

Motivation Charitable Trust

Report of the Trustees

For the year ended 31 December 2008

Statement of responsibilities of the trustees

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and charity and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the group and charity and which enable them to ensure that the financial statements comply with the Companies Act 1985. The trustees are also responsible for safeguarding the assets of the group and charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 themselves 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 2008 was 8 (2007 - 8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Sayer Vincent were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10/10/2009

and signed on their behalf by



Independent auditors' report

To the members of

Motivation Charitable Trust

We have audited the financial statements of Motivation Charitable Trust for the year ended 31 December 2008 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared in accordance with 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 the directors of Motivation Charitable Trust for the purposes of charity law) for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), 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 International Standards on Auditing (UK and Ireland).

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 whether the information given in the annual report of the trustees is consistent with the financial statements. In addition, we report to you if, in our opinion, 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 other transactions is not disclosed.

We read the annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) 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 the 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.

Independent auditors' report


To the members of

Motivation Charitable Trust

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the charitable company's state of affairs as at 31 December 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the report of the trustees is consistent with the financial statements.



SAYER VINCENT
Chartered accountants & registered auditors
London

17 August 2009

Motivation Charitable Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2008

	Note	Restricted £'000	Unrestricted £'000	2008 Total £'000	2007 Total £'000
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	257	384	641	636
Activities for generating funds		61	404	465	170
Investment income		-	8	8	4
<i>Incoming resources from charitable activities</i>					
	3				
Mobility Products		40	-	40	198
Services		342	-	342	275
Rights and Advocacy		137	-	137	42
Capacity Building		187	-	187	121
Economic Empowerment		11	-	11	51
Others		9	-	9	250
<i>Other incoming resources</i>		3	83	86	36
Total incoming resources		1,047	879	1,926	1,783
Resources expended					
<i>Costs of generating funds:</i>					
Costs of generating voluntary income		-	240	240	217
<i>Charitable activities:</i>					
Mobility Products		313	359	672	634
Services		391	95	486	380
Rights and Advocacy		107	19	126	137
Capacity Building		273	72	345	287
Economic Empowerment		34	5	39	104
Others		10	3	13	150
<i>Governance costs</i>		-	36	36	42
Total resources expended	4	1,128	829	1,957	1,951
Net movement in funds		(81)	50	(31)	(168)
Transfers between funds		48	(48)	-	-
Total funds brought forward		221	39	260	428
Total funds carried forward		188	41	229	260

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 14 to the financial statements.

Motivation Charitable Trust

Balance sheet

31 December 2008

	Note	2008 £'000	2008 £'000	2007 £'000
Fixed assets				
Tangible fixed assets	10		24	20
Current assets				
Debtors	11	20		63
Cash at bank and in hand		<u>343</u>		<u>227</u>
		363		290
Liabilities				
Creditors: amounts due within one year	12	<u>158</u>		<u>50</u>
Net current assets			<u>205</u>	<u>240</u>
Net assets	13		<u><u>229</u></u>	<u><u>260</u></u>
Funds				
Restricted funds	14		188	221
Unrestricted funds				
General funds			<u>41</u>	<u>39</u>
Total charity funds			<u><u>229</u></u>	<u><u>260</u></u>

Approved by the trustees on 10/11/09

and signed on their behalf by



Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

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 2005) 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) Donated services 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.
 - 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.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

1. Accounting policies (continued)

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

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.

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

Cost of generating voluntary income	13%
Mobility products	18%
Services	25%
Rights and advocacy	15%
Capacity building	19%
Economic empowerment	4%
Others	0%
Governance	6%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

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

Office furniture and equipment :	25%
Leasehold improvements:	10%
Computer equipment:	20%
Website:	33%
Motor vehicles:	25%

Impairment reviews of all fixed assets are carried out annually.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

1. Accounting policies (continued)

- 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.

