,494	282,524
Creditors: amounts falling due after more than one year	16	(208,333)	(333,333)	(125,000)	(200,000)
Net assets	18	<u>407,938</u>	<u>(47,068)</u>	<u>380,494</u>	<u>82,524</u>
Funds	21				
Restricted funds		268,819	187,204	259,926	187,204
Unrestricted funds					
– Designated funds		–	(9,413)	–	(9,413)
– General funds		139,119	(224,859)	120,569	(95,267)
Total charity funds		<u>407,938</u>	<u>(47,068)</u>	<u>380,494</u>	<u>82,524</u>

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

Approved by the Trustees on 18th July 2023 and signed on their behalf by



Richard Hawkes

Chair of the Trustees

Notes to the financial statements

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

1 Accounting policies

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

a) Accounting conventions

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

The consolidated financial statements incorporate the financial statements of the company and its subsidiary for the year to 31st December 2022. As permitted by s408 Companies Act 2006 a separate profit and loss account dealing with the results of the parent company has not been presented. The result of the parent company for the year was a surplus of £392,636 (2021: £661,776 deficit). The trust constitutes a public benefit entity as defined by FRS 102.

b) Going concern

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

Our core unrestricted reserves are funded from a combination of trading income through the social enterprise, fundraising income (in the form of donations and legacies), and programme grants, a portion of which is allocated to funding the charity's running costs. Unrestricted reserves in 2022 return to a small surplus strengthening Motivation ability to continue. The charity has met all the repayments required from the CBILS loans accessed during 2022 which enable the charity to continue in 2021.

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

The trustees also recognise that there are a number of key risks in our financial model which may adversely impact the financial plans. These may be summarised as a decline in income from trading sales, falls in unrestricted donations and legacies, and a fall in programme expenditure leading to lower recovery of core costs. The Covid pandemic had a negative impact on trading sales and programme activity, and it is forecasted in 2023 that the numbers will return to a pre-COVID level.

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

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

In summary, whilst the Trustees are confident in the plans which should see Motivation continue to build unrestricted reserves next year they are mindful that the financial outlook is subject to change.

Therefore, they are reviewing the financial position closely. Moreover, whilst the scenario planning does not indicate any immediate liquidity risks, if this changes then appropriate measures will be taken.

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

c) Incoming resources

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

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

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

iii) Entitlement for legacies is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made or; when a distribution is received from the estate. Receipt of a

legacy in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of executor's intention to make a distribution.

d) Funds accounting

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

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

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

e) Resources expended

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

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

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

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

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

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

f) Costs of generating voluntary income

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

g) Costs of mobility products

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

h) Support costs

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

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

Cost of generating voluntary income	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 out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

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

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

p) Pension contributions

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

q) Foreign currency transactions

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

r) Liabilities

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

s) Termination benefits

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

2 Donations and legacies

	Unrestricted £	Restricted £	Designated £	2022 Total £	Unrestricted £	Restricted £	Designated £	2021 Total £
Donations	483,406	51,619	–	535,025	335,555	101,738	–	437,293
Gifts in kind (see note 9)	36,457	–	–	36,457	8,742	–	–	8,742
Legacies	513,190	–	–	513,190	32,280	–	–	32,280
Total	1,033,053	51,619	–	1,084,672	376,577	101,738	–	478,315

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

Restricted	Unrestricted
	Heathside Trust
	The Lyndal Tree Foundation
	The Patrick and Helena Frost Foundation

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

There were no donations from trustees (2021: nil).

