

Charity No. 1079358  
Company No. 3916496

**The Motivation Charitable Trust**  
**Report & Financial Statements**  
**31 December 2004**

## The Motivation Charitable Trust

### Legal and administrative details

#### For the year ended 31 December 2004

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<b>Status</b>	The organisation is a charity, registered on 16 September 1992. It is also a charitable company, limited by guarantee, incorporated on 31 January 2000.		
<b>Governing document</b>	The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.		
<b>Charity number</b>	1079358		
<b>Company number</b>	3916496		
<b>Registered office and operational address</b>	Brockley Academy Brockley Lane Backwell BRISTOL BS48 4AQ		
<b>Trustees/directors</b>	Scott Glickman Prue Bramwell-Davies Steven Fogel Vivien Gardener Nicholas Allott	FRCS MSDC FRCA LLB LLM ACI Arb ACA	Chairman
<b>Executive officers</b>	David Constantine Richard Frost		
<b>Bankers</b>	National Westminster Bank Plc 21a Somerset Square Nailsea Bristol BS99 5ES		
<b>Auditors</b>	Sayer Vincent Chartered Accountants Registered Auditors 8 Angel Gate City Road London EC1V 2SJ		

## **The Motivation Charitable Trust**

### **Report of the trustees**

#### **For the year ended 31 December 2004**

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The Trustees/Directors are pleased to present their report along with the financial statements of the charity for the year ended 31<sup>st</sup> December 2004. The financial statements have been prepared based on accounting policies set out in note 1 to the financial statements, which comply with the charity's constitution, applicable law and the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in October 2000.

### **Objects of the Charity**

Motivation Charitable Trust is a non-government organisation (NGO) working with local organisations in low-income countries to enhance the quality of the lives of people with mobility disabilities. We have worked in nineteen countries since 1990, focusing on Central America, East and Central Europe, South East Asia, East and Southern Africa and the Indian Sub-continent. Each Motivation programme aims to improve opportunities for people with mobility disabilities by helping them to improve their physical, social and economic circumstances.

Motivation's programmes are designed and run in collaboration with local organisations with whom we have joint ventures, and beneficiaries are very much involved in the planning process. We assist local organisations to meet the needs of disabled people in their communities on an ongoing basis, by providing technical and professional assistance according to their needs. Most typically, this is done by:

- **Rehabilitation equipment** - Training local staff in the design and production of low-cost, suitable wheelchairs, postural seating, and artificial limbs;
- **Services / access** - Setting up support services to ensure that disabled people have access to the right equipment for their needs, education about their disability and support from other disabled people;
- **Advocacy / advice** - Running advocacy programmes to publicise the rights of disabled people, initiating training and advising governments on policy formation relating to disabled people;
- **Capacity / sustainability** - facilitating a process of organisational development within local partner organisations to ensure that the services they set up are sustainable, and running training programmes to support beneficiaries through the various stages of their rehabilitation;
- **Employment / training** - setting up employment and income generation programmes, vocational training and financing systems for products and services.

The five key issues highlighted above directly affect the quality of the lives of disabled people, and the "Activities" section of this report illustrates the practical ways in which we are currently tackling them in programmes around the world.

### **Organisational Structure**

Motivation is governed by a board of five Trustees/Directors who meet four times a year. Day to day responsibility for the management of the Charity falls to two Executive Officers, who report directly to the board of Trustees/Directors and are responsible for implementing the board's policy decisions. Each of our Trustees/Directors has a good understanding of the organisation and brings specialist knowledge from his/her particular field of expertise (e.g. medicine, design, law, accountancy and entrepreneurship).

## **The Motivation Charitable Trust**

### **Report of the trustees**

**For the year ended 31 December 2004**

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#### **Organisational Structure (continued)**

Although the majority of Motivation's work with beneficiaries takes place overseas, we would not be able to fund and fulfil our programme commitments without a strong support infrastructure in the UK. The organisation's headquarters is based just outside Bristol, and houses our operations, finance, technical, administration and fundraising teams, and some UK based programme staff.

Motivation is a member of the UK Working Group on Landmines, British Overseas NGOs for Development (BOND), People in Aid, the National Council for Voluntary Organisations (NCVO) and the International Society for Prosthetics and Orthotics (ISPO).

#### **Activities**

##### ***Africa region***

In Africa Motivation initiated a three-year project in three countries (funded by the Department for International Development) to integrate wheelchair users more fully into society. This entails working with a network of Disabled People's Organisations (DPOs) to promote a greater understanding in the community of the rights of disabled people to health education, mobility skills training, mainstream education and employment.

The basic right to a suitable wheelchair continues to be addressed through the continuing partnership between Motivation and the Tanzanian Training Centre for Orthopaedic Technologists (TATCOT) in Tanzania. **The one-year certificate course in wheelchair technology (the WTTC) established with TATCOT now has 23 graduates**, the majority of whom are disabled. Graduates of the course are now establishing wheelchair services in seven African countries, with remote support from Motivation and TATCOT staff, creating a growing network of professional wheelchair services in the continent.

New designs for a three-wheeled wheelchair and hand-propelled tricycle were developed as a result of collaboration between Motivation and local organisations, and both are now in production in the region. Planning was also carried out for a new programme to develop postural seating services for Africa. A highlight of the year was Motivation's participation in a conference held by the International Society of Prosthetics and Orthotics (ISPO) in Hong Kong in August, where Harold Shangali, **the principal of TATCOT, became the President of ISPO** following his 3-year post as President Elect.

##### ***Central America***

Motivation is supporting CADISCA (Capacitación a Discapacitados de Centroamérica), the local organisation with whom we work in Central America, in implementing a series of small projects to improve the quality of the lives of wheelchair users in the region.

In 2004, CADISCA ran a professional dress making training programme for single mothers with disabilities, increasing opportunities for them to access mainstream employment and generate a source of income for themselves and their families.

By request, Motivation also conducted a research trip to El Salvador and Guatemala in 2004 to investigate the **possibilities for replicating the WTTC course in Central America**. This will be progressed in 2005.

