EAT UNITED

England & Wales · Charity number 1165017

Details

Other names	COMAMOS JUNTOS
Status	Registered
Legal form	CIO
Registered	2016-01-04
Register	View on the Charity Commission register

Contact

Address	Manor Farm House Cooks Lane Walderton Chichester PO18 9EF
Phone	02392631813
Email	eat.united@comamosjuntos.org
Website	www.comamosjuntos.org

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1) THE RELIEF AND PREVENTION OF POVERTY IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES, ESPECIALLY BUT NOT EXCLUSIVELY THOSE IN NICARAGUA, THROUGH:A) PROVIDING OR FACILITATING PROVISION OF FOOD ON A SUSTAINABLE BASIS B) PROMOTING THE REDUCTION OF FOOD WASTE AND USE OF SURPLUS FOOD C) INSTIGATING PROJECTS WITHIN COMMUNITIES THAT ALLOW THEM TO MEET THEIR OWN NEEDS, IN PARTICULAR WITH RELATION TO FOOD SUPPLY2) THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN NICARAGUA AND ELSEWHERE ABOUT ALL ASPECTS OF THE FOOD CYCLE: FOOD PRODUCTION, FOOD MANAGEMENT, HEALTHY CONSUMPTION, FOOD WASTAGE

Activities: Eat United builds local solutions to food insecurity and food waste through the development of a volunteer-led food re-distribution system in Nicaragua. Fresh produce is rescued and channelled directly to vulnerable families in the capital city Managua, providing a sustainable and replicable method for intervening directly in dietary habits and food consumption in urban food insecure communities.

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Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- Nicaragua
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£133	£129	-	-
2023-12-31	£1,037	£2,181	-	-
2022-12-31	£5,735	£10,467	-	-
2021-12-31	£4,469	£9,951	-	-
2020-12-31	£18,817	£11,000	-	-

Trustees

Name	Role	Appointed
Katie Alesbury	Chair	2020-05-26
Alina Gassen		2018-07-18
Rebeca Morcuende Guzman		2018-01-24

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EAT UNITED

England & Wales - Charity number 1165017

Accounts



TRUSTEES ANNUAL REPORT 2024

EAT UNITED COMAMOS JUNTOS

EAT UNITED

Also known as "Comamos Juntos"

TRUSTEES ANNUAL REPORT AND ACCOUNTS

This report covers Eat United's activities in the UK and Nicaragua from 1st January 2024 to 31 December 2024.

Charity Registration Number: 1165017

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0.1 INTRODUCTION

This report covers Eat United's activities from 1 January 2024 to 31 December 2024. During this period, Eat United (Comamos Juntos) remained registered as a Charitable Incorporated Organisation but did not undertake any charitable activities while operations remained indefinitely suspended.

WHAT ARE THE ORIGINS OF EAT UNITED?

Eat United began life as a grassroots community-based initiative operating in Managua, Nicaragua in 2013. It was driven by the idea that food waste and food insecurity shouldn't coexist. It began as the first and only initiative in Nicaragua that creates a solution to food waste and urban food insecurity in one go.

Eat United, or 'Comamos Juntos' became a registered Charitable Incorporated Organisation with the Charities Commission of England and Wales on 4th January 2016. The name of the organisation in Spanish is "Comamos Juntos" (literally, "Let's Eat Together").

1: OBJECTIVES AND ACTIVITIES

1.1 OBJECTS

The objects of Eat United are set out in the charity's constitution and are summarised as follows:

1. The relief and prevention of poverty in socially and economically disadvantaged communities through:

- Providing or facilitating provision of food on a sustainable basis
- Promoting the reduction of food waste and use of surplus food
- Instigating projects within communities that allow them to meet their own needs, in particular with relation to food supply

2. The advancement of education of the public about all aspects of the food cycle: food production, food management, healthy consumption, food wastage

1.2 (i) VISION

Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

1.2 (ii) MISSION

Our mission is to generate conditions for families to access and enjoy healthy and nutritious food, and minimize food waste, in low-income urban and semi-rural areas.

1.2 (iii) VALUES

COMMUNITY PARTICIPATION: facilitate inclusive practises of design, decision-making + execution

ADAPTABILITY: respect and respond to the differences of each place, people and changing circumstances

SELF-SUSTAINABILITY + RESILIENCE: purposefully encourage practices that can be continued independently.

1.3 WORD FROM THE TRUSTEES

In light of ongoing political instability and heightened operational risks in Nicaragua, the Trustees made the difficult decision to suspend our operations in the country to prioritize the safety of our volunteers and partners. Nicaragua has been at the heart of our mission since our founding in 2013, but the changing environment has compromised our ability to deliver programs effectively and responsibly.

This decision was not made lightly, and we remain deeply committed to our mission. The Trustees continue to monitor the situation closely, hopeful that conditions will eventually allow for the safe reopening of operations, whether in Nicaragua or in another location aligned with our mission. We have notified all donors of this decision and suspended fundraising for activities in Nicaragua. We extend our heartfelt gratitude to our supporters for their understanding and support throughout.

1.4 DECLARATION OF TRUSTEE DUTY

Every year the Trustees review the objectives, strategies and activities of the organisation to ensure that they continue to reflect the aims as set out in the constitution. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

1.5 OVERVIEW OF ACTIVITIES

During 2024, Eat United did not carry out any projects or fundraising activities. The trustees focused on ensuring compliance with legal and financial obligations and the responsible management of remaining funds while operations were suspended.

2. ACTIVITIES AND ACHIEVEMENTS

2.1 OVERVIEW OF ACHIEVEMENTS AND PERFORMANCE

The charity did not undertake programme activities in 2024. The trustees monitored the situation in Nicaragua and continued to review strategic options for the charity's future, including potential reactivation or permanent closure if appropriate.

3. Financial Review

3.1Review

Total income for the year was U$ 167 (2023: U$ 1,320).
Expenditure was U$161 (2023: U$2,776), primarily covering residual administrative costs.
The charity's unrestricted reserves at year-end were U$4,449, held in cash at bank.

3.2 Reserves Policy:

The Trustees have reviewed the financial situation of the charity and decided that it is appropriate to hold reserves sufficient for three months of operational funding, or a minimum of U$3,600, held as unrestricted funds. With operations currently indefinitely suspended, these funds are maintained in the charity's bank account to ensure financial flexibility should operations resume or critical needs arise. Any deployment of reserves will be evaluated by the Trustees to ensure a stable financial position and readiness for future needs.

3.3 Risk Management and Going Concern

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate arrangements are in hand to manage the risks identified.

Funds are held mainly in GBP but spent primarily in USD; and therefore are subject to changes in the valuation of the Pound against the Dollar.

The financial situation is monitored regularly by the trustees and budget approval is required prior to spending.

4. Structure, governance and management

4.1 Governing Document and Constitution

Eat United is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales, charity number 1165017.

The governing document is the constitution.
Eat United became a registered Charitable Incorporated Organisation on 4th January 2016.

4.2 Recruitment and Appointment of Trustees

Existing trustees are responsible for the appointment of new trustees, but in doing so seek the views and recommendations of the implementation team. This approach ensures that new trustees will bring relevant experience and skills to help further the charity's purpose.

Potential trustees are invited to attend trustee meetings as observers. They are provided with more information about the aims and activities of the Charity, and if all agree are appointed as a new trustee in a subsequent trustees' meeting. This process allows due consideration of the person's skills, knowledge and experience and overall fit for the charity.

4.3 Induction and Training of Trustees

New trustees are provided with copy of Eat United's constitution and a copy of the latest Trustee's Annual Report and statement of accounts. They are also provided with publications from the Charity's Commission to ensure that trustees are aware of the scope of their responsibilities under the Charities Act.

5. Reference and Administrative Details

Name of Charity:	Eat United
Other names the Charity is known by:	Comamos Juntos
Registered charity number:	1165017
Charity's principal address:	Manor Farm House, Cooks Lane, Walderton, Chichester, PO18 9EF, England
Trustees who served during the year:	Katie Alesbury (chair) Rebeca Morcuende Guzman Alina Gassen

6. Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature	Full Name	Position	Date
	Katie Alesbury	Chair of the Trustees	27/10/2025

Eat United: Annual Accounts

Name of Charity	Eat United
Other names the Charity is known by	Comamos Juntos
Charity Number	1165017
Reporting period	1st January 2024 to 31 December 2024

A. Statement of financial activities[1]

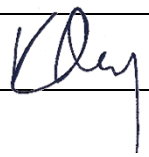
Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		U$	U$	U$	U$	U$
Incoming resources	2	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		166	-	-	166	1,139
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Other		1	-	-	1	181
TOTAL		167	-	-	167	1,320
Resources expended	5					
Expenditure on:						
Raising funds		113	-	-	113	111
Charitable activities		48	-	-	48	2,666
Other		-	-	-	-	-
TOTAL		161	-	-	161	2,776
Net income/(expenditure) before investment gains/(losses)		5	-	-	5	- 1,456
Net income/(expenditure)		5	-	-	5	- 1,456
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	-
Net movement in funds		5	-	-	5	- 1,456
Reconciliation of funds:						
Total funds brought forward		4,443	-	-	4,443	5,899
TOTAL FUNDS CARRIED FORWARD		**4,449**	**-**	**-**	**4,449**	**4,443**

[1] Please note: all figures are rounded to the nearest integer.

B. Balance sheet

	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total this year U$	Total last year U$
Current assets						
Debtors	8	-	-	-	-	6
Cash at bank and in hand	10	4,449	-	-	4,449	4,438
Total current assets		4,449	-	-	4,449	4,443
Creditors: amounts falling due within one year:	9	-	-	-	-	-
Net current assets/(liabilities)		4,449	-	-	4,449	4,443
Total assets less current liabilities		4,449	-	-	4,449	4,443
TOTAL NET ASSETS OR LIABILITIES		4,449	-	-	4,449	4,443
Funds of the Charity						
Restricted income funds	13	-	-	-	-	-
Unrestricted funds	13	4,449	-	-	4,449	4,443
Revaluation reserve		-	-	-	-	-
TOTAL FUNDS		**4,449**	**-**	**-**	**4,449**	**4,443**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	27/10/2025

C: Notes to the Accounts

Note 1: Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are outlined in the policy notes which are set out immediately following the Note to which each policy relates. The accounting policies adopted are (unless indicated) standard accounting policies. Other standard accounting policies which have no application to the current financial activities of this charity have not been included.

Note 2: Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Donations and legacies:					
Gift Aid	-	-	-	-	-
Donations through crowdfunding campaigns	-	-	-	-	-
Donations from individual supporters	166	-	-	166	1,139
Total	166	-	-	166	1,139
Charitable activities:					
Eat United Nicaragua: Community Support Program	-	-	-	-	-
Eat United Nicaragua: Community Food Banks (Voluntary Contributions)	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
Fundraising Events	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	1	-	-	1	181
Total	1	-	-	1	181
TOTAL INCOME	**167**	**-**	**-**	**167**	**1,320**

INCOME: Accounting Policies

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- *the charity becomes entitled to the resources;*
- *it is more likely than not that the trustees will receive the resources; and*
- *the monetary value can be measured with sufficient reliability.*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, in these accounts.

Grants and donations

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement arises immediately on receipt of the donation.

Performance related grants

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services, and is only included in the Statement of Financial Activities once the performance related conditions have been met.

Note 3: Analysis of receipts of government grants

Government Grants

The charity has not received government grants in the reporting period.

Note 4: Donated goods, facilities and services

Donated goods

The value of rescued food received as a donated good and distributed to beneficiaries through the activities of the Eat United Nicaragua project has not been included in the accounts, because of the impracticalities of measuring fair value of the goods donated. [2]

Other goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the Statement of Financial Activities as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. [3]

[2] *Non-standard accounting policy*

[3] *Non-standard accounting policy*

Note 5: Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	3
Advertising, marketing, direct mail and publicity	113	-	-	113	108
Total expenditure on raising funds	113	-	-	113	111
Expenditure on charitable activities					
Eat United Nicaragua	48	-	-	48	2,666
Total expenditure on charitable activities	48	-	-	48	2,666
TOTAL EXPENDITURE	**161**	**-**	**-**	**161**	**2,776**

Other information: Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	U$	U$	U$	U$	U$
Eat United Nicaragua	-	-	48.31	48.31	2,665.58
TOTAL	**-**		**48.31**	**48.31**	**2,665.58**

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	U$	U$	U$	U$
Eat United Nicaragua	2,525.11		140.47	2,665.58
TOTAL	**2,525.11**		**140.47**	**2,665.58**

EXPENDITURE AND LIABILITIES: Accounting Policies

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty (although in this case the charity does not have any such liabilities at the end of its first operational period).

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions which do not vary according to the Activities of the charity. Support costs have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Basic Financial Instruments
If there is a nil amount for a particular balance sheet heading in the current reporting period, a corresponding amount for the reporting period must still be disclosed unless that amount is also nil. If the amount for both the current and previous reporting periods is nil, then the heading should be omitted from the balance sheet.

Current assets and current liabilities *are measured at the cash value.*

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

ASSETS

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least U$650. They are valued at cost.[4]

The charity has no tangible fixed assets valued at *U$650* or more for this reporting period.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

[4] *Non-standard Accounting Policy*

Note 6: Support Costs

	DIRECT ACTIVITIES		
Support cost	**Raising funds**	**Activity 1: Eat United Nicaragua**	**Grand total**
	U$	**U$**	**U$**
FX losses	-	48	48
Staff time on other Support Activities	-	-	-
Marketing	113	-	113
Fees on Fundraising Platforms	-		-
Total	113	48	161

Basis of allocation

Direct allocation

Support costs have been apportioned on the following basis:

Support costs have been apportioned to an Activity when the support cost facilitated the execution of the Activity.