3 Incoming resources from charitable activities

		2022 Total	2021 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)	9,896	11,993
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	4,738	4,595
The Church of Jesus Christ of Latter Day Saints	Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	4,308	4,178
Comic Relief	Survive and Thrive and Core Funding	152,904	88,191
UK Foreign, Commonwealth and Development Office	All Stars – Uganda	130,305	76,057
UK Foreign, Commonwealth and Development Office	Ready, Willing and Able – Kenya	0	11,460
Million Dollar Round Table Foundation	Survive and Thrive – Malawi	0	10,817
Pro Victimis	Kenya National Production	100,000	–
EquallyAble Foundation	Kenya National Production	40,577	–
Ree-Jones Foundation	Tunaswasi	67,660	–
The University of Pittsburgh	ISWP Project phase 2	44,425	–
Netherland Embassy	Swashatki	17,183	–
St. James' Place Charitable Foundation	Survive and Thrive – Malawi	10,000	10,000
The Souter Charitable Trust	Survive and Thrive – Malawi	–	3,000
The University of Pittsburgh	International Society of Wheelchair Professionals initiatives	28,236	28,726
The White Top Foundation	All Stars – Uganda	–	10,000
RecTech	Frame Runner	8,462	–
Anonymous Trust	Uganda Covid Response	1,000	–
		619,694	264,017

4 Total resources expended

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2022 Total
	£	£	£	£	£
Grants, products and materials (note 8)	–	–	54,738	(7,701)	47,037
Cost of products sold	–	1,049,045	–	–	1,049,045
General project costs	–	–	11,176	(57)	11,119
Staff costs (note 6)	120,179	255,542	338,189	300,279	1,014,189
Other staff costs	1,154	–	919	25,177	27,249
Consultancy	16,000	15,668	75,811	54,628	162,107
Legal and professional fees	90	–	1,317	61,788	63,195
MDL overheads	–	180,153	–	–	180,153
Travel and transportation	190	–	79,443	19,175	98,809
Fundraising and publicity	7,795	–	1,035	15,593	24,422
Office resources	6,456	–	74,743	(85,337)	(4,138)
Depreciation	–	–	–	31,193	31,193
Finance costs	1,511	3,421	5,256	36,369	46,557
Foreign exchange gains/losses	–	42,055	–	(22,303)	19,752
Sundry expenditure	–	–	5,077	53,510	58,587
Total resources expended	153,375	1,545,884	647,704	482,314	2,829,276
Support costs	147,127	–	335,187	(482,314)	–
Total resources expended	300,502	1,545,884	982,891	–	2,829,276

	Cost of generating voluntary income	Trading costs	Charitable activities	Governance and support costs	2021 Total
	£	£	£	£	£
Grants, products and materials (note 8)	–	–	42,629	4,869	47,498
Cost of products sold	–	1,040,553	–	–	1,040,553
General project costs	–	–	82,211	7,081	89,292
Staff costs (note 6)	180,427	391,868	175,318	562,283	1,309,895
Other staff costs	754	–	5,347	16,711	22,813
Consultancy	4,100	14,862	55,364	55,051	129,376
Legal and professional fees	–	–	10,516	21,557	32,072
MDL overheads	–	150,599	–	–	150,599
Travel and transportation	1,316	–	54,730	14,483	70,529
Fundraising and publicity	17,001	–	6,212	2,461	25,674
Office resources	7,094	–	64,892	36,679	108,665
Depreciation	–	–	–	39,568	39,568
Finance costs	1,450	1,336	3,530	40,707	47,024
Foreign exchange gains/losses	–	10,177	42	(24)	10,153
Sundry expenditure	–	–	–	7,215	7,215
Total resources expended	212,142	1,609,395	500,790	808,599	3,130,926
Support costs	244,686	–	563,912	(808,599)	–
Total resources expended	456,828	1,609,395	1,064,702	–	3,130,926

5 Net incoming resources for the year

This is stated after charging:

	2022	2021
	£	£
Amortisation of intangible fixed assets	1,162	8,133
Depreciation of tangible assets	33,979	31,436
Loss on disposal of Assets	53,143	–
Auditors' remuneration:		
– Audit	18,000	17,972
– Other services	3,000	1,550
– Trustees' reimbursed expenses	449	111