## The Motivation Charitable Trust

### Report of the trustees

For the year ended 31 December 2004

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#### Asia Region

Our work in Asia focuses around the Disability Support Programme (DSP) in Sri Lanka, which began in 2002 and is funded by USAID over a 5 year period (approximate cost \$3,740,000). The central aim of the DSP is the rehabilitation and integration of people with mobility disabilities into their communities, which is achieved through six local organisations situated throughout the country. Our key activity areas in 2004 were:

- Granting of funds on behalf of USAID to local organisations in support of their activities, and the monitoring and evaluation of progress towards previously agreed project plans;
- Organisational and technical capacity development of local organisations;
- Development of prosthetics and orthotics products and services including the introduction of new technology and upgrading of facilities;
- Integration of physical therapy and prosthetic/orthotics services throughout the country;
- Upgrading of wheeled mobility products and services already available, including the development of a power-assisted tricycle (this element of the programme was completed in October);
- Establishing a training workshop at one local organisation for a metal-works training course. Subsequently 9 students have graduated from the 3 month course.
- Advocacy, peer group support and employment placement activities for people with disabilities. To date, **nearly 100 people have found mainstream employment as a direct result of Motivation's Employment Placement Programme.**

In January, the DSP was filmed for a BBC Lifeline Appeal which was aired in April, and an evaluation visit by representatives of USAID in May referred to the DSP as a "flagship programme". At the time of writing, **over 4500 people in Sri Lanka have benefited from the services of our partners through this programme.**



*We are working with a network of Disabled People's Organisations (DPOs) in three countries in Africa to promote a greater understanding in the community of the rights of people with mobility disabilities.*



*Twelve Worldmade prototypes arrive in Sri Lanka. These chairs, in kit form, are easily assembled but still allow for individual fitting to meet the unique needs of each user.*



*In Sri Lanka, existing wheeled mobility products and services have been upgraded, including the development of a power-assisted tricycle for travel over longer distances.*

## The Motivation Charitable Trust

### Report of the trustees

For the year ended 31 December 2004

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#### ***Wheelchair Users Support Programme (WUSP)***

In 2004 Motivation began a second USAID funded programme; the Wheelchair Users' Support Programme (WUSP). WUSP involves Motivation working in conjunction with a number of regional, local organisations with whom we have joint ventures to address the physical, social and economic needs of people needing wheelchairs over the next five years. **This programme will benefit directly over 10,000 poor and marginalised wheelchair users in Africa, Asia and Eastern Europe.**

WUSP encompasses wheelchair provision and services in Africa, Asia and Eastern Europe. We aim to reduce poverty permanently for people with mobility disabilities by helping them to access suitable products and services and to understand, request and gain access to their entitlements. The programme includes funding for a dedicated financial sustainability coordinator and regional officers in Africa, Asia and Eastern Europe. WUSP activities tie in closely with and complement the existing Africa, Worldmade and DSP services. The programme will be delivered largely by local organisations.

#### ***Worldmade***

Worldmade is a unique programme that combines **mass production of suitable wheelchairs** with training for local staff to ensure that every client of the service receives a well fitting, suitable chair through an established and professional service.

#### *Design and production*

In 2004, the Worldmade design and production team prepared the three-wheeled chair for production; suppliers were identified and the team were able to draw on the resources of B&Q/Kingfisher to overcome the complexities of managing supply chains and logistics. Twelve Worldmade prototypes were successfully trialled in Sri Lanka. A manufacturer was chosen in China following a thorough and careful audit of their health and safety, environmental and ethical policies and procedures. This audit was carried out by Kingfisher on Motivation's behalf. The first batch of 350 Worldmade chairs will be delivered to Sri Lanka in April; we anticipate **delivering approximately 3,000 Worldmade wheelchairs to local organisations globally in 2005.**

#### *Training*

The Wheeled Mobility Service project (WMS), designed to complement the product element of Worldmade, produced and trialled a clinical training package (Fit for Life wheelchair prescription course), and established the wheelchair service network in Sri Lanka. The Fit for Life course has been developed as one of the key training tools for the Worldmade wheelchair distribution network in 2005.

The WMS project had close links with our Sri Lankan Disability Support Programme; the training package was trialled by the local organisations associated with the DSP, and the WMS team worked closely with each of them to initiate the wheelchair service network.

## The Motivation Charitable Trust

### Report of the trustees

For the year ended 31 December 2004

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#### *Other activities in 2004*

Motivation continued to gain recognition in the field of international disability and development, and collaborated on policy making with a number of organisations during the year including the International Society for Prosthetics and Orthotics (ISPO). By working with other organisations in this way, we **hope to ensure a comprehensive and consistent global approach to mobility products and services provision.**

#### **Future Activities**

2004 has been a year of growth and development for Motivation. As a consequence of the Tsunami tragedy, we are extending our involvement in the Asia region substantially in 2005. The Access for All project is already well underway, and promotes the inclusion of the **needs of people with mobility disabilities in the post-tsunami rebuilding process.**

Worldmade will also extend to new countries during 2005, including Papua New Guinea, South Africa, India and Nepal. We also plan to expand the skills of local organisations to assist people with more complicated seating needs (for instance, children with cerebral palsy often need individually tailored postural support that is not automatically incorporated into a standard wheelchair).

We plan to revisit Afghanistan to upgrade services at the request of local organisations, as soon as the security situation allows us to do so. We anticipate this will occur in 2005.

#### **UK Activities**

The most significant operational change in the UK in 2004 has been the growth in the number of staff based here, due mainly to the new WUSP programme and the decision to make the UK the headquarters for the Worldmade programme. Most of the new positions are funded through programmes so that additional costs to unrestricted funds have been kept to a minimum. In addition, programmes based here pay a contribution towards the running costs of the UK office.

We expect the number of staff based in the UK to increase slightly in 2005 in line with our increased activities; however, the focus of our programme is to deliver improved services through local organisations, **keeping expatriate costs to a minimum.**

We would like to take this opportunity to thank our donors and benefactors, whose support over the last year has been invaluable. We also wish to acknowledge the significant contribution made by our small team of volunteers, who continue to assist our fundraising and administration activities with diligence and enthusiasm.

Motivation is also indebted to Mr and Mrs Rupert Ridge, whose kind donation in 1996 of the schoolhouse (now Brockley Academy), rent-free for a ten year period, has enabled us to develop and consolidate a strong base from which to support our overseas work.