Note 7: Paid employees

7.1 Staff Costs

	This year	Last year
	U$	U$
Salaries and wages	-	-
TOTAL STAFF COSTS	-	-

Note that the donations made to Comamos Juntos Nicaragua covered operational and staff costs in Nicaragua.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number*	Last year Number
The parts of the charity in which the employees work:	Fundraising	0.00	0.00
	Charitable Activities	0.00	0.00
	Governance	0.00	0.00
	Other	0.00	0.00
	TOTAL	0.00	0.00

*Staff number is apportioned across activities according to percentage of (paid) time that staff spent on the activity.

Note 8: Debtors and prepayments

8.1 Analysis of debtors

	This year	Last year
	U$	U$
Trade debtors	-	-
Prepayments and accrued income	-	6
Other: Pledged Donations	-	-
TOTAL	-	6

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	
	This year	Last year
	U$	U$
Accruals	-	-
Other creditors	0	0
TOTAL	0	0

Note 10: Cash at bank and in hand

	This year U$	Last year U$
Cash at bank and on hand	4,449	4,438
TOTAL	4,449	4,438

Note 11: Fair value of assets and liabilities

Details of liquidity risk exposure and management:

The Trustees retain reserves equivalent to three months of operational funding, or U$3,600, held as unrestricted funds. With operations currently indefinitely suspended, these funds are maintained in the charity's bank account to ensure financial flexibility should operations resume or critical needs arise. Any deployment of reserves will be evaluated by the Trustees to ensure a stable financial position and readiness for future needs.

Note 12: Events after the end of the reporting period

No events of note after the end of the reporting period.

Note 13: Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	4,443	167	-161	-	-	4,449
		TOTAL FUNDS	4,443	167	-161	-	-	4,449

There have been no movements in funds, and no designated funds.

13.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type*	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	5,899	1,320	-2,776	-	-	4,443
		TOTAL FUNDS	5,899	1,320	-2,776	-	-	4,443

Note 14: Transactions with trustees and related parties

14.1 Trustee remuneration, benefits and expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

14.2 Transaction(s) with related parties

These are no transactions undertaken by the charity in which a related party has a material interest.

Details of any guarantees given or received for any related party: Not applicable.

EAT UNITED

England & Wales - Charity number 1165017

Accounts



TRUSTEES ANNUAL REPORT 2023

EAT UNITED COMAMOS JUNTOS

EAT UNITED

Also known as "Comamos Juntos"

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0.1 INTRODUCTION

Eat United, or 'Comamos Juntos' became a registered Charitable Incorporated Organisation with the Charities Commission of England and Wales on 4th January 2016. The name of the organisation in Spanish is "Comamos Juntos" (literally, "Let's Eat Together").

WHAT ARE THE ORIGINS OF EAT UNITED?

Eat United began life as a grassroots community-based initiative operating in Managua, Nicaragua in 2013. It was driven by the idea that food waste and food insecurity shouldn't coexist. It began as the first and only initiative in Nicaragua that creates a solution to food waste and urban food insecurity in one go.

Eat United (the CIO) was formally established in the UK in 2016 to manage and formalise the activities of the Eat United Nicaragua project as a response to food security and food management. On the date of registration 4th January 2016, Eat United took on all the responsibilities and assets of Eat United Nicaragua.

Since its beginning, leadership of the charitable activities has come from the those on the ground in Nicaragua. This continued after registration, with the Board of Trustees providing guidance and input to the Management team in Nicaragua. In December 2017 the charity opened an official branch in Nicaragua. During 2018 the Nicaraguan branch continued the process of formalising operations with Nicaraguan institutions, and began official operations as an independent branch in May 2019.

1: OBJECTIVES AND ACTIVITIES

1.1 OBJECTS

The objects of Eat United are set out in the charity's constitution and are summarised as follows:

1. The relief and prevention of poverty in socially and economically disadvantaged communities through:

- Providing or facilitating provision of food on a sustainable basis
- Promoting the reduction of food waste and use of surplus food
- Instigating projects within communities that allow them to meet their own needs, in particular with relation to food supply

2. The advancement of education of the public about all aspects of the food cycle: food production, food management, healthy consumption, food wastage

1.2 (i) VISION

Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

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Our mission is to generate conditions for families to access and enjoy healthy and nutritious food, and minimize food waste, in low-income urban and semi-rural areas.

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ADAPTABILITY: respect and respond to the differences of each place, people and changing circumstances

SELF-SUSTAINABILITY + RESILIENCE: purposefully encourage practices that can be continued independently.

1.3 WORD FROM THE TRUSTEES

In light of ongoing political instability and heightened risks in Nicaragua, the Trustees made the difficult decision last year to suspend our operations in the country to prioritize the safety of our volunteers and partners. Nicaragua has been at the heart of our mission since our founding in 2013, but the changing environment has compromised our ability to deliver programs effectively and responsibly.

This decision was not made lightly, and we remain deeply committed to our mission. The Trustees continue to monitor the situation closely, hopeful that conditions will eventually allow for the safe reopening of operations, whether in Nicaragua or in another location aligned with our mission. We have notified all donors of this decision and suspended fundraising for activities in Nicaragua. We extend our heartfelt gratitude to our supporters for their understanding and support throughout.

1.4 DECLARATION OF TRUSTEE DUTY

Every quarter the Trustees review the objectives, strategies and activities of the organisation to ensure that they continue to reflect the aims as set out in the constitution. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

1.5 OVERVIEW OF ACTIVITIES

During the reporting period the specific objectives were to conclude execution of the project **"Eat United Nicaragua".** This involved responsibly closing the Community Food Rescue and Food Banks, and closing the branch operating in Nicaragua.

2. ACTIVITIES AND ACHIEVEMENTS

Activity Outline

COMMUNITY FOOD RESCUE AND FOOD BANK



DESCRIPTION

Community Food Rescue and Food Banks ensure low-income families have access to fruits, vegetables and highly nutritious food through a weekly food-sharing service, while avoiding unnecessary food waste. The initiative is led by volunteer community members, who organise the food bank and collect the surplus food. It promotes balanced family nutrition and shares and socialises information about healthy and safe food conservation and consumption.

TARGET GEOGRAPHY

Barrio Bismarck Martinez, a semi-urban, semi-rural sector of Managua that present characteristics of food insecurity.

OBJECTIVES

- Increase access to affordable, varied, nutritious fresh produce for low-income families
- Increase motivation and ability to consume a varied diet of nutritious fresh produce
- Reduce the amount of food waste; and in so doing reduce the negative impact of food waste on the environment

PARTICIPANTS

The service is available to all community members, with no conditionalities imposed

INTENDED IMPACT

Reduction of food waste results in lower environmental impact
The availability, motivation to use and knowledge of how to consume nutritious food benefits the participants, with spillover benefits among the population (e.g., children of participants)

COMMUNITY FOOD RESCUE AND FOOD BANK

A LOOK BACK, 2013-2023

Since 2013, we have rescued and redistributed

>1,000,000 portions of fresh produce

with the support of

400+ volunteers

resulting in estimated savings

>$40,000 USD

for low-income families in

5 communities

in and around Managua

VALUES IN ACTION: **SELF-SUSTAINABILITY**

Food bank members increased participation and self-responsibility **in leading the food collection**, as well as managing their local food banks: collecting donations, preparing food packs and noting their attendance.

The knowledge and skills that Volunteers acquire through their training and experience with Eat United are additional benefits to the public that Eat United provides, which are incidental to the objects of the charity.

We recognise the contrbution of volunteers as essential to the operation of Eat United Nicaragua. The value of any voluntary help received is not included in the accounts.

2.1 COMMUNITY FOOD RESCUE AND FOOD BANK

A look back



Community members operated local food banks...



...and contributed to the running costs



Community members appointed roles to organise food banks and food collection



30+ wholesale businesses supported food collection in the market



Programs strengthened skills on nutrition and microentrepreneurship

3. Financial Review

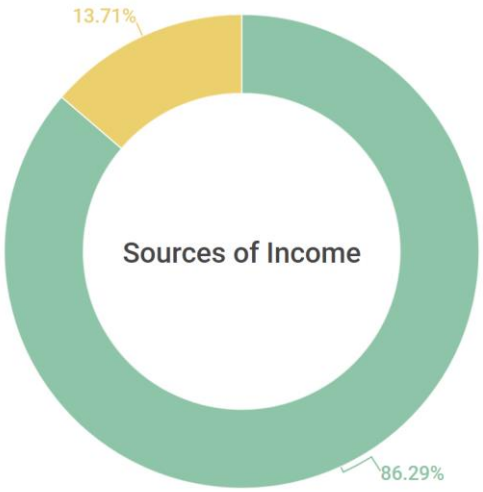
3.1Review

Income Sources: Fundraising

Unrestricted funding: **100%**

Unrestricted funding was self-generated; the main sources were individual donations.

Figure 1: Breakdown of Income Sources

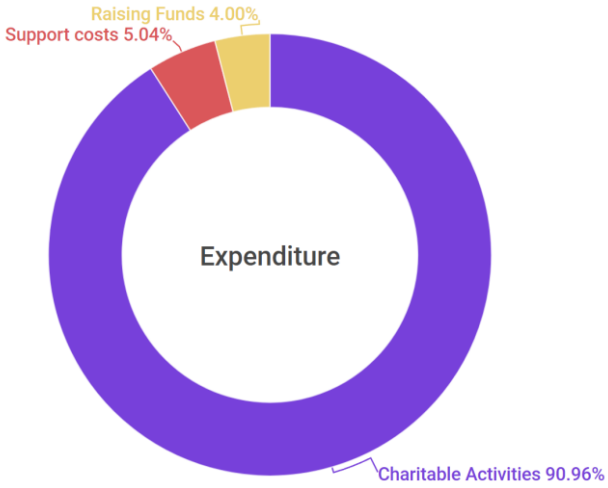


Income Source	Donations Raised (U$)
Donations from Individual Supporters	U$1,139
Other	U$181

Expenditure

86% of expenditure went towards the execution of charitable activities (Eat United Nicaragua), and **1%** towards the execution of fundraising activities.

Figure 2: Breakdown of Expenditure on Charitable Activities



Expenditure on Charitable Activities		(U$)
Direct Costs	Eat United Nicaragua – Direct Costs	U$2,525
	Eat United Nicaragua – Support Costs	U$140
	Fundraising	U$111

*Note: "**support costs**", defined by the Charities Statement of Recommended Practise (FRS 102) as "costs incurred to facilitate an activity", have been apportioned to Charitable Activities according to the proportion of time dedicated to their execution; see Financial Statement for a complete breakdown.*

3.2 Reserves Policy:

The Trustees have reviewed the financial situation of the charity and decided that it is appropriate to hold reserves sufficient for three months of operational funding, or U$3,600, held as unrestricted funds. With operations currently indefinitely suspended, these funds are maintained in the charity's bank account to ensure financial flexibility should operations resume or critical needs arise. Any deployment of reserves will be evaluated by the Trustees to ensure a stable financial position and readiness for future needs.

3.3 Risk Management and Going Concern

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate arrangements are in hand to manage the risks identified.

Funds are held mainly in GBP but spent primarily in USD; and therefore are subject to changes in the valuation of the Pound against the Dollar.

The financial situation is monitored quarterly by the trustees and budget approval is required prior to spending.

4. Structure, governance and management

4.1 Governing Document and Constitution

Eat United is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales, charity number 1165017.

The governing document is the constitution.
Eat United became a registered Charitable Incorporated Organisation on 4th January 2016.

4.2 Recruitment and Appointment of Trustees

Existing trustees are responsible for the appointment of new trustees, but in doing so seek the views and recommendations of the management team. This approach ensures that new trustees will bring relevant experience and skills to help further the charity's purpose.

Potential trustees are invited to attend trustee meetings as observers. They are provided with more information about the aims and activities of the Charity, and if all agree are appointed as a new trustee in a subsequent trustees' meeting. This process allows due consideration of the person's skills, knowledge and experience and overall fit for the charity.

4.3 Induction and Training of Trustees

New trustees are provided with copy of Eat United's constitution and a copy of the latest Trustee's Annual Report and statement of accounts. They are also provided with publications from the Charity's Commission to ensure that trustees are aware of the scope of their responsibilities under the Charities Act.

