



Trustees' Annual Report and Financial Statements 2024

For the year ending 31 December 2024

Table of Contents

Chair's Introduction	3
CEO's Introduction	4
About Us	5
Our Impact	6
Our Partners and Customers	7
Achievements and Performance	9
Fundraising Highlights.....	13
Financial Review	15
Strategy 2025 to 2030.....	18
2025 Objectives	19
Structure, Governance and Management.....	20
Reference and Administration Information	24
Statement of Trustees' Responsibilities	26
Independent Auditor's Report.....	27
Financial Statements.....	31

Chair's Introduction

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

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

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

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

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

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

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

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

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

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

David Green, Chair of Trustees

CEO's Introduction

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Amanda Wilkinson, Chief Executive Officer

About Us

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our Impact

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

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

MOTIVATION IMPACTED THE LIVES OF AT LEAST 249,000¹ PEOPLE IN 2024

BETTER QUALITY OF LIFE

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

MORE ACCESS TO AT

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

IMPROVED WOMEN'S HEALTH

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

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

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

STRONGER WHEELCHAIR SERVICES

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

GREATER COMMUNITY SUPPORT

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

**12,810 DISABLED PEOPLE WERE DIRECTLY IMPACTED AND AN ESTIMATED
175,853 DISABLED PEOPLE WERE INDIRECTLY IMPACTED**

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

Thank you each and every one of you.

Our Partners and Customers

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

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

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

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

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

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

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

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

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

PARTNERSHIPS ARE CRITICAL TO OUR WORK

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

WE ACHIEVE MORE TOGETHER THAN WE CAN ALONE

Achievements and Performance

USER LEADERSHIP: BUILD RELEVANCE, CREDIBILITY AND IMPACT BY BEING SYSTEMATICALLY INFORMED BY AND ACCOUNTABLE TO OUR STAKEHOLDERS

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

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

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

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

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

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

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

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

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

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

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

Fundraising Highlights

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

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

Support from the public

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

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

Support from grants, foundations and corporate donors

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

Key highlights included:

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

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

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

Our fundraising supporters

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

Financial Review

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

Summary

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

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

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

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

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

Review of financial results

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

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

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

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

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

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

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

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

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

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

Reserves and reserves policy

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

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

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

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

Investment policy

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

Going concern

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

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

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

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

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

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

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

Strategy 2025 to 2030

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

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

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

Strategic goal, priorities and principles

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

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

We will focus our work on the following four priorities:

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

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

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

2025 Objectives

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

Rights and Inclusion

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

Workforce:

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

Products

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

Lasting change

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

Structure, Governance and Management

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

Trustees

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

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

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

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

Chief Executive Officer

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

Pay policy for senior staff

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

Staff

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

Volunteers

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

Equality, diversity and inclusion

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

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

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

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

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

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

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

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

Risk management

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

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

Safeguarding

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

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

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

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

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

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

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

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

Fundraising governance

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

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

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

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

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

Subsidiary Trading Company

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

Statement of compliance

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

Public benefit statement

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

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

Reference and Administration Information

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

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

Address of principal office

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

Trustees

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

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

Chief Executive Officer

Amanda Wilkinson

Charity Secretary

James Theedom (until 1 May 2025)

Emma Porteous (from 1 May 2025)

Company Secretary

James Theedom (until 1 May 2025)

Emma Porteous (from 1 May 2025)

Key Management Personnel

Ian Webster, Head of MDL

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

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

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

Peter Mbuguah, Regional Director, East Africa

Rebecca Andrews, Head of Partnerships and Philanthropy

Sara Gwynn, Head of Policy and Advocacy

Our advisers

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

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

Legal Advisors: Various engaged as required.

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

Statement of Trustees' Responsibilities

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

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

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

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

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

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

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



David Green

Chair of Trustees

Independent Auditor's Report

Opinion

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of the audit report

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



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

Jonathan Marchant

(Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

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

Date: 30/09/2025

Financial Statements

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

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

Balance sheet

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

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

Approved by the Trustees on and signed on their behalf by

A handwritten signature in green ink, appearing to read 'D Green', is positioned below the text 'Approved by the Trustees on and signed on their behalf by'.

David Green

Chair of the Trustees

Date: 15 September 2025

Notes to the financial statements

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

1. Accounting policies

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

a) Accounting conventions

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

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

b) Going concern

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

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

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

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

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

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

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

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

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

c) Incoming resources

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

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

d) Funds accounting

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

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

e) Resources expended

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

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

f) Costs of generating voluntary income

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

g) Costs of mobility products

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

h) Support costs

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

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

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

i) Material uncertainties and judgements

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

j) Intangible fixed assets

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

Computer software	20% straight line
-------------------	-------------------

k) Tangible fixed assets

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

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

l) Stock

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Financial instruments

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

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

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

p) Pension contributions

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

q) Foreign currency transactions

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

r) Liabilities

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

s) Termination benefits

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

2. Donations and legacies

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

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

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

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

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

3. Incoming resources from charitable activities

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

4. Total resources expended

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

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

5. Net incoming resources for the year

This is stated after charging:

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

6. Staff costs and numbers

The aggregate payroll costs for UK contracted staff were:

	2024	2023
	£	£
Salaries and wages	703,411	585,386
Severance pay	0	0
Social security costs	68,575	55,823
Pension contributions	43,818	30,259
Total costs for UK contracted staff	815,803	671,468
Total salary costs for field based staff overseas	530,899	449,852
Total staff costs for the charity	1,346,702	1,121,320
Two employees earned more than £60,000 during the year (2023: one):		
	2024	2023
	No.	No.
£60,000 - £69,999	1	0
£70,000 - £79,999	0	1
£80,000 - £89,999	1	0
The charity trustees were not paid or received any other benefits from employment. No trustees were reimbursed for expenses. Trustee indemnity insurance is provided up to a limit of £1,000,000.		
The key management personnel of the charity and its subsidiary comprise the trustees, the Chief Executive Officer, Head of Fundraising and Communications, Head of Policy and Advocacy, Regional Director Africa, Regional Director South Asia, Head of MDL and Head of Finance and Compliance. The total employee benefits of key management personnel were £358,412 (2023: £333,557). The total employee benefits of the Chief Executive Officer are in the range of £90,000 to £99,999 and these costs are apportioned between The Motivation Charitable Trust and Motivation Direct Limited.		
Severance pay represents payments made to employees as compensation for loss of earnings under contractual obligations due to organisational restructuring. There were no severance payments made to employees in 2024 (2023: none).		
The average number of UK employees during the year was 18 (2023: 16).		
	2024	2023
	No.	No.
Full time equivalents		
Cost of generating voluntary income	6	4
Charitable activities	6	5
Trading	6	4

7. Taxation

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

8. Grants payable including products and material donations

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

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

9. Gifts in kind and intangible income

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

10. Intangible fixed assets – Group and Charity

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

11. Tangible fixed assets

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

12. Investments

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

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

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

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

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

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

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

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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

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

15. Creditors: Analysis of movement of deferred income

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

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

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

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

17. Obligations under operating leases

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

18. Analysis of net assets

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

19. Commitments

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

20. Related party transactions

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

21. Movements in funds

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

Prior Year

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



Registered charity 1079358

Company registration number 3916496

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

www.motivation.org.uk

+44 (0)1179 660 398