# The Motivation Charitable Trust

## Report of the trustees

For the year ended 31 December 2004

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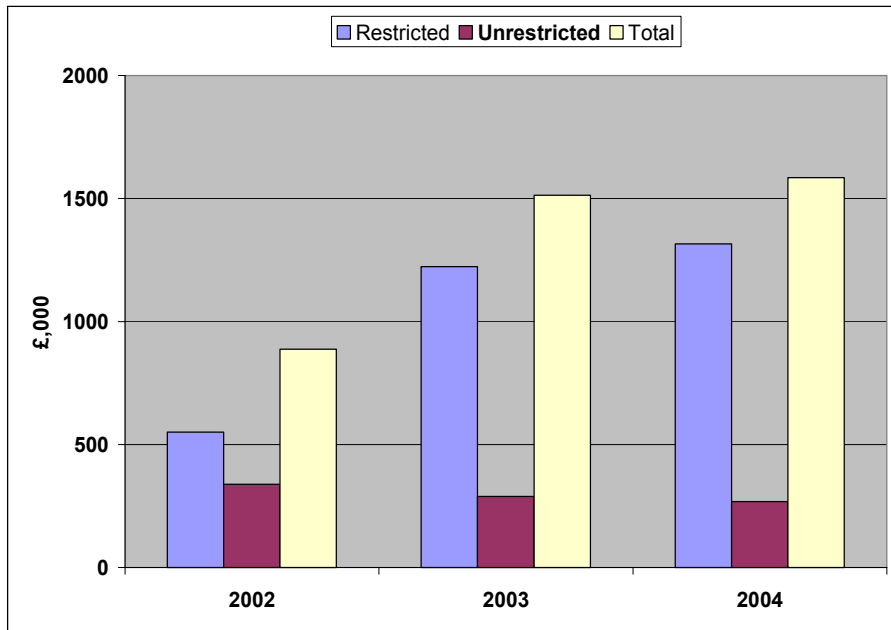
### Financial summary

#### Incoming resources

Most of Motivation's income is in the form of restricted funds (e.g. grants from government and non-government organisations). The application of restricted funds is governed by criteria laid out in grant proposals and contracts with fund providers. A small percentage of restricted funds may be allocated to cover the indirect costs of supporting and administering the programme. Unrestricted funds are raised separately from individuals, trusts and foundations, mainly based in the United Kingdom, to cover the bulk of the central running costs of the organisation.

Motivation income levels have been maintained above £1.5m for the last two years, with 5% more income raised this year than last year. Figure 1 below shows income trends during the three years from 2002 to 2004.

**Figure 1: Income Trends**



Restricted income from grants and donations continues to be Motivation's main source of income in 2004, representing 83% of total income (2003: 81% of total income).

Table 1 shows the distribution of restricted income according to programme categories:

<b>Table 1: 2004 Restricted Income</b>	<b>£'000</b>	<b>Ratio</b>
Africa Programme	307	23%
Disability Support Programme	555	42%
Worldmade Products and Services	327	25%
Wheelchair User Support Programme	79	6%
Others	48	4%
<b>Total</b>	<b>1316</b>	<b>100%</b>

Unrestricted income represents 17% of total income for 2004. This income stream has not risen in proportion to restricted income over the last three years, but the fundraising team have been reorganised and expanded to allow them to focus on this area as necessary in future.

## The Motivation Charitable Trust

### Report of the trustees

#### For the year ended 31 December 2004

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Table 2 shows the sources of unrestricted income for 2004:

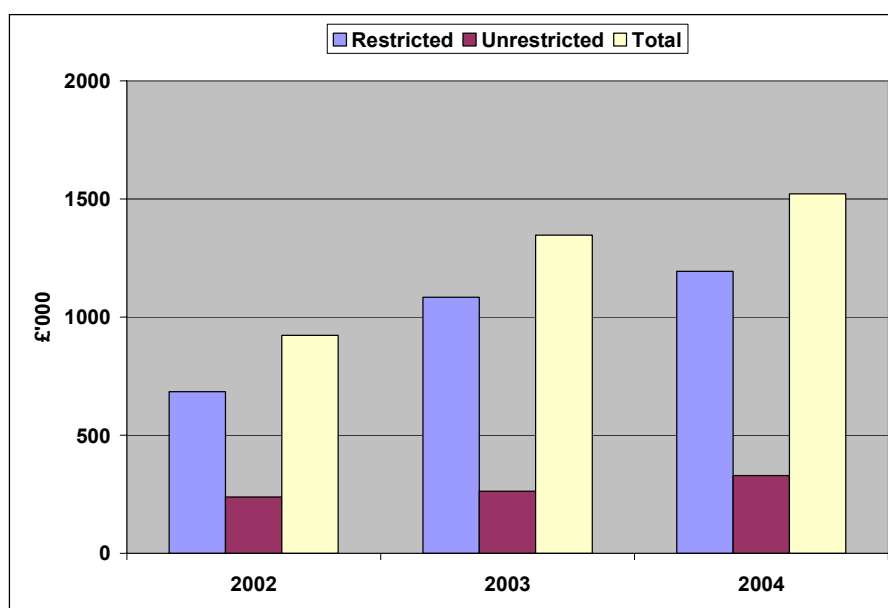
<b>Table 2: 2004 Unrestricted Income</b>	<b>£'000</b>	<b>Ratio</b>
Donations	202	75%
Income Generating Activities	58	22%
Investment	4	1%
Others	5	2%
<b>Total</b>	<b>269</b>	<b>100%</b>

The statement of financial activities and notes 2 to 5 in the accounts give a detailed schedule of incoming resources.

### Resources expended

Whilst maintaining the total income level this year with 2003, expenditure has increased by 13% from £1.3m in 2003 to £1.5m in 2004. Figure 2 shows the expenditure trends in the last three years from 2002 to 2004.

**Figure 2: Expenditure Trends**



Unrestricted expenditure has been controlled whilst restricted expenditure has increased. In 2005, unrestricted expenditure is forecasted to rise to meet the demand of Motivation's increased programme activities.

Table 3 shows the distribution of programme expenditure in 2004:

<b>Table 3: 2004 Restricted Expenditure</b>	<b>£'000</b>	<b>Ratio</b>
Africa Programme	228	19%
Disability Support Programme	580	49%
Worldmade Products and Services	245	21%
Wheelchair User Support Programme	73	5%
Others	68	6%
<b>Total</b>	<b>1194</b>	<b>100%</b>

## The Motivation Charitable Trust

### Report of the trustees

#### For the year ended 31 December 2004

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Table 4 shows the categories of spending of unrestricted funds.

