

**REGISTERED SCOTTISH CHARITY NUMBER: SC043643**  
**REGISTERED ENGLISH CHARITY NUMBER: 1050992**

**Joint Aid Management**  
**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended**  
**31 December 2020**

**Joint Aid Management**

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for the Year Ended 31 December 2020**

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**Joint Aid Management**

**Reference and Administrative Details**  
**for the Year Ended 31 December 2020**

**TRUSTEES**

Mrs A A Pretorius (resigned 3.12.20)  
Pastor K Marais  
I J Pretorius  
R S G Clarke (appointed 3.12.20)  
A Gava (appointed 3.12.20)

**PRINCIPAL ADDRESS**

46 Commercial Road  
London  
E1 1LP

**REGISTERED CHARITY NUMBERS**

SC043643  
1050992

**INDEPENDENT EXAMINER**

Gillespie & Anderson  
Chartered Accountants  
147 Bath Street  
Glasgow  
G2 4SN

**BANKERS**

Lloyds TSB  
55 Newerne Street  
Lydney  
Gloucestershire  
GL15 5RA

## Joint Aid Management

### Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principle objective of the Charity is to raise funding and that funding is used for:

- Offering a professional, dignified solution to the poor.
- Helping to develop people through education and development programs.
- Meeting nutritional and educational needs of children.
- Providing sustainable water and sanitation solutions.
- Meeting people's needs in a time of crisis.
- Operating in accordance with our Christian values and morals.
- Operating all aid activities on a fully inclusive basis, not discriminating on the basis of race, religion, gender or political persuasion.

The aims and objectives of the Charity this year continue to raise funds for feeding programs and enhancing the quality of life for individuals in impoverished countries. In keeping with the objects of the Charity, financial assistance is provided for feeding programs in seven African countries from donations received.

##### **Public benefit**

The Trustees have considered the guidance on public benefit and consider that the Charity operates for the benefit of members of the public who suffer malnutrition in the seven African countries in which feeding programs operate. The Trustees further consider that "helping Africa to help itself" is of benefit to the whole world which bears a responsibility for the citizens of Africa. In addition the Trustees believe that donors to such programs benefit from an enhanced understanding of global challenges faced and also from an improved sense of wellbeing by making a difference. The trustees monitor the programmes undertaken to ensure they are in line with the charitable objectives and are available to beneficiaries as widely as resources allow.

##### **Volunteers**

The Charity offers the opportunity to volunteers to fundraise and give their time and talents willingly for the benefit of the Charity. People who are passionate about releasing children from the grip of poverty join with us to use their skills and contacts to see more programmes and projects funded. Volunteers may be local church members, activists in their social sphere of influence, team members at events, and fundraisers - from marathon runners to cake bakers. All are working hard to save and enhance the lives of the most vulnerable people in Africa.

## Joint Aid Management

### Report of the Trustees for the Year Ended 31 December 2020

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

At JAM UK, we continue to work in several key areas.

##### **- Grants**

We aim to have over 85% of donor revenue directly attributed to humanitarian aid and development programmes in Africa - in particular, the remittance of grants to feed children. JAM UK is also aiming to cover all UK overhead costs with the contributions from Gift Aid claims.

##### **- Church and Corporate Partnerships**

We partner with churches and corporates throughout the UK in our fund raising efforts. Our church partners have the opportunity to involve their congregations in JAM's efforts and to engage with our projects and programmes. Corporates sponsor specific projects as part of the corporate social responsibility programmes and are invited to visit the projects as part of their team building exercises.

##### **- Events**

We greatly value the relationships with amazing teams around the UK that help organise fundraising events with and for us. Our events allow individuals and organisations to become involved with and directly contribute to projects and programmes that help to end poverty and restore hope.

##### **- Programming Overview**

The COVID-19 pandemic was the single most prominent challenge faced by JAM during 2020 and our programmes were substantially disrupted across all seven operational countries. The COVID-19 crisis contributed to an escalating food security crisis worsening an already desperate humanitarian situation in the countries where JAM works.

In the first quarter of 2020, due to school closures, school feeding programmes were suspended further increasing the vulnerability of almost 200 000 school-going children in both preschool and primary school who rely on school meals for vital nutrition support. JAM implemented emergency responses comprising hygiene promotion, increased access to clean water, COVID-19 awareness and food distribution. Distribution methods were designed to minimise human contact and gatherings. The impact of the COVID-19 continues to hamper the School Feeding programmes in most of our operational countries with take home rations providing a viable and effective option to reach beneficiaries.