6 Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2022	2021
	£	£
Salaries and wages	523,501	886,445
Severance pay	10,000	20,521
Social security costs	60,954	79,813
Pension contributions	34,522	57,552
Total costs for UK contracted staff	628,977	1,044,302
Total salary costs for field-based staff overseas	385,212	265,594
Total staff costs for the charity (as shown in note 4)	1,014,189	1,309,895

Three employees earned more than £60,000 during the year (2021: two):

	2022	2021
	No.	No.
£60,000 – £60,999	2	1
£70,000 – £70,999	1	1

The charity trustees were not paid or received any other benefits from employment. One trustee was reimbursed travel expenses of £449. Trustee indemnity insurance is provided up to a limit of £1,000,000.

The key management personnel of the charity and its subsidiary, comprise the trustees, the Chief Executive Officer, Head of Fundraising and Communications, Head of Policy and Advocacy, Regional Director Africa, Regional Director South Asia, Business Development Director, and Head of Finance and Compliance. The total employee benefits of key management personnel for the group were £411,664 (2021: £436,438). The total employee benefits of the Chief Executive Officer are in the range £70,000 – £79,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.

Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were one severance payment made to an employees in 2022 (2021: 7).

The average number of UK employees during the year was 18 (2021: 26).

Full time equivalents	2022 No.	2021 No.
Costs of generating voluntary income	3	7
Charitable activities	6	8
Trading	6	8
	15	23

7 Taxation

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

8 Grants payable including products and material donations

	2022 £	2021 £
Christadelphian Meal-a-Day Fund (Kenya)	–	26
All Stars (UK Aid Match) (Kenya)	81	1,030
LDS Kenya Moti	1,631	–
Survive and Thrive (Comic Relief) (Malawi)	2,182	–
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	944
Intermediate Technical Training (Somalia)	–	31
Kenya National Production	1,256	–
Tunaswasi	1,556	–
Covid response II (India)	–	5
Lotus Flower Trust project (India)	–	4,489
Wheelchair Service Provision Chennai (India)	5,410	4,543
Navi Chaitanya (India)	2,742	5,239
Breaking Barriers (India)	11,424	12,975
Building Back Better (India)	3,394	3,565
NTT Data sports wheelchairs	8,845	–
WHO training	166	–
Bridgestone	3,733	–
Pune DDRC Training	55	–
Swashatki	4,793	–
Wheelchair Service provision– Margadarshi	6,266	–
India wheelchair provision	–	9,531
Transfer of technology (ALIMCO)	–	251
Framerunner	1,204	–
Provision through other programmes	(7,701)	4,869
	47,037	47,498

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

9 Gifts in kind and intangible income

	2022	2021
	£	£
Fundraising and publicity costs	3,045	2,020
Travel (flights and train)	–	–
Venue space	–	200
Legal and professional	30,532	3,751
Computer software	2,880	2,771
	36,457	8,742

10 Intangible fixed assets – Group and Charity

	Computer software	Total
	£	£
Cost at 1 January 2022	145,664	145,664
Additions in year	–	–
Disposals in year	–	–
Cost at 31 December 2022	145,664	145,664
Amortisation at 1 January 2022	144,502	144,502
Charge for the year	1,162	1,162
On disposals	–	–
Amortisation at 31 December 2022	145,664	145,664
Net book value at 31 December 2022	–	–
Net book value at 1 January 2022	1,162	1,162

11 Tangible fixed assets

Group	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2022	52,189	235,493	58,715	346,397
Additions in year	733	2,158	–	2891
Disposals in year	–	(102,338)	–	(102,338)
Cost at 31 December 2022	52,922	135,313	58,715	246,950
Accumulated depreciation at 1 January 2022	43,675	114,627	55,109	213,412
Charge for the year	2,998	27,375	3,606	33,979
On disposals	–	(53,143)	–	(53,143)
Accumulated depreciation at 31 December 2022	46,674	88,859	58,715	194,248
Net book value at 31 December 2022	6,248	46,454	–	52,702
Net book value at 1 January 2022	8,514	120,866	3,605	132,985