<b>Table 4: 2004 Unrestricted Expenditure</b>	<b>£'000</b>	<b>Ratio</b>
Fundraising	158	48%
Support	122	37%
Management & Administration	48	15%
<b>Total</b>	<b>328</b>	<b>100%</b>

Comparing key unrestricted expenditure ratios for 2004 and 2002 shows how Motivation's financial position has changed over the last three years:

- Unrestricted expenditure in relation to restricted expenditure: 27%, (2002: 35%)
- Unrestricted expenditure in relation to total expenditure: 22% (2002: 26%).
- Fundraising costs, including the costs of raising unrestricted and restricted funds, were £158,190, representing 10% of total expenditure in 2004 (2002: 15% of total expenditure).
- Support costs, including staff time and expenses relating to the support of existing and new projects, were £122,046, representing 8% of total expenditure in 2004 (2002: 9% of total expenditure).
- Management and administration costs, including staff time and expenses relating to governance of the charity, were £47,993, representing 3% of total expenditure in 2004 (2002: 6% of total expenditure).

The statement of financial activities (SOFA) and notes 6 to 9 in the accounts give a detailed schedule of outgoing resources.

### Conclusion

Motivation closed 2004 with 15% more funds than at the end of 2003, at £487,875. The restricted funds balance rose by 51% to £421,900 (2003: £279,573) and the unrestricted funds balance reduced by 55% to £65,975 (2003: £146,037). This unrestricted position is a result of the following main factors:

- Indirect cost recovery from restricted programme funds as a contribution to the total support and administration cost of our programmes was lower than planned;
- The slide in US dollars exchange rates against the British pound from 2003 to 2004 adversely affected our indirect cost recovery from USAID (funding from which is in US dollars, while our indirect costs are in British pounds);
- Lower unrestricted funds from individuals, trust and foundations in 2004 than previous years while the fundraising team underwent restructuring;
- Additional unrestricted funds being utilised to fund the expansion of Motivation's fundraising and support capabilities.

Motivation's working capital policies in this financial year (2004) remain the same as for 2003, with closing cash at £416,854, 53% higher than at the end of 2003. £75,000 of this is held in high interest charity bonds as investment at the end of 2004.

The financial position can be verified from the balance sheet and notes 10 to 16 of the accounts.

## **The Motivation Charitable Trust**

### **Report of the trustees**

**For the year ended 31 December 2004**

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#### **Reserves Policy**

Motivation's work is multifaceted and spans a wide range of activities (including the provision of professional medical services and equipment) in many different locations (currently Asia, Central America and Africa). Such a spread of activities naturally carries an increased element of risk, and for this reason the Trustees feel that it is prudent to hold reserves.

The main risk the organisation faces is a reduction in unrestricted income. Under the terms under which most project grants are obtained, only a relatively small proportion of the income can be applied to central "core" costs. Unrestricted income is therefore essential to cover the balance of these central costs, which are important to the continuing activities of the charity. General or unrestricted income can be unpredictable in timing, so to safeguard the financial position of the charity a reserves policy has been established representing a target for unrestricted funds.

It is unsurprising that during the last year central costs have grown alongside the considerable growth in income. The reserves set aside to meet running costs in the event of a reduction in unrestricted funds therefore need to increase accordingly, and in line with future projections, if the smooth running of the organisation is to be maintained in accordance with our prudent approach.

Motivation's target for reserves by the end of 2004 was **£102,000**, representing four months' running costs, and we achieved **£65,975**. The shortfall was due to a number of factors including:

- an exchange rate loss arising on the revaluation of US dollars against British pounds at the end of 2003;
- realising a lower indirect cost recovery rate than forecast due to some projects starting later than anticipated;
- a drop in new income from trusts and foundations before the fundraising team became fully operational with new members;
- investment and expansion in our fundraising and programme support base.

The reserves policy has been reviewed taking into consideration our increased growth, and our overall target for reserves has been set at **£148,177**. This figure represents 6 months' running costs (those not covered by project funding) based on projections of future expenditure. This is our target for the mid-term. Our aim is to increase steadily our reserves at a challenging but achievable level throughout the coming year, whilst not impacting on the smooth running of the charity, to attain **£129,000** by the end of 2005. We are confident that we will be able to meet this target, and at the time of writing we are building reserves at the proscribed rate.

#### ***Review of Reserves Policy***

This policy is reviewed annually by the Trustees/Directors.

## **The Motivation Charitable Trust**

### **Report of the trustees**

**For the year ended 31 December 2004**

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#### **Risk Statement**

Motivation is keen regularly to assess and minimise the risks to which it might be exposed. In particular, key staff and managers are actively involved in the process of identifying risks, to ensure that all aspects of the charity's operations are considered in the risk management process. Risks are identified in the key areas of property, finance, personnel, reputation, information, law, politics, and operations.

Identified risks are scored in terms of probability, potential impact and level of concern, and ranked by priority according to the results of this process. All risks are incorporated into the organisation's Risk Register, and a plan of action is agreed for each risk, with high priority risks taking precedence. We review the progress towards the action plan at every Board meeting, and any new risks that have been identified are discussed and added to the register as above. Our policy for building our financial reserves reflects our approach to risk identification & management.

#### **Responsibilities of the trustees**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the period then ended.

In preparing those financial statements which give a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993.

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**

The trustees who served as charity trustees during the year and up to the date of this report were as follows:

Scott Glickman FRCS

Prue Bramwell-Davies MSDC FRCA

Nicholas Allott (appointed 29 April 2004)

Steven Fogel LLB LLM ACI Arb

Vivien Gardener ACA

The trustees have no beneficial interest in the charity.

## **The Motivation Charitable Trust**

### **Report of the trustees**

**For the year ended 31 December 2004**

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#### **Method of appointment of trustees**

New trustees are chosen by the board of trustees and may hold their position for life. The charity currently has five trustees (the agreed minimum number is three), and there are no plans to increase this number at present.

Trustees are nominated by members of the board or by the Executive Officers. Prospective trustees undergo an application process which includes attendance of a trustees meeting, and will be appointed where all trustees are in agreement.

Newly appointed trustees are supported in their role by the Charity Secretary, who ensures that they are fully aware of the organisation's objectives and governing documents, and with the responsibilities of trustees/directors.