In addition to the challenges brought on by COVID-19 our operational countries continued to face some of the most challenging humanitarian situations throughout 2020. Widespread inter-communal violence impacted programme delivery in South Sudan whilst security in the central provinces of Mozambique remained volatile. Commercial trucks and public transport is continuously targeted by armed rebel groups hampering humanitarian relief efforts. Many areas remain effected by widespread flooding.

The scale and impact of some of the worst floods to be witnessed in decades in South Sudan are yet to be fully assessed. Three field office sites - Bor, Twic East and Pibor were effected by the floods. The flooding has impacted more than 800,000 people and led to the displacement of a further 368,000 people.

In Mozambique, the conflict in Cabo Delgado and central Mozambique continues to create fear and has caused the displacement of many people. As at the end of September 2020, an estimated 345,000 internally displaced persons (IDPs) were in accommodation camps across northern Mozambique. Cabo Delgado alone had more than 250,000 of these IDPs. To compound the situation the country is still reeling from the effects of Cyclone IDAI over a year later which left a trail of destruction of livelihoods and infrastructure, displacements and loss of life.

In Angola, the country faces the threat of food shortages due to poor rains especially the Northern parts of the country and covering Benguela, JAM's major operational centre. Rising inflation and a poor economic outlook mainly due to the falling oil prices have impacted vulnerable groups and the COVID-19 pandemic has made the movement of essential goods and services very difficult.

## Joint Aid Management

### Report of the Trustees for the Year Ended 31 December 2020

In partnership with PLAN International, JAM Sierra Leone distributed supplementary food packs and reached communities with WASH and COVID-19 messaging.

JAM has risen to the challenge by finding innovative ways of reaching the most vulnerable and giving hope for a better future. Across our six countries of operation, JAM has reached a cumulative total of 3,924,909 beneficiaries through the School Feeding, Food and Nutrition, Community Agriculture, Emergency Relief and Emergency WASH activities in the year 2020.

- Beneficiaries reached in each programme country:

Angola: 1,599,041; Mozambique: 958,315; Rwanda: 3,000; Sierra Leone: 106,885; South Africa: 423,218; South Sudan: 811,532; Uganda: 32,918.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The principal funding source for the Charity continues to be donations from the public, corporates and foundations.

##### **Reserves policy**

It is the policy of the Charity to maintain sufficient funds to support activities. Our trustees have taken a decision to set minimum cash reserves to cover twelve months operational costs. The cash reserves comprise unrestricted funds only and exclude designated funds.

##### **Annual Review of Activities**

The financial statements show the overall position of the Charity as at 31 December 2020 and its income and expenditure for the year ended that date.

The Trust saw total income rise to £200,258 from £96,304 in 2019. Total expenditure fell to £167,178 from £185,688 in 2019. As a consequence of the income and expenditure in 2020, a surplus of £33,080 was recorded for the year compared to a deficit of £89,384 in 2019. The deficit at the end of 2019 was resultant from the timing of the project expenditure and was funded through organisational reserves. Total funds at the year end were £61,002 compared to £27,922 in 2019.

##### **Risk management**

The Trustees perform periodic risk assessments, identify possible risks and ensure that systems and procedures are in place to mitigate them.

#### **FUTURE PLANS**

The Charity's plans for the following financial year include:

- Develop project and programme proposals in order to apply for funding from government institutions, trusts and foundations.
- Develop strategic income generation plans to diversify funding streams and achieve sustainable funding.
- Develop strategic corporate and church partnerships to support fundraising activities.
- Develop relationships with individuals and organisations through strategic events scheduled throughout the year to rally support, increase the Charity's reach, form partnerships and fundraise.
- Develop the profile of the Charity and create brand awareness through marketing and media coverage.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Trust is an unincorporated Charity formed under a Trust Deed on 9 November 1995, as amended by supplemental deeds dated 22 April 1997, 5 March 1998 and 9 October 2009. It is registered as a charity in England, registration number 1050992. With effect from 12 December 2012, the Charity became a registered Charity within Scotland, charity number SC043643. The Trust Deed established the Trust's objects and powers and this is also the Trust's governing document.