Charity	Computer equipment and website £	Leasehold improvements £	Tooling £	Total £
Cost at 1 January 2022	51,040	235,493	18,942	305,475
Additions in year	733	–	–	733
Disposals in year	–	(100,180)	–	(100,180)
Cost at 31 December 2022	51,773	135,313	18,942	206,028
Accumulated depreciation at 1 January 2022	42,526	114,627	15,336	172,489
Charge for the year	2,999	23,427	3,606	30,032
On disposals	–	(49,195)	–	(49,195)
Accumulated depreciation at 31 December 2022	45,525	88,859	18,942	153,326
Net book value at 31 December 2022	6,248	46,545	–	52,702
Net book value at 1 January 2022	8,514	120,866	3,606	132,986

12 Investments

Group	2022	2021
1	£	£
Unlisted investment in subsidiary	–	–

Charity	2022	2021
	£	£
Unlisted investment in subsidiary	1	1

The results for Motivation Direct Limited, of Unit 2 Sheene Road, Bedminster, Bristol BS3 4EG (company no. 07003107) for the year ending 31st December 2022 are as follows:

	2022	2021
	£	£
Turnover	1,564,026	1,584,542
Cost of sales	(1,049,045)	(1,040,553)
Gross profit	514,981	543,988
Administrative costs	(366,839)	(568,842)
Net profit	148,142	(24,854)

Net Asset are £18,549 (2021: net liabilities £129,593) and share capital is £1 (2021: £1).

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

13 Debtors

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors and donations due	491,962	94,826	405,784	14,652
Prepayments	110,787	49,392	101,894	49,392
Other debtors	9,656	9,331	9,656	9,331
Amounts owed by Group companies	–	–	0	13,076
	612,405	153,549	517,334	86,450

14 Creditors: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	541,206	163,725	1,690	14,639
Taxation and social security	14,655	17,544	14,655	17,544
Other creditors	2,399	195	0	195
Accruals and deferred income	175,245	100,417	20,626	20,887
Amounts owed to group companies	–	–	197,424	–
Loans	125,000	125,000	75,000	75,000
	858,505	406,880	309,396	128,263

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

15 Creditors: Analysis of movement of deferred income

	Group	Charity
	£	£
Deferred income at the start of the year	83,128	8,638
Amounts from previous periods released to the Consolidated Statement of Financial Activities	(83,128)	(8,638)
Income deferred in the current year	147,572	–
Deferred income at the end of the year	147,572	–

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

16 Creditors: amounts falling due after more than one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Loan	208,333	333,333	125,000	200,000

17 Obligations under operating leases

	2022	2021
	£	£
Amounts due in < 1 year	–	6,929
Amounts due in 2 – 5 years	–	–
	<u>–</u>	<u>6,929</u>

Lease payments recognised as an expense during the year were £6,929 (2021: £50,000). The break clause on the lease happened on 21st Feb 2022, and the new lease was not signed until 2nd June 2023. The amount charged to rent in the Income and expenditure account in 2022 was £28,082.

18 Analysis of net assets

	General funds	Restricted funds	2022 Total funds	General funds	Restricted funds	2021 Total funds
	£	£	£	£	£	£
Intangible fixed assets	–	–	–	1,162	–	1,162
Tangible fixed assets	52,702	–	52,702	132,985	–	132,985
Net current assets	294,750	268,819	563,569	(35,086)	187,204	152,118
Creditors: amounts falling due after more than one year	(208,333)	–	(208,333)	(333,333)	–	(333,333)
Net assets at 31 December	139,119	268,819	407,938	(234,272)	187,204	(47,068)

19 Commitments

On 21st February 2022 the lease was terminated as per the break clause. The new lease was not signed until 2nd June 2023, so there were no commitments as at 31st December 2022.