#### **Auditors**

Sayer Vincent have expressed their willingness to continue as auditors and offer themselves for re-appointment.

Approved by the trustees on 9 August 2005 and signed on their behalf by

Scott Glickman - Chairman

## **Independent auditors' report**

### **To the members of**

#### **The Motivation Charitable Trust**

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We have audited the financial statements of The Motivation Charitable Trust for the year ended 31 December 2004 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the trustees and auditors**

The responsibilities of the trustees (who are also directors of The Motivation Charitable Trust for the purposes of company law) for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the statement of responsibilities of the trustees. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the report of the trustees is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding the trustees' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the report of the trustees and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

#### **Basis of opinion**

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the charitable company's state of affairs as at 31 December 2004 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985.

**SAYER VINCENT**  
Chartered accountants & registered auditors  
London, United Kingdom

## The Motivation Charitable Trust

### Statement of Financial Activities (Incorporating an income and expenditure account)

For the year ended 31 December 2004

	Note	Restricted £	Unrestricted £	2004 Total £	2003 Total £
<b>Incoming resources</b>					
<i>Donations, gifts and legacies:</i>	3	5,000	200,881	<b>205,881</b>	253,397
<i>Activities in furtherance of the Charity's objects:</i>	2	1,311,284	-	<b>1,311,284</b>	1,223,012
<i>Activities for generating funds:</i>		-	58,374	<b>58,374</b>	29,399
<i>Investment income:</i>	4	-	4,323	<b>4,323</b>	1,248
<i>Other income:</i>	5	-	5,034	<b>5,034</b>	6,331
<b>Total incoming resources</b>		<u>1,316,284</u>	<u>268,612</u>	<u><b>1,584,896</b></u>	<u>1,513,387</u>
Costs of generating funds		-	158,190	<b>158,190</b>	103,032
<b>Net incoming resources available for charitable application</b>		<u>1,316,284</u>	<u>110,422</u>	<u><b>1,426,706</b></u>	<u>1,410,355</u>
<i>Charitable expenditure</i>					
Costs of activities in furtherance of the objects of the charity:					
Grants payable	7	284,883	-	<b>284,883</b>	259,655
Project expenditure:					
Overseas projects		891,455	-	<b>891,455</b>	711,349
UK projects		18,064	-	<b>18,064</b>	15,171
Development and research		-	-	-	97,683
Support costs		-	122,046	<b>122,046</b>	111,934
Management and administration		-	47,993	<b>47,993</b>	47,942
<b>Total charitable expenditure</b>		<u>1,194,402</u>	<u>170,039</u>	<u><b>1,364,441</b></u>	<u>1,243,734</u>
<b>Total resources expended</b>	6	<u>1,194,402</u>	<u>328,229</u>	<u><b>1,522,631</b></u>	<u>1,346,766</u>
<b>Net incoming resources before transfers</b>	9	121,882	(59,617)	<b>62,265</b>	166,621
<b>Transfer between funds</b>	16	<u>20,445</u>	<u>(20,445)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		142,327	(80,062)	<b>62,265</b>	166,621
<b>Funds at 1 January 2004</b>		<u>279,573</u>	<u>146,037</u>	<u><b>425,610</b></u>	<u>258,989</u>
<b>Funds at 31 December 2004</b>	15	<u><u>421,900</u></u>	<u><u>65,975</u></u>	<u><u><b>487,875</b></u></u>	<u><u>425,610</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

## The Motivation Charitable Trust

### Balance sheet

As at 31 December 2003

		2004	2003
	Note	£	£
<b>Tangible fixed assets</b>	12	<b>68,451</b>	<u>63,550</u>
<b>Current assets</b>			
Debtors	13	<b>147,886</b>	120,997
Short term deposit		<b>75,000</b>	-
Cash at bank and in hand		<u><b>341,854</b></u>	<u>272,581</u>
		<b>564,740</b>	393,578
<b>Creditors: Amounts falling due within one year</b>	14	<u><b>145,316</b></u>	<u>31,518</u>
<b>Net current assets</b>		<u><b>419,424</b></u>	<u>362,060</u>
<b>Net assets</b>		<u><b>487,875</b></u>	<u>425,610</u>
<b>Funds</b>			
Restricted funds	15	<b>421,900</b>	279,573
Unrestricted funds:			
General funds	15	<u><b>65,975</b></u>	<u>146,037</u>
<b>Total funds</b>	16	<u><b>487,875</b></u>	<u>425,610</u>

Approved by the trustees on 9 August 2005 and signed on their behalf by

Scott Glickman - Chair

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

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#### 1. Accounting policies

- a) **Accounting convention:** The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. They follow the recommendations in the *Statement of Recommended Practice, Accounting and Reporting by Charities* (SORP 2000) and the Companies Act 1985.
- b) **Incoming resources:** All income is included in full in the Statement of Financial Activities when receivable and measurable with accuracy. 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) Voluntary income is received by way of donations and gifts.
  - ii) Intangible income and gifts in kind are included as income and, when distributed, expenditure under the appropriate account. Gifts in kind are valued by reference to the cost which would have been incurred in an arm's length transaction which is then reviewed and revised according to the estimated gross value to the charity (see note 8). Intangible income has not been included in the financial statements in respect of the head office premises used by the charity as it is not possible to obtain an accurate valuation.
  - iii) Legacies are recognised when receipt is certain and when the value can be measured with sufficient reliability. This is deemed to occur when the personal representative of an estate advises the charity of the transfer of assets.
  - iv) Revenue grants are credited to the Statement of Financial Activities when receivable.
  - v) Grants for the purchase of fixed assets are credited to restricted incoming resources when receivable. Depreciation of fixed assets purchased with such grants is charged against the restricted fund.
- c) **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.
- d) **Resources expended:** Expenditure is recognised when incurred.
- 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. Comparatives have been restated using the same basis for apportionment.
  - 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.

## The Motivation Charitable Trust

### Notes to the financial statements

For the year ended 31 December 2004

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#### 1. Accounting policies (continued)

- e) **Costs of generating funds:** 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 fundraising staff.
- f) **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.
- g) **Management and administration costs:** These include the management of the charity's assets, organisational management and compliance with constitutional and statutory requirements.
- h) **Tangible fixed assets:** UK Expenditure on fixed assets is capitalised where it exceeds £300. 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 :	20%
Leasehold Improvements:	10%
Computer equipment:	20%
Website:	33%

Impairment reviews of all fixed assets are carried out annually.