## Joint Aid Management

### Report of the Trustees for the Year Ended 31 December 2020

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Recruitment and appointment of new trustees**

The Trustees take all major decisions concerning the activities of the Charity. The Trust Deed states that the appointment of additional Trustees is at the discretion of the existing Trustees.

##### **Organisational structure**

The day to day running of the Trust is performed by the Trust's administrator, supported by Trustees and external professionals. The Trustees meet quarterly in the UK and correspond in the intervening periods. All financial decisions concerning charitable activities are made by the Trustees collectively. The day-to-day management of the Charity has been delegated by the Charity Trustees to Simon McGregor.

##### **Induction and training of new trustees**

The policies of the Trust for the induction and training of new Trustees are tailored to suit the knowledge and experience of the appointee. Any new Trustees are given a one day introduction to the work of the Charity and are shown films demonstrating the feeding program in action. All Trustees are presented with copies of Charity Commission publications "The Essential Trustee" (CC3) and "Hallmarks of an Effective Charity" (CC10).

## Joint Aid Management

### Report of the Trustees for the Year Ended 31 December 2020

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Wider network**

JAM UK is one of six affiliate partners with JAM International as the overseer. The other affiliate partners are USA, Germany, Canada, Switzerland and South Africa. As an affiliate partner organisation with JAM International, we market JAM within the UK to increase awareness of JAM. In addition to forming and nurturing partnerships for the organisation; our goal is to support our beneficiary country offices to carry out the enormous task of implementing the programmes that serve impoverished communities throughout Africa.

Thirty six years since the establishment of Joint Aid Management in 1984, the passion to make a difference for children who are starving in Africa, still drives us. JAM is a South African founded organisation that has developed programmes that have impacted a number of nations with our relief work and sustainable development.

JAM currently assists more than a million beneficiaries daily through nutritional feeding in six African countries, namely Angola, Mozambique, South Africa, Southern Sudan, Sierra Leone and Uganda through various programmes as outlined below.

##### **- Uganda**

Food Security and Livelihoods/Health & Nutrition: Community Nutrition Gardens, School Gardens, Community Agriculture.

Water Sanitation and Hygiene: Hygiene and Sanitation promotion.

Emergency Relief: NFI (Non-Food Item) distribution.

School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

##### **- Sierra Leone**

Food & Nutrition: School Feeding, Promotion of Infant and young child feeding.

Food Security and Livelihood: Community Agriculture, school gardens.

Water Sanitation and Hygiene: Hygiene and Sanitation promotion.

##### **- South Sudan**

Food and Nutrition: General Food Distribution, School Feeding, Therapeutic feeding, Supplementary Feeding.

Food Security and Livelihoods: Food for Work, Cash for Work, Seed Trade Fair, Emergency Livelihood Response, Dry Season and Main Season Response, Livestock vaccination and treatment.

Water Sanitation and Hygiene (WASH): Water provision, Hygiene and Sanitation promotion.

Emergency Relief: NFI distribution.

School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

##### **- Mozambique**

Food and Nutrition: School Feeding.

Food Security and Livelihoods: Community Agriculture.

Water Sanitation and Hygiene (WASH): Water provision, Hygiene and Sanitation promotion

Emergency Relief: NFI distribution.

School improvements: Improvement of schools in readiness for school feeding. This includes kitchens, food stores and eating area.

##### **- Angola**

Food and Nutrition: School Feeding/Supplementary feeding.

Water Sanitation and Hygiene: Water provision, Hygiene and Sanitation promotion.

Food Security and Livelihoods: Community Gardens, School Gardens.



## **Joint Aid Management**

### **Report of the Trustees** **for the Year Ended 31 December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **- South Africa**

Food and Nutrition: School Feeding.

Water Sanitation and Hygiene: Water provision, Hygiene and Sanitation promotion.

Food Security and Livelihoods: School Gardens.

Emergency Relief: NFI distribution.

School improvements: Improvement of preschools to ensure a safe and secure environment conducive to learning and development.

##### **- Rwanda**

Food Security and Livelihoods: Skills training, community gardens.

Water Sanitation and Hygiene: Hygiene and Sanitation promotion.

The positive contribution to the improvement in malnutrition levels and the improvement of the educational system through teacher training, the positive effect on attendance in the schools as well as the provision of clean water at many of the schools where we feed, reflects our commitment to make a significant difference in the lives of millions of Africans who are in dire need of support.