20 Related party transactions

Transactions between the parent charity company and Motivation Direct Limited, a wholly owned subsidiary, are not required to be disclosed. During the year the Motivation Charitable Trust Group provided wheelchairs for a total of £19,729 to UNICEF, a related party by virtue of Richard Hawkes' shared partnership. There was no amount owed by/ to the Motivation Charitable Trust at the year end.

21 Movements in funds

	As at 1 Jan 2022 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2022 £
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	(10,412)	–
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	(1)	–
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	1	–	–	(1)	–
Survival, Mobility, Independence (further development of Access) (Kenya)	(29,384)	–	–	29,384	–
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	4	–	–	(4)	–
Ready, Willing and Able (UK Aid Match) (Kenya)	6,388	–	–	(6,388)	–
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	7,356	–
All Stars (UK Aid Match) (Uganda)	(17,706)	130,305	(109,635)	–	2,964
Motivation Wheelchair fund	17,778	4,450	–	–	22,228
Innovation (3D printing) (Google)	37	–	–	(37)	–
Development of folding 3–wheeler	119	–	–	(119)	–
MP33 DIMS build and training	(1,257)	–	–	1,257	–
TRT consultancy projects	90,532	–	(7,585)	–	82,947
Survive and Thrive (Malawi)	76,629	44,214	(87,283)	–	33,560
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	7,614	9,896	(14,952)	–	2,557
Covid Response (Kenya)	(10,258)	–	–	10,258	–
Covid Response (Malawi)	8,066	–	–	(8,067)	–
Covid Response (Uganda)	2,002	–	–	(2,002)	–
LDS Evaluation (India)	1,899	–	(1,191)	(708)	–
Covid Response (India)	(2,089)	–	–	2,089	–
Covid Response II (India)	(3,385)	–	–	3,385	–
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	(2,971)	4,738	(1,130)	–	637
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	(645)	4,308	(2,142)	–	1,521
Intermediate Technical Training (Kenya)	536	–	–	–	536
Intermediate Technical Training (Somaliland)	444	1,452	(351)	(1,545)	–
Intermediate Technical Training (Somalia)	(472)	–	–	472	–
Kenya National Production	–	145,577	(106,717)	–	38,860
South Sudan Project	–	2,572	(1,580)	–	992
Tunaswasi Project Uganda	–	82,660	(28,422)	–	54,239
Nyabondo Rehabilitation Centre	–	1,000	–	–	1,000
ICRC Mangers Training Nairobi	–	4,070	(211)	–	3,859
Survive & Thrive Phase 2	–	5,000	–	–	5,000
Lotus Flower Trust (India)	(4,316)	–	–	4,316	–
Wheelchair Service Provision Chennai (India)	(1,733)	–	(5,798)	7,531	–