- i) **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.
- j) **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.
- k) **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.

**The Motivation Charitable Trust**

**Notes to the financial statements**

**For the year ended 31 December 2004**

<b>2. Activities in furtherance of the charity's objects</b>	<b>2004</b>	<b>2003</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Restricted income: grants</b>		
<i>for Grants payable:</i>		
Isle of Man Overseas Committee:		
▪ Cadisca-Women's Sewing	-	10,407
Other trusts, foundations and companies:	<b>11,912</b>	14,100
	<b>11,912</b>	24,507
<i>Donations for grants payable:</i>	<b>6,956</b>	5,101
<b>Total restricted income for grants payable</b>	<b>18,868</b>	29,608
<i>for Projects:</i>		
Diana, Princess of Wales Memorial Fund:		
▪ Wheelchair Mobility Services (WorldMade)	<b>151,814</b>	51,029
Department for International Development (KAR/CSCF):		
▪ Africa	<b>196,093</b>	55,546
European Community (EC):		
▪ Sri Lanka Special Seating	<b>12,316</b>	-
USAID:		
▪ Disability Support Programme	<b>555,466</b>	833,955
▪ Wheelchair User Support Programme	<b>79,498</b>	-
▪ Africa WTTC Development	<b>17,190</b>	-
B&Q:		
▪ Worldmade Wheelchair Distribution	<b>115,000</b>	
Other trusts, foundations and companies	<b>102,714</b>	149,300
	<b>1,230,091</b>	1,089,830
<i>Project donations:</i>	<b>1,541</b>	53,532
<b>Total restricted project income</b>	<b>1,231,632</b>	1,143,362
<i>for Research and Development:</i>		
Voluntary Service Organisation:		
▪ Papua New Guinea Research	-	10,042
Other Trusts, Foundations and Companies	<b>60,784</b>	40,000
	<b>60,784</b>	50,042
<i>Research and development donations:</i>	-	-
<b>Total restricted research and development income</b>	<b>60,784</b>	50,042
Total restricted grants and donations:	<b>1,311,284</b>	1,223,012
Of which grants:	<b>1,302,787</b>	1,164,379
Of which donations:	<b>8,497</b>	58,633

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

3. Donations, gifts and legacies	Restricted	Unrestricted	Total	Total
	Funds	Funds	2004	2003
	£	£	£	£
Donations	-	168,406	<b>168,406</b>	202,634
Gifts in kind (see note 8)	5,000	30,475	<b>35,475</b>	11,075
Legacies	-	2,000	<b>2,000</b>	39,688
	<u>5,000</u>	<u>200,881</u>	<u><b>205,881</b></u>	<u>253,397</u>

Total 'Donations, gifts and legacies', and 'Restricted project income' include amounts over £10,000 from the following trusts, foundations and companies:

#### Restricted:

The Diana, Princess of Wales Memorial Fund  
 Four Acre Trust  
 B & Q  
 Kingfisher plc  
 Clothworkers Foundation  
 Lloyds TSB  
 Marks and Spencer plc  
 Patrick Frost Foundation

#### Unrestricted:

The Heathside Charitable Trust  
 Ernest Kleinwart Charitable Trust  
 MAN Group plc  
 Peacock Trust

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

4. Investment income	Total	Total
	2004	2003
	£	£
Bank interest	<u><b>4,323</b></u>	<u>1,248</u>

5. Other income	Restricted	Unrestricted	Total	Total
	Funds	Funds	2004	2003
	£	£	£	£
Sundry income	-	200	<b>200</b>	-
Exchange rate gain	-	4,500	<b>4,500</b>	5,560
Royalties	-	334	<b>334</b>	771
	<u>-</u>	<u>5,034</u>	<u><b>5,034</b></u>	<u>6,331</u>

The Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2004

6. Total resources expended

	Grants payable £	Project expenditure overseas £	Project expenditure UK £	Support costs £	Fundraising and publicity £	Management and administration £	2004 Total £	2003 Total £
Grants payable (note 7)	284,883	-	-	-	-	-	284,883	259,655
Direct project costs	-	88,931	-	87	-	-	89,018	88,664
Staff costs (note 10)	-	504,204	1,027	85,574	85,678	33,999	710,482	558,287
Recruitment and other staff costs	-	24,603	-	3,764	6,102	1,302	35,771	51,636
Accommodation	-	40,236	-	1,073	250	-	41,559	59,913
Professional fees	-	27,554	-	-	57	9,680	37,291	55,168
Insurance	-	8,900	-	6,186	-	1,248	16,334	13,500
Travel	-	90,972	38	3,031	4,599	273	98,913	62,510
Fundraising and publicity costs	-	3,084	-	3,099	55,564	-	61,747	30,721
Office resources and utilities	-	89,318	1,095	7,754	5,842	1,491	105,500	111,905
Depreciation	-	5,588	15,904	4,241	-	-	25,733	29,759
Bank charges	-	3,113	-	466	98	-	3,677	3,340
Foreign exchange loss	-	4,924	-	5,837	-	-	10,761	21,488
Sundry expenditure	-	28	-	934	-	-	962	220
<b>Total resources expended</b>	<b>284,883</b>	<b>891,455</b>	<b>18,064</b>	<b>122,046</b>	<b>158,190</b>	<b>47,993</b>	<b>1,522,631</b>	<b>1,346,766</b>

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

#### 7. Grants

	<b>2004</b>	2003
	£	£
Africa WTTC Development	<b>256</b>	236
Africa DPO Capacity Building	<b>1,007</b>	-
Africa Knowledge and Sharing	<b>11,898</b>	-
Africa Rights for Wheelchair Users	<b>58,626</b>	-
Sri Lanka Disability Support Programme	<b>172,671</b>	222,463
WM Design & Production (3 Wheeler)	<b>117</b>	-
Wheelchair User Support Programme	<b>11,636</b>	-
Sri Lanka Special Seating Programme	<b>2,198</b>	1,506
Sri Lanka grant programmes	<b>3,174</b>	14,851
Africa grant programmes	<b>11,767</b>	11,589
Central America grant programmes	<b>9,460</b>	9,010
Europe grant programmes	<b>2,073</b>	-
	<b><u>284,883</u></b>	<b><u>259,655</u></b>

Grants payable to partner organisations 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.