2. Voluntary income

	Restricted £'000	Unrestricted £'000	2008 Total £'000	2007 Total £'000
Donations	252	296	548	568
Gifts in kind (see note 9)	5	64	69	68
Legacies	-	24	24	-
Total	<u>257</u>	<u>384</u>	<u>641</u>	<u>636</u>

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

Restricted:

Baring Foundation
Helen Hamlyn Foundation
John Ellerman Foundation
Man Group PLC
The Audi Foundation
Church of Latter Day Saints
Headley Trust
Marks & Spencers
Bishops Appeal
Maureen Oswin Memorial Fund

Unrestricted:

Clore Duffield Foundation
Peacock Trust
R H Southern Trust
Heathside Charitable Trust
MacFarlane Trust

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

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

3. Incoming resources from charitable activities

	2008	2007
	Total	Total
	£'000	£'000
Restricted income: grants		
<i>for Grants payable:</i>		
Church of Latter Day Saints: Worldmade Wheelchair Fund	32	35
Man Group PLC: Worldmade Wheelchair Fund	12	-
Other trusts, foundations and companies:	16	35
	60	70
<i>Donations for grants payable:</i>	32	29
Total restricted income for grants payable	92	99
<i>for Projects:</i>		
Department for International Development (KAR/CSCF)		
▪ Africa	-	21
USAID:		
▪ Disability Support Programme		116
▪ Wheelchair User Support Programme	225	274
▪ Tsunami Advocacy & Recovery	-	(3)
Oxfam:		
▪ Tsunami Advocacy & Recovery	-	24
▪ Inclusive Vocational Training - Sri Lanka	(16)	38
Save The Children - Sri Lanka:		
▪ Community Based Supportive Seating	-	28
Merlin Foundation: Wheelchair Services & Training	-	56
Big Lottery Fund: Human Rights in Tanzania	187	-
Baring Foundation: Internally Displaced Disabled People - Uganda	96	-
John Ellerman Foundation:		
▪ Human Rights in Tanzania	41	-
Johanniter International:		
▪ Tsunami Reconstruction -Sri Lanka	83	115
International Committee of The Red Cross:		
▪ Worldmade Wheelchair Distribution	-	48
▪ Wheelchair Services & Training	-	141
Norwegian Association of Disabled:		
▪ Malawi Wheelchair Services	29	17
▪ Uganda Wheelchair Project	-	27
Other trusts, foundations and companies	85	89
	730	991
<i>Project donations:</i>	225	188
Total restricted project income	955	1,179
Total restricted grants and donations:	1,047	1,278
Of which grants:	790	1,060
Of which donations:	257	218

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

4. Total resources expended

	Cost of generating voluntary income £'000	Mobility Products £'000	Services £'000	Rights & Advocacy £'000	Capacity Building £'000	Economic Empowerment £'000	Others £'000	Governance £'000	Support Costs £'000	2008 Total £'000	2007 Total £'000
Grants, products and materials (note 8)	4	162	114	60	73	-	2	-	-	415	681
Cost of Products Sold	-	281	-	-	-	-	-	-	-	281	-
Staff costs (note 6)	118	112	194	17	140	22	1	17	82	703	896
Other staff costs	2	5	14	3	4	-	-	-	12	40	33
Consultancy	22	30	30	3	32	4	1	-	-	122	65
Legal and professional fees	1	2	5	-	-	-	-	9	(1)	16	33
Travel and transportation	8	22	36	12	39	2	1	-	12	132	93
Fundraising and publicity	53	-	-	-	-	-	-	-	-	53	38
Office resources	9	11	26	4	19	4	4	-	46	123	73
Depreciation	-	3	2	1	1	-	-	-	6	13	19
Financial cost	1	2	3	-	3	-	-	-	1	10	6
Foreign exchange gain	-	4	3	1	2	-	-	-	9	19	4
Sundry expenditure	-	7	17	-	-	1	4	-	1	30	10
Total resources expended	218	641	444	101	313	33	13	26	168	1,957	1,951
Support costs	22	31	42	25	32	6	-	10	(168)	-	-
Total resources expended	240	672	486	126	345	39	13	36	-	1,957	1,951

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

5. Net incoming resources for the year

This is stated after charging:

	2008	2007
	£'000	£'000
Depreciation	13	19
Auditors' remuneration:		
▪ audit	9	9
▪ other services	-	11
Trustees' remuneration	-	-
Trustees' reimbursed expenses	-	-
	<u> </u>	<u> </u>

6. Staff costs and numbers

The aggregate payroll costs for UK contracted staff were :

	2008	2007
	£'000	£'000
Salaries and wages	580	728
Social security costs	39	51
Pension contributions	19	27
	<u> </u>	<u> </u>
Total costs for UK contracted staff	<u>638</u>	<u>806</u>
Total salary costs for field based staff overseas	65	90
Total staff costs for the charity (as shown in note 4)	<u>703</u>	<u>896</u>

No employee earned more than £60,000 during the year. (2007 : nil)

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

	2008	2007
	No.	No.
Costs of generating voluntary income	3	3
Mobility products	4	4
Services	5	3
Rights & advocacy	4	1
Capacity building	4	5
Economic empowerment	1	1
Others	-	10
Governance	2	1
	<u> </u>	<u> </u>
	<u>23</u>	<u>28</u>

7. Taxation

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

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

8. Grants payable including products and material donations

	2008	2007
	£'000	£'000
Africa Wheelchair Service Network	-	5
Africa Rights for Wheelchair Users	-	30
Uganda Wheelchair Provision	14	12
Africa grant programmes	21	28
Sri Lanka Disability Support Programme	-	114
Worldmade Products, Services, Training & Wheelchair Fund	87	0
Wheelchair User Support Programme	71	290
Tsunami Recovery and Advocacy Programme	-	29
Community Based Supportive Seating	-	123
Mobility Provision Centre of Excellence	24	0
Human Rights Tanzania	86	7
Sierra Leone	-	3
Other small grants	4	40
Sports Wheelchair	7	0
Sri Lanka Workshop & Wheelchair Fund	24	0
Malawi Wheelchair Services	15	0
IDDP Uganda	62	0
	415	681

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

	Restricted	Unrestricted	2008	2007
	Funds	Funds	Total	Total
	£'000	£'000	£'000	£'000
Printing and stationery	-	2	2	2
Software	-	4	4	0
Fundraising and publicity costs	-	19	19	18
Travel	1	2	3	9
Legal and professional fees	-	5	5	5
Staff Training	-	1	1	0
Office space	4	31	35	34
	5	64	69	68

Gifts in kind and donated services are valued according to their gross value to the charity. This is calculated by reviewing the cost which would have been incurred in an arm's length transaction by comparison to the estimated value to the charity.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

10. Tangible fixed assets

	Computer equipment & website £'000	Motor Vehicle £'000	Leasehold improvements £'000	Office furniture & equipment £'000	Total £'000
Cost					
At the start of the year	139	-	57	23	219
Additions in year	13	4	-	-	17
Disposal in year	-	-	-	-	-
At the end of the year	152	4	57	23	236
Depreciation					
At the start of the year	126	-	50	23	199
Charge for the year	11	1	1	-	13
At the end of the year	137	1	51	23	212
Net book value					
At the end of the year	15	3	6	-	24
At the start of the year	13	-	7	-	20

11. Debtors

	2008 £'000	2007 £'000
Trade debtors & donations due	14	63
Other debtors	6	-
	20	63

12. Creditors: amounts due within 1 year

	2008 £'000	2007 £'000
Taxation and social security	14	12
Other creditors	19	9
Accruals	125	29
	158	50

13. Analysis of net assets between funds

	Restricted funds £'000	General funds £'000	Total funds £'000
Tangible fixed assets	15	9	24
Net current assets	173	32	205
Net assets at the end of the year	188	41	229