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

Prior year

	As at 1 Jan 2021 £	Incoming resources £	Outgoing resources £	Transfers £	As at 31 Dec 2021 £
Restricted funds					
Empowering People with Disabilities (Kenya)	10,412	–	–	–	10,412
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	1	–	–	–	1
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	1	–	–	–	1
Survival, Mobility, Independence (further development of Access) (Kenya)	(29,384)	–	–	–	(29,384)
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	59,611	–	(3)	(59,610)	4
Ready, Willing and Able (UK Aid Match) (Kenya)	(5,072)	11,460	–	–	6,388
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	(7,356)	–	–	–	(7,356)
Christadelphian Meal-a-Day Fund (Kenya)	1,016	–	–	(1,016)	–
All Stars (UK Aid Match) (Uganda)	12,071	76,057	(105,834)	–	(17,706)
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	35,423	–	–	(35,423)	–
Appropriate Wheelchair Provision through Mumbai, Delhi and Chennai state governments (India)	59,763	–	–	(59,763)	–
Motivation Wheelchair fund	13,585	4,640	(268)	(179)	17,778
Innovation (3D printing) (Google)	37	–	–	–	37
Development of folding 3-wheeler	119	–	–	–	119
MP33 DIMS build and training	(1,257)	–	–	–	(1,257)
TRT consultancy projects	90,532	16,956	–	–	90,532
Survive and Thrive (Malawi)	56,684	117,019	(99,074)	–	76,629
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Kenya)	28,458	14,608	(35,453)	–	7,614
Covid Response (Kenya)	(5,145)	11,548	(16,661)	–	(10,258)
Covid Response (Malawi)	(9,353)	(277)	(41,913)	59,610	8,066
Covid Response (Uganda)	9,105	–	(7,103)	–	2,002
LDS Evaluation (India)	13,632	–	(10,721)	(1,012)	1,899
Covid Response (India)	(2,089)	–	–	–	(2,089)
Covid Response II (India)	34,090	–	(2,705)	(34,770)	(3,385)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Muranga)	–	4,595	(7,566)	–	(2,971)
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	–	4,531	(5,176)	–	(645)
Intermediate Technical Training (Kenya)	–	2,231	(1,695)	–	536
Intermediate Technical Training (Somaliland)	–	1,653	(1,210)	–	444
Intermediate Technical Training (Somalia)	–	10,616	(11,088)	–	(472)
Lotus Flower Trust (India)	–	–	(6,113)	1,797	(4,316)
Wheelchair Service Provision Chennai (India)	–	4,350	(6,083)	–	(1,733)
Navi Chaitanya (India)	–	13,906	(13,278)	–	628
Breaking Barriers (India)	–	21,640	(14,861)	–	6,779
Building Back Better (India)	–	17,214	(12,726)	–	4,487
Motivation App (India)	–	69	(20,403)	34,770	14,436

	As at 1 Jan 2021	Incoming resources	Outgoing resources	Transfers	As at 31 Dec 2021
	£	£	£	£	£
Covid Response 111 (India)	–	23,744	(14,470)	–	9,275
Developing Parasports Talent in India	–	10,453	–	–	10,453
ALIMCO training Consultancy (India)	–	2,064	(1,421)	–	643
Intermediate Technical Training (Bangladesh)	–	6,104	(1,164)	–	4,940
International Society of Wheelchair Professionals Initiatives	–	28,726	(25,658)	–	3,068
Jivanopadhi (India)	–	–	(3,615)	–	(3,615)
Care and Share (India)	–	–	(1,677)	–	(1,677)
India Wheelchair provision 1	–	8,753	–	(12,607)	(3,854)
India Wheelchair provision 11	–	19,423	(9,531)	(9,050)	841
Total restricted funds	349,928	431,993	(478,477)	(116,238)	187,295
Designated fund					
Transfer of technology (ALIMCO)	8,420	4,437	(22,271)	–	(9,413)
Total designated fund	8,420	4,437	(22,271)	–	(9,413)
Unrestricted funds					
General funds (inc. regional offices, trading and training projects)	349,708	448,178	(1,020,782)	116,238	(106,748)
Motivation Direct Limited	(93,349)	1,584,542	(1,609,395)	–	(118,203)
Total unrestricted fund	256,359	2,032,719	(2,630,178)	116,238	(224,859)
TOTAL FUNDS	614,707	2,469,150	(3,130,926)	–	(47,068)