#### 8. Gifts in kind and intangible income

	Restricted Funds £	Unrestricted Funds £	<b>2004 Total £</b>	2003 Total £
Direct costs - equipment rental & maintenance	-	1,995	<b>1,995</b>	1,333
Printing	-	8,000	<b>8,000</b>	708
Fundraising and publicity costs	-	18,180	<b>18,180</b>	2,722
Travel	-	250	<b>250</b>	-
Capital equipment	5,000	-	<b>5,000</b>	-
Legal and professional fees	-	-	-	4,333
Office supplies and resources	-	-	-	198
Stationery	-	2,050	<b>2,050</b>	1,782
	<b><u>5,000</u></b>	<b><u>30,475</u></b>	<b><u>35,475</u></b>	<b><u>11,076</u></b>

Gifts in kind and intangible income are valued according to their gross value to the charity. This is calculated by reviewing the cost which would have been incurred in an arms length transaction by comparison to the estimated value to the charity. Intangible income has not been included in the financial statements in respect of the head office premises used by the charity as it is not possible to obtain an accurate valuation.

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

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#### 9. Net incoming resources for the year

This is stated after charging / crediting:

	<b>2004</b>	2003
	£	£
Employee indemnity insurance (incl. trustees' Indemnity)	<b>1,517</b>	1,313
Trustees' remuneration	<b>Nil</b>	Nil
Trustees' reimbursed expenses	<b>Nil</b>	Nil
Depreciation	<b>25,733</b>	29,756
Auditors' remuneration:		
▪ Audit	<b>8,451</b>	6,700
	<u><b>8,451</b></u>	<u>6,700</u>

#### 10. Staff costs and numbers

Staff costs were as follows:

	<b>2004</b>	2003
	£	£
Salaries and wages	<b>663,443</b>	517,314
Social security costs	<b>41,949</b>	33,730
Pension	<b>5,090</b>	7,243
	<u><b>710,482</b></u>	<u>558,287</u>

Total emoluments paid to staff were:

<b>668,533</b>	458,919
<u><b>668,533</b></u>	<u>458,919</u>

No employee earned more than £50,000 during the year.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	<b>2004</b>	2003
	No.	No.
Projects	<b>34</b>	22
Development and research	-	3
Support	<b>7</b>	6
Management and administration	<b>1</b>	1
Fundraising and publicity	<b>3</b>	4
	<u><b>45</b></u>	<u>36</u>

**The Motivation Charitable Trust**

**Notes to the financial statements**

**For the year ended 31 December 2004**

**11. Taxation**

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

**12. Tangible fixed assets**

	Computer equipment £	Website £	Leasehold improvements £	Office furniture & equipment £	Totals £
<b>COST</b>					
At 1 January 2004	78,866	20,000	45,664	20,734	<b>165,264</b>
Additions in year	<u>19,107</u>	<u>-</u>	<u>11,131</u>	<u>396</u>	<b><u>30,634</u></b>
At 31 December 2004	<u>97,973</u>	<u>20,000</u>	<u>56,795</u>	<u>21,130</u>	<b><u>195,898</u></b>
<b>DEPRECIATION</b>					
At 1 January 2004	37,707	20,000	31,525	12,482	<b>101,714</b>
Charge for the year	<u>17,204</u>	<u>-</u>	<u>5,679</u>	<u>2,850</u>	<b><u>25,733</u></b>
At 31 December 2004	<u>54,911</u>	<u>20,000</u>	<u>37,204</u>	<u>15,332</u>	<b><u>127,447</u></b>
<b>NET BOOK VALUE</b>					
<b>At 31 December 2004</b>	<b><u>43,062</u></b>	<b><u>-</u></b>	<b><u>19,591</u></b>	<b><u>5,798</u></b>	<b><u>68,451</u></b>
At 1 January 2004	<u>41,159</u>	<u>-</u>	<u>14,139</u>	<u>8,252</u>	<u>63,550</u>

All tangible fixed assets are used for direct charitable purposes.

**13. Debtors**

	<b>2004</b> £	2003 £
Trade debtors	<b>129,269</b>	118,049
Other debtors	<b>3,917</b>	2,948
Prepayments	<b>14,700</b>	-
	<b><u>147,886</u></b>	<u>120,997</u>

**The Motivation Charitable Trust**

**Notes to the financial statements**

**For the year ended 31 December 2004**

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**14. Creditors : Amounts falling due within one year**

	<b>2004</b>	2003
	£	£
Taxation and social security	<b>14,990</b>	10,328
Pension contributions	<b>402</b>	293
Other creditors	<b>90,253</b>	14,197
Accruals	<b>8,451</b>	6,700
Deferred income	<b>31,220</b>	-
	<u><b>145,316</b></u>	<u>31,518</u>

**15. Analysis of net assets between funds**

	Restricted funds £	Unrestricte d funds £	<b>Total funds £</b>
Tangible fixed assets	51,968	16,483	<b>68,451</b>
Current assets	489,166	75,574	<b>564,740</b>
Current liabilities	<u>(119,234)</u>	<u>(26,082)</u>	<u><b>(145,316)</b></u>
<b>Net assets at 31 December 2004</b>	<u>421,900</u>	<u>65,975</u>	<u><b>487,875</b></u>

The Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2004

16. Movements in funds

	At 1 January 2004 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 December 2004 £
<b>Restricted funds:</b>					
<b>Overseas</b>					
<b>Africa Programme:</b>					
Africa WTTTC Development	(6,952)	34,900	(25,332)	3	2,619
3rd All Africa Congress-Zambia	(2,526)	2,529	-	(3)	-
Wheelchair Service Network	-	76,045	(9,792)	-	66,253
Africa DPO Capacity Building	3,209	-	(2,853)	-	356
Africa Trike Design and Development	5,193	-	(4,999)	-	194
Africa Knowledge and Research	17,827	80,014	(93,038)	(1,890)	2,913
Africa Rights for Wheelchair Users	-	113,550	(92,252)	(1,325)	19,973
<b>Sri Lanka Disability Support Programme:</b>					
Sri Lanka Disability Support Programme:	46,995	555,466	(580,070)	19,277	41,668
<b>Worldmade Programme:</b>					
WM Wheelchair Services & Training	36,326	162,314	(107,555)	(199)	90,886
WM Design & Production (3 Wheeler)	106,469	50,000	(124,583)	(5,218)	26,668
WM Wheelchair Distribution	-	115,000	(13,278)	-	101,722
<b>Wheelchair User Support Programme:</b>					
Wheelchair User Support Programme:	(429)	79,498	(73,416)	(9,229)	(3,576)
<b>Grants Programmes:</b>					
Africa	18,982	9,883	(25,415)	-	3,450
Sri Lanka	896	8,985	(8,969)	-	912
Central America	10,058	-	(10,011)	(47)	-
Europe	1,367	-	(2,102)	735	-
<b>Other Overseas:</b>					
Sri Lanka Special Seating Programme	(9,963)	12,316	(2,353)	-	-
Turkey Employment Placement	-	3,500	(318)	-	3,182
<b>UK Projects:</b>					
Leasehold Premises Improvements	55,441	5,000	(5,606)	(26,511)	28,324
Other Restricted Fixed Assets	-	-	(10,180)	43,262	33,082
Helen Hamlyn IT Development	(3,320)	7,284	(2,280)	(300)	1,384
Technical Team Development Fund	-	-	-	1,890	1,890
<b>Total restricted funds</b>	<b>279,573</b>	<b>1,316,284</b>	<b>(1,194,402)</b>	<b>20,445</b>	<b>421,900</b>
<b>Unrestricted funds:</b>					
General funds	146,037	268,612	(328,229)	(20,445)	65,975
<b>Total unrestricted funds</b>	<b>146,037</b>	<b>268,612</b>	<b>(328,229)</b>	<b>(20,445)</b>	<b>65,975</b>
<b>Total funds</b>	<b>425,610</b>	<b>1,584,896</b>	<b>(1,522,631)</b>	<b>-</b>	<b>487,875</b>

DfID funds included above relating to the Civil Society Challenge Fund - CSCF 9 and CSCF 274 were expended in accordance with agreed terms.

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

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#### 16. Movements in funds (continued)

Transfers relate to the following situations:

- a) Transfer of funds from unrestricted funds to restricted funds for overspends and other expenditure not allowable per funder terms.
- b) Surplus funds from completed projects used - following the Funder's authorisation - to finance similar local projects.
- c) To transfer fixed assets purchased with restricted funds to a separate restricted fund for restricted capital equipment.

#### **Purpose of restricted funds**

Africa WTTC Development	The development and support of the Wheelchair Technologists Training Course (WTTC) in partnership with the Tanzanian Training Centre for Orthopaedic Technologists (TATCOT) started in 2002. The course has now graduated 23 students from eight countries.
3rd All Africa Congress	Grant from KAR-DFID to finance knowledge sharing at the 3rd all Africa Wheelchair Congress in Zambia.
Wheelchair Service Network	Supporting and fostering collaboration between the growing network of wheelchair services established by graduates of the WTTC in Tanzania. This project is funded by Lloyds TSB Foundation, The Clothworkers Foundation, The Rowan Trust and the Cotton Trust.
Africa DPO Capacity Development	Funded by the Woodward Trust in 2004; supporting the development of Disabled Peoples' Organisations (DPOs) working with people with spinal cord injuries, one of the most marginalised groups in society.
Africa Trike Design and Development	The initial development of a hand-propelled tricycle was funded by Jersey Overseas Aid through this project, which was completed in 2004.
Africa Knowledge and Research	DFID Knowledge and Research (KaR) funded programme which is developing new designs of mobility equipment including a hand propelled trike, and a new three wheel wheelchair.
Africa-Rights for Wheelchair Users	DFID Civil Society Challenge Fund (CSCF) funded programme initiated in 2004 which is promoting and coordinating the rights of wheelchair users in Uganda, Tanzania and Zimbabwe.
Sri Lanka Disability Support Programme	USAID funded programme to enhance the equipment and rehabilitation service provision and opportunities for people with disability in Sri Lanka.

## The Motivation Charitable Trust

### Notes to the financial statements

#### For the year ended 31 December 2004

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#### 16. Movements in funds (continued)

Worldmade Wheelchair Services and Training	Initiation of sustainable wheelchair services providing access to locally produced and Worldmade wheelchairs through modular training courses and local partner support. Funded by the Diana Princess of Wales Memorial Fund, and Patrick Frost Foundation.
Worldmade Design and Production (3 wheel wheelchair)	Ongoing product development and liaison with the manufacturer of the Worldmade rural flat pack wheelchair; a wheelchair design suitable for large scale production and distribution.
Worldmade Wheelchair Distribution	Funding for Worldmade wheelchair mass production and distribution of the 3 wheel wheelchair.
Wheelchair User Support Programme	A comprehensive programme of initiatives addressing issues relating to poverty, rights, capacity, services and products affecting wheelchair users in Asia, Africa and East Europe through our network of partners and regional programmes.
<b>Grant</b>	
Africa	Grant projects to assist the continued activities of local partner organizations in Africa.
Sri Lanka	Grant projects to cover funding for special seating, wheelchairs, refurbishments of wards and workshops through local partners organisations.
Central America	Grant projects through local partners in Central America to cover capacity development, rights, poverty and access for disabled people in Central America.
Europe	Grant projects to establish a national training centre for special seating in Eastern Europe and expand the availability of special seating for children with cerebral palsy throughout Russia and set up a parent support centre.
<b>Other Overseas:</b>	
Sri Lanka Special Seating Programme	Close out year for a major programme to address special seating for children with cerebral palsy in Sri Lanka funded by EC.
Turkey Employment Placement Programme	Funding received for collaborative initiative between employers and disabled people in Turkey to create mainstream employment opportunities for disabled women in the garment industry.

**The Motivation Charitable Trust**

**Notes to the financial statements**

**For the year ended 31 December 2004**

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**UK Projects:**

Premises & Improvements	Restricted funds of capitalised leasehold improvements to our office in Bristol, United Kingdom.
Other Restricted Fixed Assets	Restricted funds of other fixed assets capitalised from ongoing projects.
Helen Hamlyn IT Development	Development of Motivation UK fundraising and accounting capacity through acquisition of appropriate IT hardware and software. Funded by Helen Hamlyn Foundation.
Technical Team Development Fund	Funds for research and development of a self sustainable technical service team to service motivation projects.
General funds	Unrestricted and general funds covering projects support, fundraising, management, administration and governance of Motivation.