5. Reference and Administrative Details

Name of Charity:	Eat United
Other names the Charity is known by:	Comamos Juntos
Registered charity number:	1165017
Charity's principal address:	Manor Farm House, Cooks Lane, Walderton, Chichester, PO18 9EF, England
Trustees who served during the year:	Katie Alesbury (chair) Rebeca Morcuende Guzman Alina Gassen

6. Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature	Full Name	Position	Date
	Katie Alesbury	Chair of the Trustees	27/10/2024

Eat United: Annual Accounts

Name of Charity	Eat United
Other names the Charity is known by	Comamos Juntos
Charity Number	1165017
Reporting period	1st January 2023 to 31 December 2023

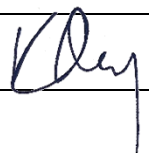
A. Statement of financial activities

Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		U$	U$	U$	U$	U$
Incoming resources	2	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		1,139	-	-	1,139	6,928
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Other		181	-	-	181	10
TOTAL		1,320	-	-	1,320	6,938
Resources expended	5					
Expenditure on:						
Raising funds		111	-	-	111	141
Charitable activities		2,666	-	-	2,666	12,522
Other		-	-	-	-	-
TOTAL		2,776	-	-	2,776	12,663
Net income/(expenditure) before investment gains/(losses)		-1,456	-	-	-1,456	-5,725
Net income/(expenditure)		-1,456	-	-	-1,456	-5,725
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	-
Net movement in funds		-1,456	-	-	-1,456	-5,725
Reconciliation of funds:						
Total funds brought forward		5,899	-	-	5,899	11,624
TOTAL FUNDS CARRIED FORWARD		**4,443**	**-**	**-**	**4,443**	**5,899**

B. Balance sheet

	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total this year U$	Total last year U$
Current assets						
Debtors	8	6	-	-	6	2
Cash at bank and in hand	10	4,438	-	-	4,438	13,262
Total current assets		4,443	-	-	4,443	13,265
Creditors: amounts falling due within one year:	9	-	-	-	-	7,365
Net current assets/(liabilities)		4,443	-	-	4,443	5,899
Total assets less current liabilities		4,443	-	-	4,443	5,899
TOTAL NET ASSETS OR LIABILITIES		4,443	-	-	4,443	5,899
Funds of the Charity						
Restricted income funds	13	-	-	-	-	-
Unrestricted funds	13	4,443	-	-	4,443	5,899
Revaluation reserve		-	-	-	-	-
TOTAL FUNDS		**4,443**	**-**	**-**	**4,443**	**5,899**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	27/10/2024

C: Notes to the Accounts

Note 1: Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are outlined in the policy notes which are set out immediately following the Note to which each policy relates. The accounting policies adopted are (unless indicated) standard accounting policies. Other standard accounting policies which have no application to the current financial activities of this charity have not been included.

Note 2: Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Donations and legacies:					
Gift Aid	-	-	-	-	-
Donations through crowdfunding campaigns	-	-	-	-	-
Donations from individual supporters	1,139	-	-	1,139	6,928
Total	1,139	-	-	1,139	6,928
Charitable activities:					
Eat United Nicaragua: Community Support Program	-	-	-	-	-
Eat United Nicaragua: Community Food Banks (Voluntary Contributions)	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
Fundraising Events	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	181	-	-	181	10
Total	181	-	-	181	10
TOTAL INCOME	**1,320**	**-**	**-**	**1,320**	**6,938**

INCOME: Accounting Policies

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- *the charity becomes entitled to the resources;*
- *it is more likely than not that the trustees will receive the resources; and*
- *the monetary value can be measured with sufficient reliability.*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, in these accounts.

Grants and donations

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement arises immediately on receipt of the donation.

Performance related grants

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services, and is only included in the Statement of Financial Activities once the performance related conditions have been met.

Note 3: Analysis of receipts of government grants

Government Grants

The charity has not received government grants in the reporting period.

Note 4: Donated goods, facilities and services

Donated goods

The value of rescued food received as a donated good and distributed to beneficiaries through the activities of the Eat United Nicaragua project has not been included in the accounts, because of the impracticalities of measuring fair value of the goods donated. [1]

Other goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the Statement of Financial Activities as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. [2]

[1] *Non-standard accounting policy*

[2] *Non-standard accounting policy*

Note 5: Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Expenditure on raising funds:					
Incurred seeking donations	3	-	-	3	141
Advertising, marketing, direct mail and publicity	108	-	-	108	-
Total expenditure on raising funds	111	-	-	111	141
Expenditure on charitable activities					
Eat United Nicaragua	2,666	-	-	2,666	12,522
Total expenditure on charitable activities	2,666	-	-	2,666	12,522
TOTAL EXPENDITURE	**2,776**	**-**	**-**	**2,776**	**12,663**

Other information: Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	U$	U$	U$	U$	U$
Eat United Nicaragua	2,525.11		140.47	2,665.58	12,522.24
TOTAL	**2,525.11**		**140.47**	**2,665.58**	**12,522.24**

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	U$	U$	U$	U$
Eat United Nicaragua	10,900.02		1,622.22	12,522.24
TOTAL	**10,900.02**		**1,622.22**	**12,522.24**

EXPENDITURE AND LIABILITIES: Accounting Policies

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty (although in this case the charity does not have any such liabilities at the end of its first operational period).

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions which do not vary according to the Activities of the charity. Support costs have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Basic Financial Instruments
If there is a nil amount for a particular balance sheet heading in the current reporting period, a corresponding amount for the reporting period must still be disclosed unless that amount is also nil. If the amount for both the current and previous reporting periods is nil, then the heading should be omitted from the balance sheet.

Current assets and current liabilities *are measured at the cash value.*

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

ASSETS

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least U$650. They are valued at cost.[3]

The charity has no tangible fixed assets valued at *U$650* or more for this reporting period.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

[3] *Non-standard Accounting Policy*

Note 6: Support Costs

	DIRECT ACTIVITIES		
Support cost	**Raising funds**	**Activity 1: Eat United Nicaragua**	**Grand total**
	U$	**U$**	**U$**
FX losses		140	140
Staff time on other Support Activities		-	-
Marketing	108		108
Fees on Fundraising Platforms	3		3
Total	111	140	251

Basis of allocation

Direct allocation

Support costs have been apportioned on the following basis:

Support costs have been apportioned to an Activity when the support cost facilitated the execution of the Activity.

Note 7: Paid employees

7.1 Staff Costs

	This year	Last year
	U$	U$
Salaries and wages	-	-
TOTAL STAFF COSTS	-	-

Note that the donations made to Comamos Juntos Nicaragua covered operational and staff costs in Nicaragua.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number*	Last year Number
The parts of the charity in which the employees work:	Fundraising	0.00	0.00
	Charitable Activities	0.00	0.00
	Governance	0.00	0.00
	Other	0.00	0.00
	TOTAL	0.00	0.00

*Staff number is apportioned across activities according to percentage of (paid) time that staff spent on the activity.

Note 8: Debtors and prepayments

8.1 Analysis of debtors

	This year	Last year
	U$	U$
Trade debtors	-	-
Prepayments and accrued income	6	2
Other: Pledged Donations	-	-
TOTAL	6	2

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	
	This year	Last year
	U$	U$
Accruals	-	-
Other creditors	0	7,365
TOTAL	0	7,365

Note 10: Cash at bank and in hand

	This year U$	Last year U$
Cash at bank and on hand	4,438	13,262
TOTAL	4,438	13,262

Note 11: Fair value of assets and liabilities

Details of liquidity risk exposure and management:

The Trustees retain reserves equivalent to three months of operational funding, or U$3,600, held as unrestricted funds. With operations currently indefinitely suspended, these funds are maintained in the charity's bank account to ensure financial flexibility should operations resume or critical needs arise. Any deployment of reserves will be evaluated by the Trustees to ensure a stable financial position and readiness for future needs.

Note 12: Events after the end of the reporting period

No events of note after the end of the reporting period

Note 13: Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	5,899	1,320	-2,776	-	-	4,443
TOTAL FUNDS			5,899	1,320	-2,776	-	-	4,443

There have been no movements in funds, and no designated funds.

13.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type*	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	11,624	6,938	-12,663	-	-	5,899
TOTAL FUNDS			11,624	6,938	-12,663	-	-	5,899

Note 14: Transactions with trustees and related parties

14.1 Trustee remuneration, benefits and expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

14.2 Transaction(s) with related parties

These are transactions undertaken by the charity in which a related party has a material interest, including where funds have been held as agent for related parties.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			U$	U$	U$	U$
Katie Alesbury	Trustee	Advance for operations in 2024	6	6		

Terms and conditions of the above transactions (including any security and the nature of any payment (consideration) to be provided in settlement.)
The advance is held for the operations of the charity in 2024 and will be closed in 2024.

Details of any guarantees given or received for any related party: Not applicable.

EAT UNITED

England & Wales - Charity number 1165017

Accounts



TRUSTEES ANNUAL REPORT 2022

EAT UNITED COMAMOS JUNTOS

EAT UNITED

Also known as "Comamos Juntos"

TRUSTEES ANNUAL REPORT AND ACCOUNTS

This report covers Eat United's activities in the UK and Nicaragua from 1st January 2022 to 31 December 2022.

Charity Registration Number: 1165017

www.comamosjuntos.org | eat.united@comamosjuntos.org

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0.1 INTRODUCTION

Eat United, or 'Comamos Juntos' became a registered Charitable Incorporated Organisation with the Charities Commission of England and Wales on 4th January 2016. The name of the organisation in Spanish is "Comamos Juntos" (literally, "Let's Eat Together").

WHAT ARE THE ORIGINS OF EAT UNITED?

Eat United began life as a grassroots community-based initiative operating in Managua, Nicaragua in 2013. It was driven by the idea that food waste and food insecurity shouldn't coexist. It began as the first and only initiative in Nicaragua that creates a solution to food waste and urban food insecurity in one go.

Eat United (the CIO) was formally established in the UK in 2016 to manage and formalise the activities of the Eat United Nicaragua project as a response to food security and food management. On the date of registration 4th January 2016, Eat United took on all the responsibilities and assets of Eat United Nicaragua.

Since its beginning, leadership of the charitable activities has come from the those on the ground in Nicaragua. This continued after registration, with the Board of Trustees providing guidance and input to the Management team in Nicaragua. In December 2017 the charity opened an official branch in Nicaragua. During 2018 the Nicaraguan branch continued the process of formalising operations with Nicaraguan institutions, and began official operations as an independent branch in May 2019.

1: OBJECTIVES AND ACTIVITIES

1.1 OBJECTS

The objects of Eat United are set out in the charity's constitution and are summarised as follows:

1. The relief and prevention of poverty in socially and economically disadvantaged communities through:

- Providing or facilitating provision of food on a sustainable basis
- Promoting the reduction of food waste and use of surplus food
- Instigating projects within communities that allow them to meet their own needs, in particular with relation to food supply

2. The advancement of education of the public about all aspects of the food cycle: food production, food management, healthy consumption, food wastage

1.2 (i) VISION

Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

1.2 (ii) MISSION

Our mission is to generate conditions for families to access and enjoy healthy and nutritious food, and minimize food waste, in low-income urban and semi-rural areas.

1.2 (iii) VALUES

COMMUNITY PARTICIPATION: facilitate inclusive practises of design, decision-making + execution

ADAPTABILITY: respect and respond to the differences of each place, people and changing circumstances

SELF-SUSTAINABILITY + RESILIENCE: purposefully encourage practices that can be continued independently.

1.3 WORD FROM THE TRUSTEES

During 2022, the impacts of the global COVID-19 pandemic continued to present great challenges for the families and communities involved in Eat United, as well as for the organization. The continued functioning of the organization throughout has been a testament to the resilience of volunteers and team members.

1.4 DECLARATION OF TRUSTEE DUTY

Every quarter the Trustees review the objectives, strategies and activities of the organisation to ensure that they continue to reflect the aims as set out in the constitution. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

1.5 OVERVIEW OF ACTIVITIES

During the reporting period the specific objectives were realised through the execution of the project **"Eat United Nicaragua"**.

The Eat United Nicaragua project consists of Community Food Rescue and Food Banks.

A description of activities and summary of the achievements is shared in the following pages.

1.6 RISK ASSESSMENT & MITIGATION

Key risks identified and steps taken to adapt or mitigate.

Key Risk #1: Economic impact of socio-political crisis combined with COVID-19 pandemic diminishes supply of surplus food in local markets, while increasing families' need.
Steps taken: [Adapt] Re-focused programs using community-led methods to ensure priorities and needs were met, without requiring large quantities of rescued food.

Key Risk #2: Closing civic space and increased restrictions for international NGOs operating in Nicaragua inhibit operations
Steps taken: [Adapt] Remain responsive to changes in the operating environment and requirements

Key Risk #3: Unstable environment, decreased funding + increased administrative burden put pressure on existing programs and capacity.
Steps taken: [Mitigate] Maximized impact of existing resources by continuing community-led approach to program design & adaptation.

1.7 CONTEXT:
Food, economic access and health in urban Nicaragua

FOOD SECURITY AND POVERTY

In Nicaragua:
The average minimum wage is U$ 182 per month (Mintrab, 2018) and the average cost of basic household goods for a family of 6 are U$ 430 per month (INIDE,2018).

That means that even 2 people working full time would not be able to cover the cost of basic household needs.

CHRONIC HEALTH CONDITIONS

- Food that is high in sugar and low in nutritional value is cheap and easy to access in low-income urban neighbourhoods.
- The "double burden" of malnutrition (undernutrition + obesity) disproportionately affects poorer communities
- Chronic illnesses due to low dietary diversity and lack of micronutrients are on the rise (FAO, 2017).

LISTENING TO COMMUNITY MEMBERS

Members of Eat United's programs, who are principally women in urban and semi-rural "barrios" of Managua, reported the following:

- All have an income below minimum wage
- 63% depend on unstable sources of income (such as washing clothes, street selling, etc)
- Each has between 2-5 people economically dependant on them: including children, elderly relatives or family members with disabilities.

Additional observations included:

- Women do not experience food security as separate from economic insecurity; the effect is compounded.
- Many are also affected by chronic health conditions; either personally or a family member under their care.
- Food banks improve access to healthy food, however they do not ensure resilience in the long term.
- Women are more motivated to find longer term solutions through increasing income streams rather than participating in food bank management.