Purpose of restricted funds

Project	Brief description
Core costs fundraising (Kenya)	African core programme funding.
Empowering People with Disabilities (Kenya)	Helping people with disabilities out into their communities through assessing, prescribing and fitting 576 wheelchairs through trained services. Developing five wheelchair services to provide wheelchairs to WHO Basic Level, and ensuring they deliver a high-quality service.
Improving the Mobility and Quality of Life for Children at Ngale School (Kenya)	Improving the mobility and quality of life for children at Ngale school, provision and fitting of wheelchairs and crutches with follow-up visits and assessments.
Rebuilding lives, growing livelihoods (Tanzania) (2017–19)	Working in partnership with the Kilimanjaro Association of Spinal Cord Injuries (KASI) and Moshi Cooperative University (MoCU) to increase economic empowerment and secure livelihoods of people with spinal cord injuries in the Kilimanjaro and Arusha regions.
Survival, Mobility, Independence (further development of Access Kenya) (Kenya)	Supporting and mentoring wheelchair services running at Intermediate Level. Training for wheelchair users, follow-up visits by trained wheelchair service staff, and WHO Intermediate refresher training for 12 technicians and clinicians.
Supporting the Survival and Inclusion of disabled children (Malawi) (2018)	Building on the previous three-year DFID project continuing to consolidate the Parent Training programme, providing wheelchairs to disabled children and supporting Village Savings Schemes. Parent Carer programme and Peer Training courses.
Ready, Willing and Able (UK Aid Match) (Kenya)	Changing attitudes and equipping disabled people in Kenya with the practical knowledge, skills and the confidence needed to get back into employment or enter the workforce for the first time. Working with communities and businesses to challenge the discrimination that leads to the exclusion of disabled people in society and in the workplace.

Project	Brief description
Tackling Poverty and Exclusion for Disabled Children and their Families (2019) (Uganda)	Addressing the lack of access to health services and opportunities for participation, experienced by children who live in West and Central Uganda, primarily remote and rural, regions of Uganda, and who have mobility impairments.
All Stars (UK Aid Match) (Uganda)	Increasing the participation of children with disabilities in primary education in Gulu and Kampala, Uganda; through the use of inclusive sports.
Appropriate Wheelchair Provision through the MID partner network – Phase II (India)	Providing technical support in establishing the required infrastructure and integration of wheelchair provision, delivery of WHO curriculum-based training courses, mentoring support to partner staff, providing products on a cost-sharing basis.
Motivation Wheelchair fund	Global Wheelchair Fund to which individuals or organisations can donate to enable Motivation to provide wheelchairs to people who cannot afford to pay for their own, through partner services.
Innovation (3D printing) (Google)	Development of an online database of computer-aided drawing designs for postural support devices, which can be digitally amended to meet the body dimensions of a wheelchair user and printed using appropriate materials through a 3D printer.
Development of folding 3-wheeler	Development of a folding 3-wheeler wheelchair.
MP33 DIMS build and training	DIMS build and training – innovative wheelchair sizing project.
TRT consultancy projects	Training and consultancy for wheelchair service projects.
Survive and Thrive (Comic Relief) (Malawi)	Improving the early development of children with cerebral palsy through increasing parent/carer knowledge, skills and peer support, and increasing early identification and referral to Malawi's complex-seating wheelchair services.
LDS Kenya	Supporting the health, wellbeing and quality of life of people with mobility disabilities through increasing provision of appropriate wheelchairs in Kenya.
Covid Response (Kenya)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Kenya.
Covid Response (Malawi)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Malawi.
Covid Response (Uganda)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in Uganda.
LDS evaluation project	Filling data gaps and strengthening evidence around what works and best practice in wheelchair service provision in India.
Covid Response (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India.
Covid Response II (India)	Preserving the health and wellbeing of adults and children with mobility disabilities, and their families, during the Covid pandemic in India – follow up to initial project.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities	To provide wheelchairs and other mobility aids and related services to disabled people in Muranga County, Kenya.
Supporting Health, Wellbeing and Quality of Life of People with Mobility Disabilities (Malawi)	To provide wheelchairs and other mobility aids and related services to disabled people in Malawi.
Intermediate Technical Training (Kenya)	Delivery of WHO intermediate wheelchair training service package to local disability awareness and support organisations in Kenya.
Intermediate Technical Training (Somaliland)	Delivery of WHO intermediate wheelchair training service package to a local disability awareness and support organisation in Somaliland.
Intermediate Technical Training (Somalia)	Delivery of WHO intermediate wheelchair training service package to ICRC staff in Somalia.
Kenya National Production	Promote wheelchair production by using local materials and enhancing effective maintenance and repair referral pathway for rehabilitation and wheelchair services
South Sudan Project	Delivery of refresher and WHO WSTP-basic training and carry out service evaluation, service assessment and service plan in South Sudan
Tunaswasi Project Uganda	To improve the independence, health, wellbeing and inclusion of children with developmental disabilities by improving the care they receive in the community
Nyabondo Rehabilitation Centre	Carrying out follow up to wheelchair users In the community