JAM strongly believes that without education there cannot be development, so schools form a very important part of the work we do. JAM's programmes start with school feeding alongside education development and the school platform is then used to create broader community development. Our aim is to foster long lasting relationships between communities and schools to ensure children grow up healthy and without the devastating effects of malnutrition, while enjoying the basic human right to clean, potable water for their community.

#### **Related parties**

The Charity is connected by virtue of common Trustees to Jesus Alive Gospel Outreach, a Scottish charity with the charity number SC036592 and company number SC285658.

The Charity is connected with Joint Aid Management International by virtue of one of the Trustees in the year also being a Director in the aforementioned company. The entity has charitable objectives and is registered in Mauritius as a private company limited by shares (file number C089595) and is registered in South Africa as an external company.

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Joint Aid Management

Report of the Trustees  
for the Year Ended 31 December 2020

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The trustees are responsible for keeping proper 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They 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.

**Independent Examiner**

The Independent Examiner, Alastair Stewart BA(Hons) CA of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 12 May 2021 and signed on its behalf by:



I J Pretorius - Trustee

Independent Examiner's Report to the Trustees of  
Joint Aid Management

I report on the accounts for the year ended 31 December 2020 set out on pages ten to nineteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 or under Regulation 10(1)(a) to (e) of the Charities Accounts (Scotland) Regulations 2006 and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of Scotland.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011;
- to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect the requirements;
  - to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011 and section 44(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alastair Stewart BA(Hons) CA  
Gillespie & Anderson  
Chartered Accountants  
147 Bath Street  
Glasgow  
G2 4SN

12 May 2021

**Joint Aid Management**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	85,108	115,000	200,108	95,903
Other trading activities	3	150	-	150	401
<b>Total</b>		<b>85,258</b>	<b>115,000</b>	<b>200,258</b>	<b>96,304</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Main charitable activities		52,178	115,000	167,178	185,688
<b>NET INCOME/(EXPENDITURE)</b>		<b>33,080</b>	<b>-</b>	<b>33,080</b>	<b>(89,384)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>27,922</b>	<b>-</b>	<b>27,922</b>	<b>117,306</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>61,002</b>	<b>-</b>	<b>61,002</b>	<b>27,922</b>

The notes form part of these financial statements

Joint Aid Management

Balance Sheet  
31 December 2020

	Notes	Unrestricted fund £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	5,650	-	5,650	3,691
Cash at bank		56,972	-	56,972	25,792
		62,622	-	62,622	29,483
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,620)	-	(1,620)	(1,561)
<b>NET CURRENT ASSETS</b>		61,002	-	61,002	27,922
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		61,002	-	61,002	27,922
<b>NET ASSETS</b>		61,002	-	61,002	27,922
<b>FUNDS</b>	11				
Unrestricted funds				61,002	27,922
<b>TOTAL FUNDS</b>				61,002	27,922

The financial statements were approved by the Board of Trustees and authorised for issue on 12 May 2021 and were signed on its behalf by:



I J Pretorius - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going concern**

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accountancy appropriate in preparing the annual financial statements.

**Presentation currency**

The financial statements are presented in sterling which is the functional currency of the charity.

**Critical accounting judgements and key sources of estimation uncertainty**

The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

**Income**

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies consists of donations, grants, legacies and donated goods and services. Donations are recognised when the charity is entitled to the income, receipt of the income is probable and the amount can be measured reliably. Income from government and other grants 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, the amount can be measured reliability and the income is not deferred. Legacy income is recognised when it is probable that it will be received. Donated goods or services are recognised when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably.

Other trading activities income is received from book and merchandise sales.

**Volunteers**

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements due to inaccurate measurement bases.

**Expenditure**

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**1. ACCOUNTING POLICIES - continued**

**Expenditure**

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

**Support costs**

Support costs have not been separately identified as the Trustees consider these to relate entirely to the costs of charitable activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Grant making policy**

All grants awarded are to institutions and are made at the discretion of the Trustees.

**Financial instruments**

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Other debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, other debtors are stated at cost less losses for bad debts.

Other creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, other creditors are stated at cost.