C-19 DECISION-MAKING TOOL

How do we decide whether to run a Social Action activity?

1

Compliance with local laws and international recommendations:
Is the activity we propose aligned with the laws of the country and the recommendations from national and international bodies that govern us? (WHO, PAHO, MINSA)

If yes, then...

2

Compliance with health and hygiene guidelines:
Can we ensure that the activity is executed in compliance with the strict hygiene measures and prevention guidelines of local + international health organizations?

If yes, then...

3

Team Consensus:
The proposal is discussed among the team of people in charge of coordinating and implementing the activity (in particular: the Community Leaders who provide the space to implement the food bank; and the Coordinators of the activity). Do we **all** agree that it should go ahead?

If yes, then...

4

Community Agreement:
We talk to the people who use the space and participate in the service (volunteers and/or community members). Do they want the activity to go ahead? We reinforce that participation in the activity is completely voluntary.

If yes, then...the activity can go ahead only if it passes all 4 stages.

2. ACTIVITIES AND ACHIEVEMENTS

Activity Outline

COMMUNITY FOOD RESCUE AND FOOD BANK



DESCRIPTION

Community Food Rescue and Food Banks ensure low-income families have access to fruits, vegetables and highly nutritious food through a weekly food-sharing service, while avoiding unnecessary food waste. The initiative is led by volunteer community members, who organise the food bank and collect the surplus food. It promotes balanced family nutrition and shares and socialises information about healthy and safe food conservation and consumption.

TARGET GEOGRAPHY

Barrio Bismarck Martinez, a semi-urban, semi-rural sector of Managua that present characteristics of food insecurity.

OBJECTIVES

- Increase access to affordable, varied, nutritious fresh produce for low-income families
- Increase motivation and ability to consume a varied diet of nutritious fresh produce
- Reduce the amount of food waste; and in so doing reduce the negative impact of food waste on the environment

PARTICIPANTS

The service is available to all community members, with no conditionalities imposed

INTENDED IMPACT

Reduction of food waste results in lower environmental impact
The availability, motivation to use and knowledge of how to consume nutritious food benefits the participants, with spillover benefits among the population (e.g., children of participants)

COMMUNITY FOOD RESCUE AND FOOD BANK SCORECARD

FREQUENCY OF FOOD BANK SERVICE:
WEEKLY

COMMUNITY WORKED WITH:
Barrio Bismarck Martinez

FOOD BANK USERS DONATE TO SUPPORT RUNNING COSTS.

AMOUNT OF FRESH PRODUCE SHARED:
2,670 kgs

PORTIONS OF FRUITS AND VEGGIES:
25,911 portions

VALUES IN ACTION: **SELF-SUSTAINABILITY**

Food bank members increased participation and self-responsibility **in leading the food collection**, as well as managing their local food banks: collecting donations, preparing food packs and noting their attendance.

**using the WHO recommended portion size*

COMMUNITY FOOD RESCUE AND FOOD BANK SCORECARD

Volunteering is central to the work of the Eat United Nicaragua project. Volunteers are responsible for the delivery of the Food Rescue and Food Banks, as well as various support activities. Volunteers range from the community members who use the services, to local young people, to international contributors.

TYPE OF VOLUNTEER	*# VOLUNTEERS:*
COMMUNITY PARTICIPANTS *Collect, sort and distribute food and support the Food Bank*	**16**
COMMUNITY COORDINATORS *Organise community participants to run the Food Rescue and Food Bank*	**2**
VENDORS *Donate surplus produce*	**15**
SOCIAL ACTION COORDINATORS: *Guide the Food Rescue, lead the volunteer team, train volunteers, organise events, assist delivery of Community Food Banks.*	**2**

Community self-sufficiency milestone: *In 2022, all Food Bank and Food Rescue volunteers were community members.*

The knowledge and skills that Volunteers acquire through their training and experience with Eat United are additional benefits to the public that Eat United provides, which are incidental to the objects of the charity.

We recognise the contrbution of volunteers as essential to the operation of Eat United Nicaragua. The value of any voluntary help received is not included in the accounts.



Community members in Bismarck Martinez in an organising circle



Community members of all ages were involved in the activities



The community members self-organised meetings to discuss running the food banks and food collection



Community members carring out the food collection in the market



An exciting find!

3. Financial Review

3.1Review

Income Sources: Fundraising

Unrestricted funding: **100%**

Unrestricted funding was self-generated; the main sources were individual donations.

Figure 1: Breakdown of Income Sources

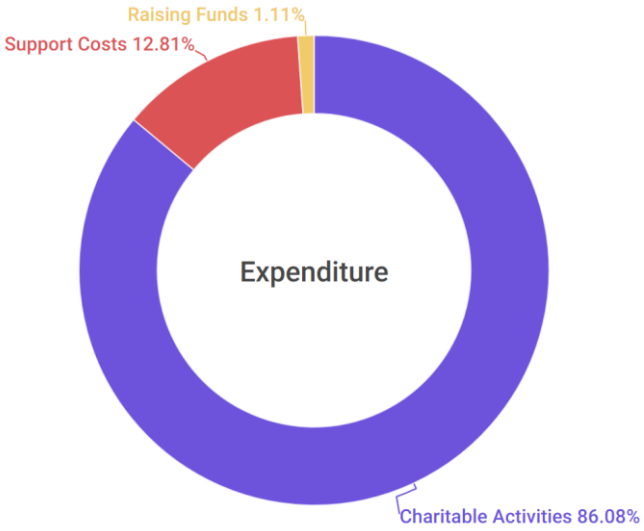


Income Source	Donations Raised (U$)
Donations from Individual Supporters	U$6,928
Other	U$10

Expenditure

86% of expenditure went towards the execution of charitable activities (Eat United Nicaragua), and **1%** towards the execution of fundraising activities.

Figure 2: Breakdown of Expenditure on Charitable Activities



Expenditure on Charitable Activities		(U$)
Direct Costs	Eat United Nicaragua – Direct Costs	U$10,900
	Eat United Nicaragua – Support Costs	U$1,622
	Fundraising	U$141

*Note: "**support costs**", defined by the Charities Statement of Recommended Practise (FRS 102) as "costs incurred to facilitate an activity", have been apportioned to Charitable Activities according to the proportion of time dedicated to their execution; see Financial Statement for a complete breakdown.*

3.2 Reserves Policy:

The Trustees have reviewed the financial situation of the charity and decided that it is appropriate to hold reserves sufficient for three months of the project Eat United Nicaragua's activities, equivalent to £3,000.
The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

3.3 Risk Management and Going Concern

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate arrangements are in hand to manage the risks identified.

Funds are held mainly in GBP but spent primarily in USD; and therefore are subject to changes in the valuation of the Pound against the Dollar.

The financial situation is monitored quarterly by the trustees and budget approval is required prior to spending.

4. Structure, governance and management

4.1 Governing Document and Constitution

Eat United is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales, charity number 1165017.

The governing document is the constitution.
Eat United became a registered Charitable Incorporated Organisation on 4th January 2016.

4.2 Recruitment and Appointment of Trustees

Existing trustees are responsible for the appointment of new trustees, but in doing so seek the views and recommendations of the management team. This approach ensures that new trustees will bring relevant experience and skills to help further the charity's purpose.

Potential trustees are invited to attend trustee meetings as observers. They are provided with more information about the aims and activities of the Charity, and if all agree are appointed as a new trustee in a subsequent trustees' meeting. This process allows due consideration of the person's skills, knowledge and experience and overall fit for the charity.

4.3 Induction and Training of Trustees

New trustees are provided with copy of Eat United's constitution and a copy of the latest Trustee's Annual Report and statement of accounts. They are also provided with publications from the Charity's Commission to ensure that trustees are aware of the scope of their responsibilities under the Charities Act.

5. Reference and Administrative Details

Name of Charity:	Eat United
Other names the Charity is known by:	Comamos Juntos
Registered charity number:	1165017
Charity's principal address:	Manor Farm House, Cooks Lane, Walderton, Chichester, PO18 9EF, England
Trustees who served during the year:	Katie Alesbury (chair) Rebeca Morcuende Guzman Alina Gassen

6. Additional Information

Directors of Operations:	Virginia Sevilla Garcia

7. Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature	Full Name	Position	Date
	Katie Alesbury	Chair of the Trustees	15/10/2022

Eat United: Annual Accounts

Name of Charity	Eat United
Other names the Charity is known by	Comamos Juntos
Charity Number	1165017
Reporting period	1st January 2022 to 31 December 2022

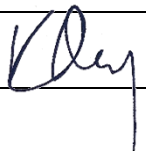
A. Statement of financial activities

Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		U$	U$	U$	U$	U$
Incoming resources	2	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		6,928	-	-	6,928	4,733
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Other		10	-	-	10	1,315
TOTAL		6,938	-	-	6,938	6,047
Resources expended	5					
Expenditure on:						
Raising funds		141	-	-	141	147
Charitable activities		12,522	-	-	12,522	13,319
Other		-	-	-	-	-
TOTAL		12,663	-	-	12,663	13,466
Net income/(expenditure) before investment gains/(losses)		-5,725	-	-	-5,725	-7,419
Net income/(expenditure)		-5,725	-	-	-5,725	-7,419
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	-
Net movement in funds		-5,725	-	-	-5,725	-7,419
Reconciliation of funds:						
Total funds brought forward		11,624	-	-	11,624	19,043
TOTAL FUNDS CARRIED FORWARD		**5,899**	**-**	**-**	**5,899**	**11,624**

B. Balance sheet

	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total this year U$	Total last year U$
Current assets						
Debtors	8	2	-	-	2	16
Cash at bank and in hand	10	13,262	-	-	13,262	11,608
Total current assets		13,265	-	-	13,265	11,624
Creditors: amounts falling due within one year:	9	7,365	-	-	7,365	-
Net current assets/(liabilities)		5,899	-	-	5,899	11,624
Total assets less current liabilities		5,899	-	-	5,899	11,624
TOTAL NET ASSETS OR LIABILITIES		5,899	-	-	5,899	11,624
Funds of the Charity						
Restricted income funds	13	-	-	-	-	-
Unrestricted funds	13	5,899	-	-	5,899	11,624
Revaluation reserve		-	-	-	-	-
TOTAL FUNDS		**5,899**	**-**	**-**	**5,899**	**11,624**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	15/10/2022

C: Notes to the Accounts

Note 1: Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are outlined in the policy notes which are set out immediately following the Note to which each policy relates. The accounting policies adopted are (unless indicated) standard accounting policies. Other standard accounting policies which have no application to the current financial activities of this charity have not been included.

Note 2: Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Donations and legacies:					
Gift Aid	-	-	-	-	-
Donations through crowdfunding campaigns	-	-	-	-	-
Donations from individual supporters	6,928	-	-	6,928	4,733
Total	6,928	-	-	6,928	4,733
Charitable activities:					
Eat United Nicaragua: Community Support Program	-	-	-	-	-
Eat United Nicaragua: Community Food Banks (Voluntary Contributions)	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
Fundraising Events	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	10	-	-	10	1,315
Total	10	-	-	10	1,315
TOTAL INCOME	**6,938**	**-**	**-**	**6,938**	**6,047**

INCOME: Accounting Policies

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- *the charity becomes entitled to the resources;*
- *it is more likely than not that the trustees will receive the resources; and*
- *the monetary value can be measured with sufficient reliability.*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, in these accounts.

Grants and donations

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement arises immediately on receipt of the donation.

Performance related grants

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services, and is only included in the Statement of Financial Activities once the performance related conditions have been met.

Note 3: Analysis of receipts of government grants

Government Grants

The charity has not received government grants in the reporting period.

Note 4: Donated goods, facilities and services

Donated goods

The value of rescued food received as a donated good and distributed to beneficiaries through the activities of the Eat United Nicaragua project has not been included in the accounts, because of the impracticalities of measuring fair value of the goods donated. [1]

Other goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the Statement of Financial Activities as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. [2]

[1] *Non-standard accounting policy*

[2] *Non-standard accounting policy*

Note 5: Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Expenditure on raising funds:					
Incurred seeking donations	141	-	-	141	147
Other trading activities	-	-	-	-	-
Total expenditure on raising funds	141	-	-	141	147
Expenditure on charitable activities					
Eat United Nicaragua	12,522	-	-	12,522	13,319
Total expenditure on charitable activities	12,522	-	-	12,522	13,319
TOTAL EXPENDITURE	**12,663**	**-**	**-**	**12,663**	**13,466**

Other information: Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	U$	U$	U$	U$	U$
Eat United Nicaragua	10,900.02		1,622.22	12,522.24	13,319.31
TOTAL	**10,900.02**		**1,622.22**	**12,522.24**	**13,319.31**

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	U$	U$	U$	U$
Eat United Nicaragua	13,253.73	-	65.58	13,319.31
TOTAL	**13,253.73**	**-**	**65.58**	**13,319.31**

EXPENDITURE AND LIABILITIES: Accounting Policies

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty (although in this case the charity does not have any such liabilities at the end of its first operational period).

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions which do not vary according to the Activities of the charity. Support costs have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Basic Financial Instruments
If there is a nil amount for a particular balance sheet heading in the current reporting period, a corresponding amount for the reporting period must still be disclosed unless that amount is also nil. If the amount for both the current and previous reporting periods is nil, then the heading should be omitted from the balance sheet.