Project	Brief description
ICRC Mangers Training Nairobi	Delivering of managers training to ICRC to effectively support appropriate wheelchair provision and promote their involvement in establishing appropriate wheelchair provision in their region
Survive & Thrive Phase 2	Ensuring long-term impact by providing skills and confidence needed to support a child through the early development stage of strengthening parent support groups, caregivers training and communities awareness.
Lotus Flower Trust (India)	Identify, assess and prescribe appropriate wheelchairs to 25 disabled people in Ladakh.
Wheelchair Service Provision Chennai (India)	To improve the quality of life for 75 children and young adults with severe and multiple disabilities in poor families in Chennai, enabling them to become mobile, remain healthy and participate fully in community life.
Navi Chaitanya (India)	To identify, assess, and prescribe appropriate seating and mobility devices to 25 wheelchair users.
Breaking Barriers (India)	To support 100 women and girls with severe and multiple disabilities to have better health and opportunities to access education, employment and social inclusion within families and communities.
Building Back Better (India)	To identify, assess, and prescribe appropriate seating and mobility devices to 25 girls who are wheelchair users.
Motivation App (India)	Information support for wheelchair users across India-Life with COVID-19.
Covid Response III (India)	To work with local health services in Andhra Pradesh to ensure that wheelchair users have access to the state's Covid vaccination programme.
Developing Parasports Talent in India	To provide sports wheelchairs to 25 para-sport athletes, primarily wheelchair basketball players.
ALIMCO Training Consultancy (India)	To provide WHO basic level training to 30 professionals from ALIMCO. This will help ALIMCO to start wheelchair provision following WHO guidelines.
Intermediate Technical Training (Bangladesh)	To deliver WHO basic/intermediate wheelchair service training packages to CRP Bangladesh.
International Society of Wheelchair Professionals initiatives	To develop training programmes for the International Society of Wheelchair Professionals and support the formation of new working groups and other resources for the wheelchair sector in India.
Who Training	Conduct Webinar series on 24 hour Postural Care Management for Children with Cerebral Palsy and multiple disability – India & Bangladesh
Bridgestone	Isolation to Inclusion for People with Mobility Disabilities in Tamil Nadu, 20 people with spinal cord injury have improved mobility, independence.
Pune DDRC Training	Create a pool of trained human resources with the District Disability Rehabilitation Centres (DDRCs) of Maharashtra State. Train 16 participants.
Project JCF Viral	Strengthening of Ecosystem for disabled people in Jaipur and Rajasthan
Swashatki	Economic empowerment of women with disability in Rajasthan.
Wheelchair Service Provision – Margadarshi	Partnership with Margadarshi to provide appropriate wheelchair to person with disability in Karnataka
ISWP Project Phase 2	Development of a resource centre for evidence-based standards in the global wheelchair sector.
Jivanopadhi (India)	Empowering people with spinal cord injury. wheelchair services and rural community-based livelihoods opportunities to ten people with spinal cord injuries or their carers in East Godavari District, Andhra Pradesh.
Care and Share (India)	Fostering skills of parents and care givers on handling their child in a home setting, supporting 20 parents and carers of children with cerebral palsy and multiple disabilities in Chamarajanagar district, Karnataka.
India wheelchair provision I	Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.
India wheelchair provision II	Partnership with CLASP, a USAID funded project, to supply wheelchairs to the sector in India.
FrameRunner	Working with University of Alabama on the “RecTech” project, the development and evaluation of a low cost, portable, high-performance Frame Runner

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