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

14. Movements in funds	As at 31.12.07 £'000	Incoming resources £'000	Outgoing resources £'000	Transfers £'000	As at 31.12.08 £'000
Restricted funds:					
Overseas projects:					
Africa Programme:					
Africa WTTTC Development	(3)	1	-	2	-
Wheelchair Service Network	1	-	-	(1)	-
Africa wheelchair Fund	36	4	(24)	-	16
Uganda Wheelchair Provision	28	-	(27)	(1)	-
Malawi Wchair Services	2	29	(37)	-	(6)
HRT Tanzania	(8)	9	(1)	-	-
IDDP UGANDA	-	137	(101)	-	36
HRT AFRICA	-	179	(176)	-	3
MAFRO Establishment	-	24	(22)	(2)	-
WHEELCHAIR SERVICES MOZAMBIQUE	-	10	(15)	-	(5)
Africa Programme Development	-	10	(10)	-	-
AFRICA Seating Development	-	5	(2)	-	3
W/ch Seating+Training Devmt	-	29	(12)	-	17
Sri Lanka and Asia Programmes:					
Tsunami Recovery and Advocacy Programme	(2)	-	-	2	-
Community Based Supportive Seating	9	-	-	(9)	-
Mobility Provision Centre of Excellence	59	84	(120)	(23)	-
Inclusive Vocational Training -Sri Lanka	16	(16)	-	-	-
Ian Gardner Training Centre-Sri lanka	5	-	-	(5)	-
Sri Lanka Wheelchair Fund	15	11	(12)	-	14
Sri Lanka Wheelchair Workshop	22	11	(26)	-	7
Sri Lanka Physiotherapy	-	5	-	-	5
Wheelchair Services - East Coast	1	-	-	(1)	-
Worldmade Programme:					
WM Wheelchair Services & Training	(66)	-	(2)	68	-
WMS & WMT-2008 Various	-	58	(60)	2	-
WM Design & Production	66	-	(10)	(56)	-
WMP-2008 Various	-	76	(70)	(6)	-
WM Wheelchair Distribution	8	4	(64)	56	4
WUSP					
Wheelchair User Support Programme:	(21)	225	(185)	(16)	3
Grants Programmes:					
Africa	5	4	(6)	-	3
Rehab Lanka	(14)	1	17	22	26
Other Grant programmes	18	1	(6)	(8)	5
Other Overseas:					
Marks & Start programme	8	27	(33)	-	2
Motivation Asia Regional Office	7	12	(6)	7	20
Motivation Africa Regional Office	(6)	-	2	4	-
Afghanistan Wheelchair Upgrade	-	2	-	(2)	-
Hadulas East Timor	5	-	(4)	(1)	-
ICRC funded Wheelchair Postural Supp & Traini	-	45	(27)	(18)	-
UK Projects:					
Leasehold Premises Improvements	17	-	(3)	-	14
Other Restricted Fixed Assets	30	-	(29)	-	1
General Wheelchair Fund	(10)	27	(29)	13	1
Sports Wheelchairs	11	33	(28)	3	19
Technical Team Coordination	(18)	-	-	18	-
Total restricted funds	<u>221</u>	<u>1,047</u>	<u>(1,128)</u>	<u>48</u>	<u>188</u>
Unrestricted funds:					
Worldmade Enterprises:	-	331	(428)	(6)	(103)
General funds	39	548	(401)	(42)	144
Total unrestricted	<u>39</u>	<u>879</u>	<u>(829)</u>	<u>(48)</u>	<u>41</u>
TOTAL FUNDS	<u>260</u>	<u>1,926</u>	<u>(1,957)</u>	<u>-</u>	<u>229</u>

A full review of restricted funds was undertaken this year which resulted in some realignment between funds.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

14. Movements in funds (continued)

Transfers relate to the following situations:

- a) Transfer of funds from unrestricted funds to restricted funds for overspends and disallowed expenditure.
- b) Surplus and deficit from completed project transferred to projects within the same programme.
- c) The capitalisation of restricted fixed assets.