Current assets and current liabilities *are measured at the cash value.*

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

ASSETS

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least U$650. They are valued at cost.[3]

The charity has no tangible fixed assets valued at *U$650* or more for this reporting period.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

[3] *Non-standard Accounting Policy*

Note 6: Support Costs

	DIRECT ACTIVITIES		
Support cost	**Raising funds**	**Activity 1: Eat United Nicaragua**	**Grand total**
	U$	**U$**	**U$**
FX losses		1,622	1,622
Staff time on other Support Activities		-	-
Marketing	134		134
Fees on Fundraising Platforms	7		7
Total	141	1,622	1,763

Basis of allocation

Direct allocation

Support costs have been apportioned on the following basis:

Support costs have been apportioned to an Activity when the support cost facilitated the execution of the Activity.

Note 7: Paid employees

7.1 Staff Costs

	This year	Last year
	U$	U$
Salaries and wages	-	-
TOTAL STAFF COSTS	-	-

Note that the donations made to Comamos Juntos Nicaragua covered operational and staff costs in Nicaragua.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number*	Last year Number
The parts of the charity in which the employees work:	Fundraising	0.00	0.00
	Charitable Activities	0.00	0.00
	Governance	0.00	0.00
	Other	0.00	0.00
	TOTAL	0.00	0.00

*Staff number is apportioned across activities according to percentage of (paid) time that staff spent on the activity.

Note 8: Debtors and prepayments

8.1 Analysis of debtors

	This year	Last year
	U$	U$
Trade debtors	-	-
Prepayments and accrued income	2	16
Other: Pledged Donations	-	-
TOTAL	2	16

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	
	This year	Last year
	U$	U$
Accruals	-	-
Other creditors	7,365	0
TOTAL	7,365	0

Note 10: Cash at bank and in hand

	This year U$	Last year U$
Cash at bank and on hand	13,262	11,608
TOTAL	13,262	11,608

Note 11: Fair value of assets and liabilities

Details of liquidity risk exposure and management:

The Trustees hold reserves sufficient for three months of the charity's activities; equivalent to U$3,600. The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

Note 12: Events after the end of the reporting period

No events of note after the end of the reporting period

Note 13: Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	11,624	6,938	-12,663	-	-	5,899
		TOTAL FUNDS	11,624	6,938	-12,663	-	-	5,899

There have been no movements in funds, and no designated funds.

13.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type*	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	19,043	6,047	-13,466	-	-	11,624
		TOTAL FUNDS	19,043	6,047	-13,466	-	-	11,624

Note 14: Transactions with trustees and related parties

14.1 Trustee remuneration, benefits and expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

14.2 Transaction(s) with related parties

These are transactions undertaken by the charity in which a related party has a material interest, including where funds have been held as agent for related parties.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			U$	U$	U$	U$
Katie Alesbury	Trustee	Advance for operations of Comamos Juntos Nicaragua in 2023	2	2		

Terms and conditions of the above transactions (including any security and the nature of any payment (consideration) to be provided in settlement.)

The advance is held for the operations of the charity in 2023 and will be closed in January 2023.

Details of any guarantees given or received for any related party: Not applicable.

EAT UNITED

England & Wales - Charity number 1165017

Accounts

Community members lead and participate in organising the food collection and community food banks, Barrio Bismarck Martinez Managua, 2021



TRUSTEES ANNUAL REPORT 2021

EAT UNITED COMAMOS JUNTOS

EAT UNITED

Also known as "Comamos Juntos"

TRUSTEES ANNUAL REPORT AND ACCOUNTS

This report covers Eat United's activities in the UK and Nicaragua from 1st January 2021 to 31 December 2021.

Charity Registration Number: 1165017

www.comamosjuntos.org | eat.united@comamosjuntos.org

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0.1 INTRODUCTION

Eat United, or 'Comamos Juntos' became a registered Charitable Incorporated Organisation with the Charities Commission of England and Wales on 4th January 2016. The name of the organisation in Spanish is "Comamos Juntos" (literally, "Let's Eat Together").

WHAT ARE THE ORIGINS OF EAT UNITED?

Eat United began life as a grassroots community-based initiative operating in Managua, Nicaragua in 2013. It was driven by the idea that food waste and food insecurity shouldn't coexist. It began as the first and only initiative in Nicaragua that creates a solution to food waste and urban food insecurity in one go.

Eat United (the CIO) was formally established in the UK in 2016 to manage and formalise the activities of the Eat United Nicaragua project as a response to food security and food management. On the date of registration 4th January 2016, Eat United took on all the responsibilities and assets of Eat United Nicaragua.

Since its beginning, leadership of the charitable activities has come from the those on the ground in Nicaragua. This continued after registration, with the Board of Trustees providing guidance and input to the Management team in Nicaragua. In December 2017 the charity opened an official branch in Nicaragua. During 2018 the Nicaraguan branch continued the process of formalising operations with Nicaraguan institutions, and began official operations as an independent branch in May 2019.

1: OBJECTIVES AND ACTIVITIES

1.1 OBJECTS

The objects of Eat United are set out in the charity's constitution and are summarised as follows:

1. The relief and prevention of poverty in socially and economically disadvantaged communities through:

- Providing or facilitating provision of food on a sustainable basis
- Promoting the reduction of food waste and use of surplus food
- Instigating projects within communities that allow them to meet their own needs, in particular with relation to food supply

2. The advancement of education of the public about all aspects of the food cycle: food production, food management, healthy consumption, food wastage

1.2 (i) VISION

Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

1.2 (ii) MISSION

Our mission is to generate conditions for families to access and enjoy healthy and nutritious food, and minimize food waste, in low-income urban and semi-rural areas.

1.2 (iii) VALUES

COMMUNITY PARTICIPATION: facilitate inclusive practises of design, decision-making + execution

ADAPTABILITY: respect and respond to the differences of each place, people and changing circumstances

SELF-SUSTAINABILITY + RESILIENCE: purposefully encourage practices that can be continued independently.

1.3 WORD FROM THE TRUSTEES

During 2021, the impacts of the global COVID-19 pandemic continued to present great challenges for the families and communities involved in Eat United, as well as for the organization. The continued functioning of the organization throughout has been a testament to the resilience of volunteers and team members.

1.4 DECLARATION OF TRUSTEE DUTY

Every quarter the Trustees review the objectives, strategies and activities of the organisation to ensure that they continue to reflect the aims as set out in the constitution. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

1.5 OVERVIEW OF ACTIVITIES

During the reporting period the specific objectives were realised through the execution of the project **"Eat United Nicaragua"**.

The Eat United Nicaragua project comprises the following Social Action activities:

1. Food Rescue
2. Community Food Banks
3. Volunteering programs

Additional activities were:

4. Fundraising

A description of each activity, and summary of the achievements and performance of each follow below.

1.6 RISK ASSESSMENT & MITIGATION

Key risks identified and steps taken to adapt or mitigate.

Key Risk #1: Economic impact of socio-political crisis combined with COVID-19 pandemic diminishes supply of surplus food in local markets, while increasing families' need.
Steps taken: [Adapt] Re-focused programs using community-led methods to ensure priorities and needs were met, without requiring large quantities of rescued food.

Key Risk #2: Operation of social activities spreads COVID-19 among volunteers or community members.
Steps taken: [Adapt] Apply the newly developed Covid-19 decision making tool for Covid-safe Social Action operation that takes into the priorities and preferences of all participants.

Key Risk #3: Unstable environment, decreased funding + increased administrative burden put pressure on existing programs and capacity.
Steps taken: [Mitigate] Maximized impact of existing resources by continuing community-led approach to program design & adaptation.

1.7 CONTEXT:
Food, economic access and health in urban Nicaragua

FOOD SECURITY AND POVERTY

In Nicaragua:
The average minimum wage is U$ 182 per month (Mintrab, 2018) and the average cost of basic household goods for a family of 6 are U$ 430 per month (INIDE,2018).

That means that even 2 people working full time would not be able to cover the cost of basiic household needs.

CHRONIC HEALTH CONDITIONS

- Food that is high in sugar and low in nutritional value is cheap and easy to access in low-income urban neighbourhoods.
- The "double burden" of malnutrition (undernutrition + obesity) disproportionately affects poorer communities
- Chronic illnesses due to low dietary diversity and lack of micronutrients are on the rise (FAO, 2017).

LISTENING TO COMMUNITY MEMBERS

Members of Eat United's programs, who are principally women in urban and semi-rural "barrios" of Managua, reported the following:

- All have an income below minimum wage
- 63% depend on unstable sources of income (such as washing clothes, street selling, etc)
- Each has between 2-5 people economically dependant on them: including children, elderly relatives or family members with disabilities.

Additional observations included:

- Women do not experience food security as separate from economic insecurity; the effect is compounded.
- Many are also affected by chronic health conditions; either personally or a family member under their care.
- Food banks improve access to healthy food, however they do not ensure resilience in the long term.
- Women are more motivated to find longer term solutions through increasing income streams rather than participating in food bank management.

C-19 DECISION-MAKING TOOL

How do we decide whether to run a Social Action activity?

1

Compliance with local laws and international recommendations:
Is the activity we propose aligned with the laws of the country and the recommendations from national and international bodies that govern us? (WHO, PAHO, MINSA)

If yes, then...

2

Compliance with health and hygiene guidelines:
Can we ensure that the activity is executed in compliance with the strict hygiene measures and prevention guidelines of local + international health organizations?

If yes, then...

3

Team Consensus:
The proposal is discussed among the team of people in charge of coordinating and implementing the activity (in particular: the Community Leaders who provide the space to implement the food bank; and the Coordinators of the activity). Do we **all** agree that it should go ahead?

If yes, then...

4

Community Agreement:
We talk to the people who use the space and participate in the service (volunteers and/or community members). Do they want the activity to go ahead? We reinforce that participation in the activity is completely voluntary.

If yes, then...the activity can go ahead only if it passes all 4 stages.

2. ACTIVITIES AND ACHIEVEMENTS

Activity Outline

2.1 FOOD RESCUE





DESCRIPTION

Stop nutritious food from going to waste by rescuing and re-distributing surplus fresh produce.

TARGET GEOGRAPHY

Focal points of fresh food commerce in urban environment.

OBJECTIVES

- Reduce the amount of food waste; and in so doing reduce the negative impact of food waste on the environment
- Re-direct the nutritious food saved to local communities

BENEFICIARIES

Reduction of food waste benefits the general public and planet.

The provision of food to local communities via Eat United's Food Banks benefits the users of the services.

2.1 FOOD RESCUE

SCORECARD

AMOUNT OF FOOD COLLECTED:

6,041 kgs

COLLABORATING VENDORS:

17

COMMUNITIES DISTRIBUTED TO:

1

AVERAGE FREQUENCY OF COLLECTION:

1x per week

Covid-19 impact: *The Food Rescue + Food Bank activities were partially paused during 2021 based on the C19 Decision-Making tool.*

Activity Outline

2.2 COMMUNITY FOOD BANKS



DESCRIPTION

Community Food Banks ensure low-income families have access to fruits, vegetables and highly nutritious food through a weekly food-sharing service, led by community members in partner centres. It promotes balanced family nutrition and shares and socialises information about healthy and safe food conservation and consumption.

TARGET GEOGRAPHY

Barrio Bismarck Martinez, a semi-urban, semi-rural sector of Managua that present characteristics of food insecurity.

OBJECTIVES

- Increase access to affordable, varied, nutritious fresh produce for low-income families
- Introduce and motivate consumption of varied, nutritious fresh produce
- Raise awareness about how to use and consume the produce provided by the food bank

USERS

Community members with at least 2 of the following characteristics are prioritised for access:

1. **[economic instability]** No formal employment, or stable source of income in the family unit
2. **[caregivers]** Is a primary caregiver for children (priority given for young children and large families)
3. **[old age]** Is over the age of 55
4. **[nutritional deficit]** presents conditions of ill health related to nutritional deficit

2.2 COMMUNITY FOOD BANKS

SCORECARD

FREQUENCY OF FOOD BANK SERVICE:

WEEKLY

COMMUNITY WORKED WITH:

Barrio Bismarck Martinez

FOOD BANK USERS DONATE TO SUPPORT RUNNING COSTS.

AMOUNT OF FRESH PRODUCE SHARED:

6,041 kgs

PORTIONS OF FRUITS AND VEGGIES:

45,308 portions

VALUES IN ACTION: **SELF-SUSTAINABILITY**

Food bank members increased participation and self-responsibility **in leading the food collection**, as well as managing their local food banks: collecting donations, preparing food packs and noting their attendance.

**using the WHO recommended portion size*

Community self-sufficiency milestone: *In 2021 all Food Justice Activists were community members who use the food bank, leading to increased ownership of the activities.*



Community members in Bismarck Martinez in an organising circle



Community members of all ages were involved in the activities



The community members self-organised meetings to discuss running the food banks and food collection



Community members carring out the food collection in the market



An exciting find!

2.3 VOLUNTEER PROGRAMS

Activity Outline

Volunteering is central to the work of the Eat United Nicaragua project. Volunteers are responsible for the delivery of the Food Rescue and Community Food Banks, as well as various support activities. Volunteers range from the community members who use the services, to local young people, to international contributors.

CONTRIBUTIONS MADE BY VOLUNTEERS:

- Vendors - voluntarily donate surplus produce
- "Food Justice Activists" Volunteers "FJAs" - collect, sort and distribute food.
- Social Action Coordinators "CCs" - guide the Food Rescue, lead the FJA volunteer team, train volunteers, organise community and volunteer events, assist in delivery of Community Food Banks.
- Community Leaders - voluntarily support the implementation of the Community Food Bank and coordinate community volunteers..
- Volunteers and Interns on the internal team - contribute in areas of Marketing and Communication, Fundraising, Finance, Volunteer Admissions, Social Action Management and Funding.
- Trustees - oversee operations, activities and finances, ensure compliance and accountability.