**Joint Aid Management**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES - continued**

**Provisions for liabilities**

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	93,490	90,832
Gift aid	6,618	5,071
Grants	100,000	-
	<u>200,108</u>	<u>95,903</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Souter Charitable Trust	<u>100,000</u>	<u>-</u>

**3. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Books and merchandise sales	<u>150</u>	<u>401</u>

**4. GRANTS PAYABLE**

	2020	2019
	£	£
Main charitable activities	<u>115,000</u>	<u>147,450</u>

The total grants paid to institutions during the year was as follows:

	2020	2019
	£	£
JAM International - General Feeding	-	136,173
JAM International - Rwanda	-	6,283
JAM International - Cyclone Idai	-	4,994
JAM International - Covid-19 Response SA (General Feeding)	100,000	-
JAM International - Covid-19 Emergency Food Response Gauteng, SA	8,750	-
JAM International - Covid-19 Emergency Response Koboko, Uganda	6,250	-
	<u>115,000</u>	<u>147,450</u>



**Joint Aid Management**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**5. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Main charitable activities	<u>50,318</u>	<u>1,860</u>	<u>52,178</u>

Support costs, included in the above, are as follows:

**Management**

	2020 Main charitable activities £	2019 Total activities £
Insurance	767	763
Postage and stationery	96	904
Advertising	1,674	1,900
Sundries	81	263
Office expenses	86	549
Subscriptions	2,451	1,538
Payroll	-	594
Bank charges	306	760
Travel and subsistence	2,489	562
Bad debts	-	993
Events and exhibitions	-	635
Consulting	42,368	25,963
Learning and development	-	1,134
	<u>50,318</u>	<u>36,558</u>

**Governance costs**

	2020 Main charitable activities £	2019 Total activities £
Examination	<u>1,860</u>	<u>1,680</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no expenses met by the charity in the current or prior year.

**7. STAFF COSTS**

There were no employees or staff costs in year ended 31 December 2020 or the year ended 31 December 2019.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	84,625	11,278	95,903
Other trading activities	401	-	401
<b>Total</b>	85,026	11,278	96,304
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Main charitable activities	174,410	11,278	185,688
<b>NET INCOME/(EXPENDITURE)</b>	(89,384)	-	(89,384)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	117,306	-	117,306
<b>TOTAL FUNDS CARRIED FORWARD</b>	27,922	-	27,922

Joint Aid Management

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	5,650	3,691
	<u>5,650</u>	<u>3,691</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	1,620	1,561
	<u>1,620</u>	<u>1,561</u>

**11. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
JAM General fund	27,922	33,080	61,002
	<u>27,922</u>	<u>33,080</u>	<u>61,002</u>
<b>TOTAL FUNDS</b>	<u>27,922</u>	<u>33,080</u>	<u>61,002</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
JAM General fund	85,258	(52,178)	33,080
<b>Restricted funds</b>			
JAM International fund	115,000	(115,000)	-
	<u>200,258</u>	<u>(167,178)</u>	<u>33,080</u>
<b>TOTAL FUNDS</b>	<u>200,258</u>	<u>(167,178)</u>	<u>33,080</u>

**Comparatives for movement in funds**

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
JAM General fund	117,306	(89,384)	27,922
	<u>117,306</u>	<u>(89,384)</u>	<u>27,922</u>
<b>TOTAL FUNDS</b>	<u>117,306</u>	<u>(89,384)</u>	<u>27,922</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
JAM General fund	85,026	(174,410)	(89,384)
<b>Restricted funds</b>			
JAM International fund	11,278	(11,278)	-
<b>TOTAL FUNDS</b>	<u>96,304</u>	<u>(185,688)</u>	<u>(89,384)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
JAM General fund	117,306	(56,304)	61,002
<b>TOTAL FUNDS</b>	<u>117,306</u>	<u>(56,304)</u>	<u>61,002</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
JAM General fund	170,284	(226,588)	(56,304)
<b>Restricted funds</b>			
JAM International fund	126,278	(126,278)	-
<b>TOTAL FUNDS</b>	<u>296,562</u>	<u>(352,866)</u>	<u>(56,304)</u>

General fund -To receive the normal income and pay the normal expenses of the charity, including funding for the JAM International Food and Nutrition programme.

JAM International fund -To receive restricted income for other programmes run by JAM International then transfer these funds when required.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

**12. RELATED PARTY DISCLOSURES**

Joint Aid Management International

One of the Directors of Joint Aid Management International was also a Trustee of Joint Aid Management in the year. During the year, Joint Aid Management paid grants totalling £115,000 (2019 £147,450) to Joint Aid Management International.

Trustees' donations

In the year there were no donations received from Trustees.

**13. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the Trustees as listed in the Report of the Trustees.