Purpose of restricted funds

Africa Programmes:

Africa Wheelchair Fund	Funds received to pay for the provision of wheelchairs for people living in Africa.
Malawi Wheelchair Services	Support for six students from Malawi who graduated from the Wheelchair Technologists Training Course (WTTC) at the Tanzanian Training Centre for Orthopaedic Technology (TATCOT) in July 2007, to help the establishment of a small scale wheelchair service at the government run Queen Elizabeth Central Hospital.
IDDP Uganda	To support the inclusion of disabled people living in camps for internally displaced people in Northern Uganda in mainstream development programmes. To initiate peer group support activities for IDPs with a spinal cord injury.
HRT Africa	HRT addresses the exclusion and discrimination encountered by people with mobility disabilities, particularly those with a SCI in Tanzania, addressing their rights as recognised in the UN Convention on the Rights of Persons with Disabilities (UNCRPD) which has been signed by the Tanzanian Government.
Wheelchair Services Mozambique	In partnership with AJUDEMO, the Association of Young Disabled People in Mozambique, this small programme will support the development of professional and sustainable wheelchair services in Mozambique through locally training six workshop staff as wheelchair technicians and training two of these as professional, accredited Wheelchair Technologists on the WTTC at TATCOT.
Africa Seating Development	This small programme is supporting the set up of a seating clinic based at CCBRT in Moshi. This includes training staff on an intermediate level training course, setting up service centre in Moshi, Tanzania and manufacturing basic wheelchairs for modification at Njoro workshop, Moshi.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

14. Movements in funds (continued)

Purpose of restricted funds (continued)

Wheelchair Seating and Training Development
The completion of an intermediate level, supportive seating focused training programme which is being developed in collaboration with the Western Cape Rehabilitation Centre in South Africa and TATCOT in Tanzania. The training programme will be rolled out not only in Africa but through Asia too.

Sri Lanka and Asia Programmes:

Sri Lanka Wheelchair Fund
Funds received to pay for the provision of wheelchairs for people living in Sri Lanka.

Sri Lanka Wheelchair Workshop
Motivation Sri Lanka is providing general support to workshops at the Rheumatology and Rehabilitation Hospital, Ragama and Rehab Lanka to ensure their production quality and quantity for both standard wheelchairs and supportive seating products.

Sri Lanka Physiotherapy
This small programme will build the capacity of the Kandy Centre for the Handicapped to meet the huge need for comprehensive rehabilitation in the Kandy region of Sri Lanka, through establishing and developing the physiotherapy facilities.

Worldmade Programme:

WMP-2008 Various
To design a basic wheelchair which will meet the standards outlined in the WHO Guidelines without compromising the Free Wheelchair Mission's priority to provide low cost wheelchairs in high numbers.

WM Wheelchair Distribution
Funds received to pay for the provision of Worldmade wheelchairs.

WUSP

Wheelchair User Support Programme
Extensive programme funded by the United States Agency for International Development to address many issues wheelchair users face including poverty, denial of human rights and lack of mobility. Activities are run through our network of partners and regional programmes in Asia, Africa and Eastern Europe.

Grant Programs:

Africa
Cash grants to assist local partner organisations and Graduates from WTTTC to set up workshops in Eastern and Southern Africa.

Rehab Lanka
Grant project to support the development of hostel and vocational training facilities at Rehab Lanka in Sri Lanka.

Motivation Charitable Trust

Notes to the financial statements

For the year ended 31 December 2008

14. Movements in funds (continued)

Purpose of restricted funds (continued)

Other Overseas:

Marks & Start Employment Placement Programme	Collaboration with Marks & Spencer to create employment opportunities for disabled women in the garment industry in Sri Lanka and Bangladesh.
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Motivation Asia Regional Office	Regional office setup cost and cost for regional management, fundraising and expenses directly related to the Asia regional office based in Motivation Sri Lanka.
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UK Projects:

Leasehold Premises Improvements	Restricted funds of capitalised leasehold improvements to our office in Bristol, United Kingdom.
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Other Restricted Fixed Assets	Restricted funds of other fixed assets capitalised from ongoing projects.
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General Wheelchair Fund	Funds received to pay for the provision of any type of wheelchair in any location
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Sports Wheelchairs	To commence the production of low cost sports wheelchairs for distribution through member organisations of the International Paralympic Committee, including the International Tennis Federation and the International Wheelchair Basketball Federation.
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15. Post balance sheet event

During the period to 30 June 2009, Motivation was awarded a grant of £100,000 to meet the costs of the Worldmade Enterprise project. This grant will enable the organisation to continue to invest in the development of the programme for the future benefit of more and more people, with mobility issues, throughout the world.