The knowledge and skills that Volunteers acquire through their training and experience with Eat United are additional benefits to the public that Eat United provides, which are incidental to the objects of the charity.

We recognise the contrbution of volunteers as essential to the operation of Eat United Nicaragua. The value of any voluntary help received is not included in the accounts.

Achievements & Performance

2.3 VOLUNTEER PROGRAMS

SCORECARD

 # FOOD JUSTICE ACTIVISTS

20

 # COMMUNITY LEADERS

1

Community self-sufficiency milestone: *In 2021 all Food Justice Activists were community members who use the food bank, leading to increased ownership of the activities.*

 # SOCIAL ACTION COORDINATORS:

3

Virginia Sevilla
Livinston Almendarez
Martha Rojas





2.4 FUNDRAISING ACTIVITIES

2.4 FUNDRAISING

Activity Outline

TASTE THE CHANGE

an fundraising initiative centred on donation-based subscriptions, in which subscribers receive monthly recipe cards with recipes presented by the women who participate in Eat United's Cooking Clubs.

Taste the Change **completed in 2021!**







3. Financial Review

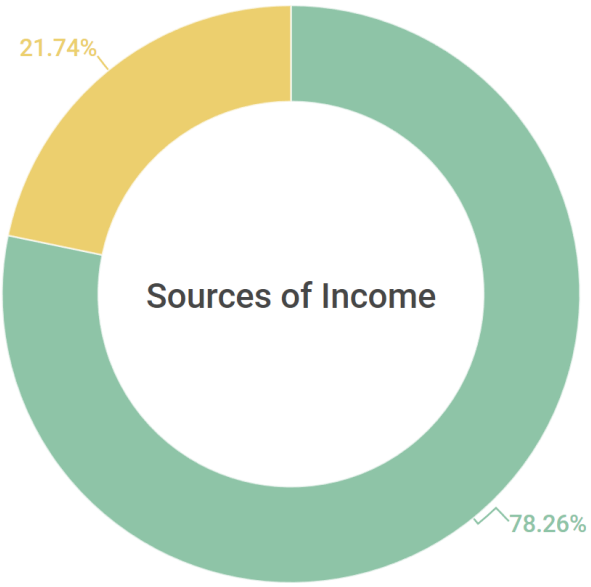
3.1Review

Income Sources: Fundraising

Unrestricted funding: **100%**

Unrestricted funding was self-generated; the main sources were individual donations.

Figure 1: Breakdown of Income Sources

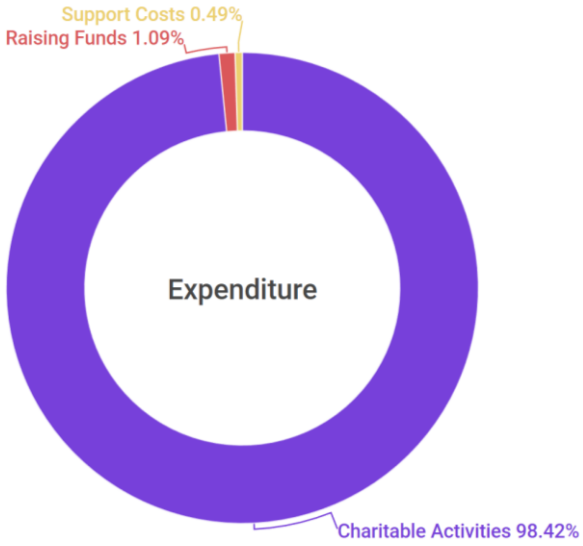


Income Source	Donations Raised (U$)
Donations from Individual Supporters	U$4,733
Other	U$1,315

Expenditure

99% of expenditure went towards the execution of charitable activities (Eat United Nicaragua), and 1**%** towards the execution of fundraising activities.

Figure 2: Breakdown of Expenditure on Charitable Activities



	Expenditure on Charitable Activities	(U$)
Direct Costs	Eat United Nicaragua – Direct Costs	U$13,254
	Fundraising	U$147
	Eat United Nicaragua – Support Costs	U$66

*Note: "**support costs**", defined by the Charities Statement of Recommended Practise (FRS 102) as "costs incurred to facilitate an activity", have been apportioned to Charitable Activities according to the proportion of time dedicated to their execution; see Financial Statement for a complete breakdown.*

3.2 Reserves Policy:

The Trustees have reviewed the financial situation of the charity and decided that it is appropriate to hold reserves sufficient for three months of the project Eat United Nicaragua's activities, equivalent to £3,000.
The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

3.3 Risk Management and Going Concern

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate arrangements are in hand to manage the risks identified.

Funds are held mainly in GBP but spent primarily in USD; and therefore are subject to changes in the valuation of the Pound against the Dollar.

The financial situation is monitored quarterly by the trustees and budget approval is required prior to spending.

4. Structure, governance and management

4.1 Governing Document and Constitution

Eat United is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales, charity number 1165017.

The governing document is the constitution.
Eat United became a registered Charitable Incorporated Organisation on 4th January 2016.

4.2 Recruitment and Appointment of Trustees

Existing trustees are responsible for the appointment of new trustees, but in doing so seek the views and recommendations of the management team. This approach ensures that new trustees will bring relevant experience and skills to help further the charity's purpose.

Potential trustees are invited to attend trustee meetings as observers. They are provided with more information about the aims and activities of the Charity, and if all agree are appointed as a new trustee in a subsequent trustees' meeting. This process allows due consideration of the person's skills, knowledge and experience and overall fit for the charity.

4.3 Induction and Training of Trustees

New trustees are provided with copy of Eat United's constitution and a copy of the latest Trustee's Annual Report and statement of accounts. They are also provided with publications from the Charity's Commission to ensure that trustees are aware of the scope of their responsibilities under the Charities Act.

5. Reference and Administrative Details

Name of Charity:	Eat United
Other names the Charity is known by:	Comamos Juntos
Registered charity number:	1165017
Charity's principal address:	Manor Farm House, Cooks Lane, Walderton, Chichester, PO18 9EF, England
Trustees who served during the year:	Katie Alesbury (chair) Rebeca Morcuende Guzman Alina Gassen Florence Batten-Turner (retired 12/02/2021)

6. Additional Information

Directors of Operations:	Virginia Sevilla Garcia

7. Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature	Full Name	Position	Date
	Katie Alesbury	Chair of the Trustees	31.10.2022

Eat United: Annual Accounts

Name of Charity	Eat United
Other names the Charity is known by	Comamos Juntos
Charity Number	1165017
Reporting period	1st January 2021 to 31 December 2021

A. Statement of financial activities

Recommended categories by activity	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total funds U$	Prior year funds U$
Incoming resources	2	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		4,733	-	-	4,733	25,248
Charitable activities		-	-	-	-	1,917
Other trading activities		-	-	-	-	825
Other		1,315	-	-	1,315	479
TOTAL		6,047	-	-	6,047	25,726
Resources expended	5					
Expenditure on:						
Raising funds		147	-	-	147	308
Charitable activities		13,319	-	-	13,319	14,732
Other		-	-	-	-	-
TOTAL		13,466	-	-	13,466	15,040
Net income/(expenditure) before investment gains/(losses)		- 7,419	-	-	- 7,419	10,686
Net income/(expenditure)		- 7,419	-	-	- 7,419	10,686
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	-
Net movement in funds		- 7,419	-	-	- 7,419	10,686
Reconciliation of funds:						
Total funds brought forward		19,043	-	-	19,043	8,356
TOTAL FUNDS CARRIED FORWARD		**11,624**	**-**	**-**	**11,624**	**19,043**

B. Balance sheet

	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total this year U$	Total last year U$
Current assets						
Debtors	8	16	-	-	16	1,813
Cash at bank and in hand	10	11,608	-	-	11,608	17,229
Total current assets		11,624	-	-	11,624	19,043
Creditors: amounts falling due within one year:	9	-	-	-	-	-
Net current assets/(liabilities)		11,624	-	-	11,624	19,043
Total assets less current liabilities		11,624	-	-	11,624	19,043
TOTAL NET ASSETS OR LIABILITIES		11,624	-	-	11,624	19,043
Funds of the Charity						
Restricted income funds	13	-	-	-	-	-
Unrestricted funds	13	11,624	-	-	11,624	19,043
Revaluation reserve		-	-	-	-	-
TOTAL FUNDS		**11,624**	**-**	**-**	**11,624**	**19,043**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	31/10/2021

C: Notes to the Accounts

Note 1: Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are outlined in the policy notes which are set out immediately following the Note to which each policy relates. The accounting policies adopted are (unless indicated) standard accounting policies. Other standard accounting policies which have no application to the current financial activities of this charity have not been included.

Note 2: Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Donations and legacies:					
Gift Aid	-	-	-	-	5,524
Donations through crowdfunding campaigns	-	-	-	-	18,865
Donations from individual supporters	4,733	-	-	4,733	858
Total	4,733	-	-	4,733	25,248
Charitable activities:					
Eat United Nicaragua: Community Support Program	-	-	-	-	-
Eat United Nicaragua: Community Food Banks (Voluntary Contributions)	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
Fundraising Events	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Other	1,315	-	-	1,315	479
Total	1,315	-	-	1,315	479
TOTAL INCOME	**6,047**	**-**	**-**	**6,047**	**25,726**

INCOME: Accounting Policies

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- *the charity becomes entitled to the resources;*
- *it is more likely than not that the trustees will receive the resources; and*
- *the monetary value can be measured with sufficient reliability.*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, in these accounts.

Grants and donations

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement arises immediately on receipt of the donation.

Performance related grants

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services, and is only included in the Statement of Financial Activities once the performance related conditions have been met.

Note 3: Analysis of receipts of government grants

Government Grants

The charity has not received government grants in the reporting period.

Note 4: Donated goods, facilities and services

Donated goods

The value of rescued food received as a donated good and distributed to beneficiaries through the activities of the Eat United Nicaragua project has not been included in the accounts, because of the impracticalities of measuring fair value of the goods donated. [1]

Other goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the Statement of Financial Activities as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. [2]

[1] *Non-standard accounting policy*

[2] *Non-standard accounting policy*

Note 5: Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Expenditure on raising funds:					
Incurred seeking donations	147	-	-	147	308
Other trading activities	-	-	-	-	-
Total expenditure on raising funds	147	-	-	147	308
Expenditure on charitable activities					
Eat United Nicaragua	13,319	-	-	13,319	14,732
Total expenditure on charitable activities	13,319	-	-	13,319	14,732
TOTAL EXPENDITURE	**13,466**	**-**	**-**	**13,466**	**15,040**

Other information: Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	U$	U$	U$	U$	U$
Eat United Nicaragua	13,253.73	-	65.58	13,319.31	14,731.59
TOTAL	13,253.73	-	65.58	13,319.31	14,731.59

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	U$	U$	U$	U$
Eat United Nicaragua	12,583.74	-	2,147.85	14,731.59
TOTAL	12,583.74	-	2,147.85	14,731.59

EXPENDITURE AND LIABILITIES: Accounting Policies

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty (although in this case the charity does not have any such liabilities at the end of its first operational period).

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions which do not vary according to the Activities of the charity. Support costs have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Basic Financial Instruments
If there is a nil amount for a particular balance sheet heading in the current reporting period, a corresponding amount for the reporting period must still be disclosed unless that amount is also nil. If the amount for both the current and previous reporting periods is nil, then the heading should be omitted from the balance sheet.

Current assets and current liabilities *are measured at the cash value.*

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

ASSETS

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least U$650. They are valued at cost.[3]

The charity has no tangible fixed assets valued at *U$650* or more for this reporting period.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

[3] *Non-standard Accounting Policy*

Note 6: Support Costs

	DIRECT ACTIVITIES			
Support cost	**Raising funds**	**Activity 1: Eat United Nicaragua**	**Grand total**	**Basis of allocation**
	U$	**U$**	**U$**	
FX losses		66	66	Direct allocation
Staff time on other Support Activities		-	-	
Marketing	137		137	
Fees on Fundraising Platforms	10		10	
Total	147	66	212	

Support costs have been apportioned on the following basis:

Support costs have been apportioned to an Activity when the support cost facilitated the execution of the Activity.

Note 7: Paid employees

7.1 Staff Costs

	This year	Last year
	U$	U$
Salaries and wages	-	1,488
TOTAL STAFF COSTS	-	1,488

Note that the donations made to Comamos Juntos Nicaragua covered operational and staff costs in Nicaragua.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number*	Last year Number
The parts of the charity in which the employees work:	Fundraising	0.00	0.00
	Charitable Activities	0.00	0.5
	Governance	0.00	0.5
	Other	0.00	0.00
	TOTAL	0.00	2.00

*Staff number is apportioned across activities according to percentage of (paid) time that staff spent on the activity.

Note 8: Debtors and prepayments

8.1 Analysis of debtors

	This year	Last year
	U$	U$
Trade debtors	-	-
Prepayments and accrued income	16	1,813
Other: Pledged Donations	-	-
TOTAL	16	1,813

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	
	This year	Last year
	U$	U$
Accruals	-	-
Other creditors	-	-
TOTAL	-	-

Note 10: Cash at bank and in hand

	This year U$	Last year U$
Cash at bank and on hand	11,608	17,229
TOTAL	11,608	17,229

Note 11: Fair value of assets and liabilities

Details of liquidity risk exposure and management:

The Trustees hold reserves sufficient for three months of the charity's activities; equivalent to U$3,600. The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

Note 12: Events after the end of the reporting period

No events of note after the end of the reporting period

Note 13: Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	19,043	6,047	-13,466	-	-	11,624
TOTAL FUNDS			19,043	6,047	-13,466	-	-	11,624

There have been no movements in funds, and no designated funds.

13.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type*	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	8,356	25,726	-15,040	-	-	19,043
TOTAL FUNDS			8,356	25,726	-15,040	-	-	19,043

Note 14: Transactions with trustees and related parties

14.1 Trustee remuneration, benefits and expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

14.2 Transaction(s) with related parties

These are transactions undertaken by the charity in which a related party has a material interest, including where funds have been held as agent for related parties.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			U$	U$	U$	U$
Katie Alesbury	Trustee	Advance for operations of Comamos Juntos Nicaragua in 2022	16	16		

Terms and conditions of the above transactions (including any security and the nature of any payment (consideration) to be provided in settlement.)

The advance is held for the operations of the charity in 2022 and will be closed in January 2022.

Details of any guarantees given or received for any related party: Not applicable.

EAT UNITED

England & Wales - Charity number 1165017

Accounts

Eat United volunteers and Food Bank members, Las Jaguitas, Managua, 2020



TRUSTEES ANNUAL REPORT 2020

EAT UNITED COMAMOS JUNTOS

EAT UNITED

Also known as "Comamos Juntos"

TRUSTEES ANNUAL REPORT AND ACCOUNTS

This report covers Eat United's activities in the UK and Nicaragua from 1st January 2020 to 31 December 2020.

Charity Registration Number: 1165017

www.comamosjuntos.org | comamosjuntos@gmail.com

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0.1 INTRODUCTION

Eat United, or 'Comamos Juntos' became a registered Charitable Incorporated Organisation with the Charities Commission of England and Wales on 4th January 2016. The name of the organisation in Spanish is "Comamos Juntos" (literally, "Let's Eat Together").

WHAT ARE THE ORIGINS OF EAT UNITED?

Eat United began life as a grassroots community-based initiative operating in Managua, Nicaragua in 2013. It was driven by the idea that food waste and food insecurity shouldn't coexist. It began as the first and only initiative in Nicaragua that creates a solution to food waste and urban food insecurity in one go.

Eat United (the CIO) was formally established in the UK in 2016 to manage and formalise the activities of the Eat United Nicaragua project as a response to food security and food management. On the date of registration 4th January 2016, Eat United took on all the responsibilities and assets of Eat United Nicaragua.

Since its beginning, leadership of the charitable activities has come from the those on the ground in Nicaragua. This continued after registration, with the Board of Trustees providing guidance and input to the Management team in Nicaragua. In December 2017 the charity opened an official branch in Nicaragua. During 2018 the Nicaraguan branch continued the process of formalising operations with Nicaraguan institutions, and began official operations as an independent branch in May 2019.

1: OBJECTIVES AND ACTIVITIES

1.1 OBJECTS

The objects of Eat United are set out in the charity's constitution and are summarised as follows:

1. The relief and prevention of poverty in socially and economically disadvantaged communities through:

- Providing or facilitating provision of food on a sustainable basis
- Promoting the reduction of food waste and use of surplus food
- Instigating projects within communities that allow them to meet their own needs, in particular with relation to food supply

2. The advancement of education of the public about all aspects of the food cycle: food production, food management, healthy consumption, food wastage

1.2 (i) VISION

Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

1.2 (ii) MISSION

Our mission is to generate conditions for families to access and enjoy healthy and nutritious food, and minimize food waste, in low-income urban and semi-rural areas.

1.2 (iii) VALUES

COMMUNITY PARTICIPATION: facilitate inclusive practises of design, decision-making + execution

ADAPTABILITY: respect and respond to the differences of each place, people and changing circumstances

SELF-SUSTAINABILITY + RESILIENCE: purposefully encourage practices that can be continued independently.

1.3 WORD FROM THE TRUSTEES

2020 was an unprecedented year in many respects. The global COVID-19 pandemic presented great challenges for the families and communities involved in Eat United, as well as for the organization. The continued functioning of the organization throughout has been a testament to the resilience of volunteers and team members.

1.4 DECLARATION OF TRUSTEE DUTY

Every quarter the Trustees review the objectives, strategies and activities of the organisation to ensure that they continue to reflect the aims as set out in the constitution. In carrying out this review the Trustees have considered the Charity Commission's general guidance on public benefit.

1.5 OVERVIEW OF ACTIVITIES

During the reporting period the specific objectives were realised through the execution of the project **"Eat United Nicaragua"**.

The Eat United Nicaragua project comprises the following Social Action activities:

1. Food Rescue
2. Community Food Banks
3. Community Support Program
3. Volunteering programs

Additional activities were:

5. Fundraising

A description of each activity, and summary of the achievements and performance of each follow below.

1.6 RISK ASSESSMENT & MITIGATION

Key risks identified and steps taken to adapt or mitigate.

Key Risk #1: Economic impact of socio-political crisis combined with COVID-19 pandemic diminishes supply of surplus food in local markets, while increasing families' need.
Steps taken: [Adapt] Re-focused programs using community-led methods to ensure priorities and needs were met, without requiring large quantities of rescued food.

Key Risk #2: Operation of social activities spreads COVID-19 among volunteers or community members.
Steps taken: [Adapt] Apply the newly developed Covid-19 decision making tool for Covid-safe Social Action operation that takes into the priorities and preferences of all participants.

Key Risk #3: Unstable environment, decreased funding + increased administrative burden put pressure on existing programs and capacity.
Steps taken: [Mitigate] Maximized impact of existing resources by continuing community-led approach to program design & adaptation.

1.7(I) RESPONSE TO COVID-19

Between Jan-March 2020, Eat United team prepared its response to the pandemic in the following ways:

- **Participated in the preparatory meeting** held by the Nicaraguan Exterior Ministry on 18 Mar 2020 to prepare all foreign-registered NGOs for the arrival of the virus in the country; establishing protective and preventative measures all NGOs operating in the country should take and promote.

- **Established and adopted protective and preventative measures** for both office and external operations, in accordance with international and national guidelines. Shared training on these measures with the working team.

- Developed a **consensus-based decision-making tool**, to make decisions on a rolling basis as to whether the activities of the Social Action would continue to operate (in use from 23 March 2020).

- **Strengthened digital community support groups** to share information and mutual support via Whatsapp channels.

- **Released a statement** setting out Eat United's response to the pandemic on 27 March (via email and website), agreed through dialogue among the working team.

TEAM TRAINING ON C-19 MEASURES



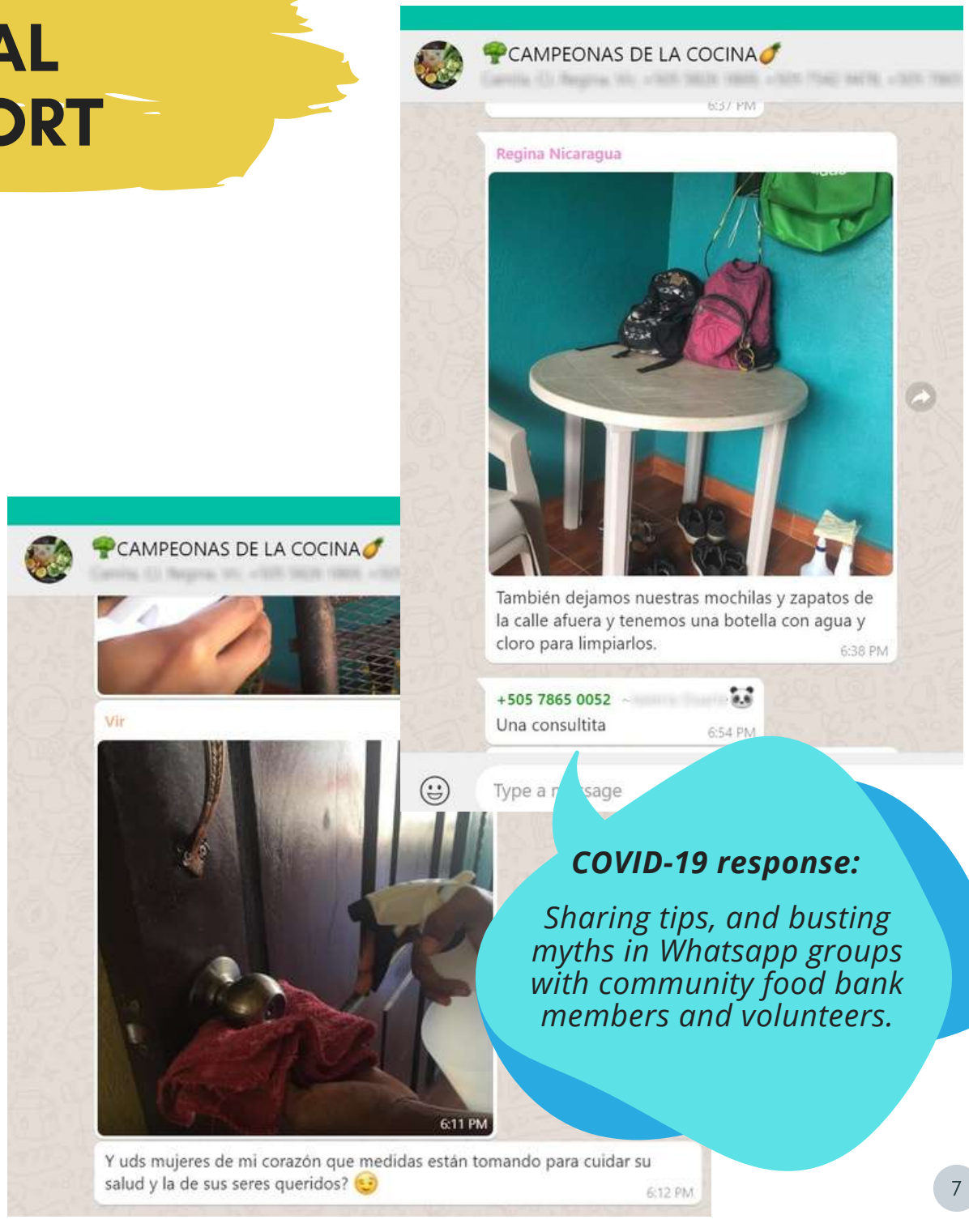




STRENGTHEN DIGITAL COMMUNITY SUPPORT

Eat United used existing WhatsApp groups with community members and volunteers to:

- Share our experiences and photos of how we are preparing in our homes
- Solve doubts and bust myths
- Share and reinforce official sources of information
- Transmit calm, share well-being and mental health practices
- Strengthen these virtual spaces for mutual support and friendship



COVID-19 response:

Sharing tips, and busting myths in Whatsapp groups with community food bank members and volunteers.

C-19 DECISION-MAKING TOOL

How do we decide whether to run a Social Action activity?

1

Compliance with local laws and international recommendations:
Is the activity we propose aligned with the laws of the country and the recommendations from national and international bodies that govern us? (WHO, PAHO, MINSA)

If yes, then...

2

Compliance with health and hygiene guidelines:
Can we ensure that the activity is executed in compliance with the strict hygiene measures and prevention guidelines of local + international health organizations?

If yes, then...

3

Team Consensus:
The proposal is discussed among the team of people in charge of coordinating and implementing the activity (in particular: the Community Leaders who provide the space to implement the food bank; and the Coordinators of the activity). Do we **all** agree that it should go ahead?

If yes, then...

4

Community Agreement:
We talk to the people who use the space and participate in the service (volunteers and/or community members). Do they want the activity to go ahead? We reinforce that participation in the activity is completely voluntary.

If yes, then...the activity can go ahead only if it passes all 4 stages.

1.7(II) CONTEXT:
Food, economic access and health in urban Nicaragua

FOOD SECURITY AND POVERTY

In Nicaragua:
The average minimum wage is U$ 182 per month (Mintrab, 2018) and the average cost of basic household goods for a family of 6 are U$ 430 per month (INIDE,2018).

That means that even 2 people working full time would not be able to cover the cost of basiic household needs.

CHRONIC HEALTH CONDITIONS

- Food that is high in sugar and low in nutritional value is cheap and easy to access in low-income urban neighbourhoods.
- The "double burden" of malnutrition (undernutrition + obesity) disproportionately affects poorer communities
- Chronic illnesses due to low dietary diversity and lack of micronutrients are on the rise (FAO, 2017).

LISTENING TO COMMUNITY MEMBERS

Members of Eat United's programs, who are principally women in urban and semi-rural "barrios" of Managua, reported the following:

- All have an income below minimum wage
- 63% depend on unstable sources of income (such as washing clothes, street selling, etc)
- Each has between 2-5 people economically dependant on them: including children, elderly relatives or family members with disabilities.

Additional observations included:

- Women do not experience food security as separate from economic insecurity; the effect is compounded.
- Many are also affected by chronic health conditions; either personally or a family member under their care.
- Food banks improve access to healthy food, however they do not ensure resilience in the long term.
- Women are more motivated to find longer term solutions through increasing income streams rather than participating in food bank management.

2. ACTIVITIES AND ACHIEVEMENTS

Activity Outline

2.1 FOOD RESCUE





DESCRIPTION

Stop nutritious food from going to waste by rescuing and re-distributing surplus fresh produce.

TARGET GEOGRAPHY

Focal points of fresh food commerce in urban environment.

OBJECTIVES

- Reduce the amount of food waste; and in so doing reduce the negative impact of food waste on the environment
- Re-direct the nutritious food saved to local communities

BENEFICIARIES

Reduction of food waste benefits the general public and planet.

The provision of food to local communities via Eat United's Food Banks benefits the users of the services.

2.1 FOOD RESCUE

SCORECARD

AMOUNT OF FOOD COLLECTED:

1,910 kgs

COLLABORATING VENDORS:

32

COMMUNITIES DISTRIBUTED TO:

1

AVERAGE FREQUENCY OF COLLECTION:

1x per week

COVID-19 impact:

The Food Rescue + Food Bank activity proposed for Fri 27 March did not pass the Decision-Making tool, and was therefore cancelled.

Activity Outline

2.2 COMMUNITY FOOD BANKS



DESCRIPTION

Community Food Banks ensure low-income families have access to fruits, vegetables and highly nutritious food through a weekly food-sharing service, led by community members in partner centres. It promotes balanced family nutrition and shares and socialises information about healthy and safe food conservation and consumption.

TARGET GEOGRAPHY

Villa Guadalupe, Villa Reconciliacion, Las Jaguitas: all urban and semi-rural sectors of Managua that present characteristics of food insecurity.

OBJECTIVES

- Increase access to affordable, varied, nutritious fresh produce for low-income families
- Introduce and motivate consumption of varied, nutritious fresh produce
- Raise awareness about how to use and consume the produce provided by the food bank

BENEFICIARIES

Community members with at least 2 of the following characteristics are invited to register as Members:

1. **[economic instability]** No formal employment, or stable source of income in the family unit
2. **[caregivers]** Is a primary caregiver for children (priority given for young children and large families)
3. **[old age]** Is over the age of 55
4. **[nutritional deficit]** presents conditions of ill health related to nutritional deficit

2.2 COMMUNITY FOOD BANKS

SCORECARD

FREQUENCY OF FOOD BANK SERVICE:

WEEKLY

COMMUNITIES WORKED WITH:

3 Villa Guadalupe, Las Jaguitas, Villa Reconciliacion

FOOD BANK USERS DONATE TO SUPPORT RUNNING COSTS.

AMOUNT OF FRESH PRODUCE SHARED:

1,910 kgs

PORTIONS* OF FRUITS AND VEGGIES:

14,325 portions

VALUES IN ACTION: **SELF-SUSTAINABILITY**

Food bank members increased participation and self-responsibility in managing their local food banks: collecting donations, preparing food packs and noting their attendance.

COVID-19 IMPACT

The Food Rescue + Food Bank activity proposed for Fri 27 March did not pass the Decision-Making tool, and was therefore cancelled.

Activity Outline

2.3 COMMUNITY SUPPORT PROGRAM



TARGET GEOGRAPHY Las Jaguitas, Managua

DURATION Feb - Mar 2020

OBJECTIVES

- To develop the skills and competencies of adult women and men, specific to entrepreneurship and micro-business development
- To promote the economic independence and self-sustainability of Nicaraguan families

Description:
The objectives of the Community Support Program was to engage a select group of Eat United's Food Banks members in collectively developing a **prototype micro social business** that could be subsequently put into practice, and to equip participants with the foundational skills and knowledge needed to create a food-related micro-business.

Participants were guided through **introductory entrepreneurship workshops**; including business creation, market research, marketing, and finance. At every stage, the content of the workshops was put into practice as the group collectively developed an actionable food-related business model.

PARTICIPANTS Women without sources of stable or formal income, who are primary care-givers, elderly and / or people with chronic illnesses.

2.3 COMMUNITY SUPPORT PROGRAM

SCORECARD

PARTICIPANTS:

4

SESSIONS COMPLETED:

- **Community meeting:** First meeting with the focus group to find out participants' interests, needs and level of business knowledge.
- **Workshop:** Addressing the concept of business; ideas, formats and examples.
- **Workshop:** Intro to market research, marketing and advertising strategy.
- **Workshop:** Development of business plan & product prototype; creation of "Elevator Pitch"; intro to finance (how to make a budget).
- **Community meeting**: Feedback from users, evaluation of expectations vs. results and consensus on sustainability to follow up the project.



VALUES IN ACTION:
COMMUNITY PARTICIPATION

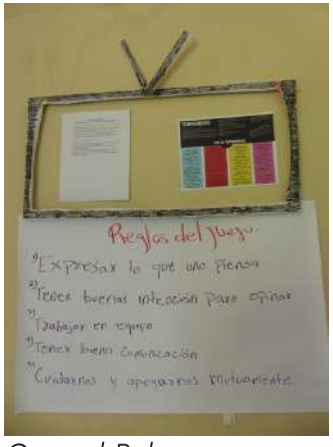
The Program was born from the insights shared by community members.



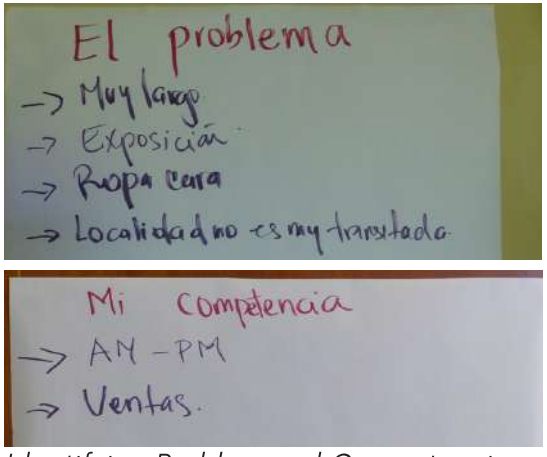
Session 1: Value Proposition



Session 4: Marketing & Technology



Ground Rules



Identifying Problem and Competencies



Sales pitch



Developing Budget and Financial model

2.4 VOLUNTEER PROGRAMS

DID YOU KNOW...?

From its beginning, Eat United has been executed, managed and developed by young volunteers, and was created by women under 25 years old. We believe it's a prime example of the importance and impact of **empowering youth and women to drive social innovation**.



2.4 VOLUNTEER PROGRAMS

Activity Outline

Volunteering is central to the work of the Eat United Nicaragua project. Volunteers are responsible for the delivery of the Food Rescue and Community Food Banks, as well as various support activities. Volunteers range from the community members who use the services, to local young people, to international contributors.

CONTRIBUTIONS MADE BY VOLUNTEERS:

- Vendors - voluntarily donate surplus produce
- "Food Justice Activists" Volunteers "FJAs" - collect, sort and distribute food.
- Social Action Coordinators "CCs" - guide the Food Rescue, lead the FJA volunteer team, train volunteers, organise community and volunteer events, assist in delivery of Community Food Banks.
- Community Leaders - voluntarily lead implementation of Community Food Bank and coordinate community volunteers.
- Community Volunteers - voluntarily assist in the delivery of Community Food Bank.
- Volunteers and Interns on the internal team - contribute in areas of Marketing and Communication, Fundraising, Finance, Volunteer Admissions, Social Action Management and Funding.
- Trustees - oversee operations, activities and finances, ensure compliance and accountability.

The knowledge and skills that Volunteers acquire through their training and experience with Eat United are additional benefits to the public that Eat United provides, which are incidental to the objects of the charity.

We recognise the contrbution of volunteers as essential to the operation of Eat United Nicaragua. The value of any voluntary help received is not included in the accounts.

Achievements & Performance

2.4 VOLUNTEER PROGRAMS

SCORECARD

FOOD JUSTICE ACTIVISTS

8

Winnie Narvaez
Vanessa Prado
Glenda Peralta
Heyling Padilla Lara
Fernando Galo
Livinston Almendarez
Kenia Flores
Greg Fernandez

SOCIAL ACTION COORDINATORS:

2

Virginia Sevilla
Daniel Berrios

INTERNATIONAL VOLUNTEERS:

1

Regina Jorde

INTERNS & REMOTE

1

Juan Breinlinger





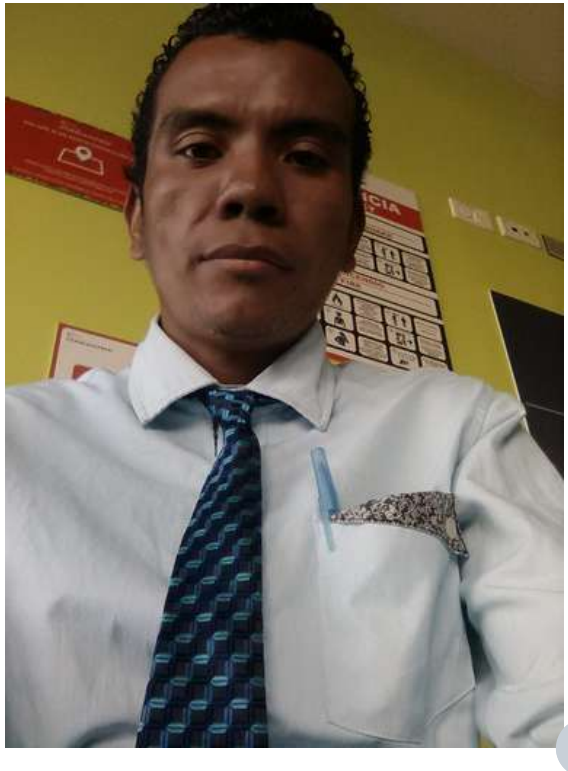
EDUCATION PROGRAM

The Education Program for Social Action Coordinators continued during Q1 2020.

- Daniel Berrios began a course in Nursing
- Virginia Sevilla continued English studies.

Achievement:

Through the Education Program, Daniel Berrios has improved his English skills to the point of qualifying in "Advanced" level, and using his skills to teach English classes.



"I also want to inform you that I continue to teach English, in part thanks to CJ because that is where I have managed to improve a lot, and not only in English but in other areas such as: communication, interpersonal relationships, and it has helped me to have more confidence in myself, thanks to all the team. I have 9 students at the moment and well I am very busy but motivated and happy because I feel that my personal project is going very well."

Daniel Berrios



Regina Jorde joined the team as an intern in December 2019. She worked with Eat United for 20 weeks from 02 Dec - 24 April. The focus of her internship was on Marketing, Communication and Fundraising.

Key results of her internship contributed to:

- **"SDGs and sustainability"** social media campaign: co-designing of campaign concept, co-creation of content, programming posts on social networks
- **"Taste the Change"** fundraising products: coordinating content creation, compiling and creating content for recipes + newsletters in Eng and Span.
- Establishing Eat United on LinkedIn
- Establishing **Monitoring+Evaluation process** for Phase 2 of the PAC project

COVID-19 IMPACT

Following discussion of the risks posed by the C-19 pandemic, Regina decided to return to her home country early.

She left Nicaragua on 2 Apr 20, and continued her internship remotely.

2.5 FUNDRAISING ACTIVITIES

2.5 FUNDRAISING

Activity Outline

FUNDRAISING INITIATIVES 2020:

Sign up now to:

GET Zero-waste recipes fresh from local women, straight to your inbox.

GIVE Build women's skills and ensure that families can access healthy food.



Each month one local woman becomes our zero-waste star chef.



She shares her favourite recipe, straight from her cooking pot.



The fresh flavours land in your inbox for you to try at home.

Taste the Change launched on 5 Jan 2020. It's an ongoing fundraising initiative centred on donation-based subscriptions, in which subscribers receive monthly recipe cards with recipes presented by the women participating in Eat United's Cooking Clubs.

Taste the Change **launched!**

2.5 FUNDRAISING

Activity Outline

VOLUNTEER FUNDRAISING:

International Volunteers created personal fundraising campaigns to raise funds for Eat United among their networks before joining as volunteers or interns.

DONATIONS FROM INDIVIDUAL SUPPORTERS:

Individual supporters made voluntary contributions to Eat United.

MERCHANDISE SALES:

Individual supporters purchased promotional Eat United products.





3. Financial Review

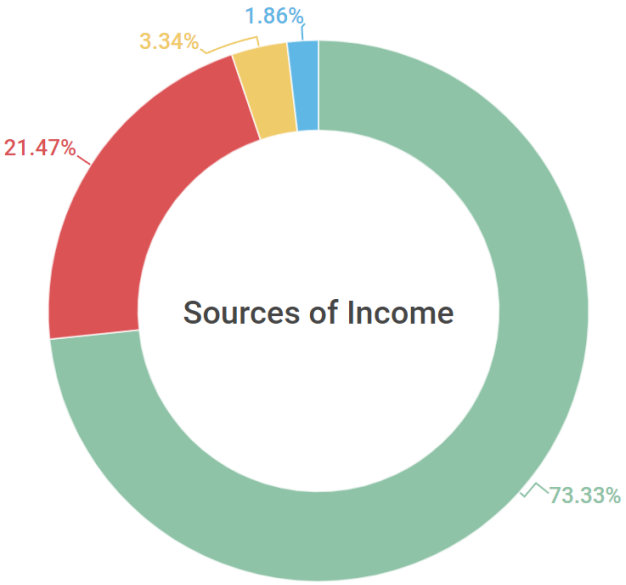
3.1Review

Income Sources: Fundraising

Unrestricted funding: **100%**

Unrestricted funding was self-generated; the main sources were fundraising, gift aid and individual donations.

Figure 1: Breakdown of Income Sources

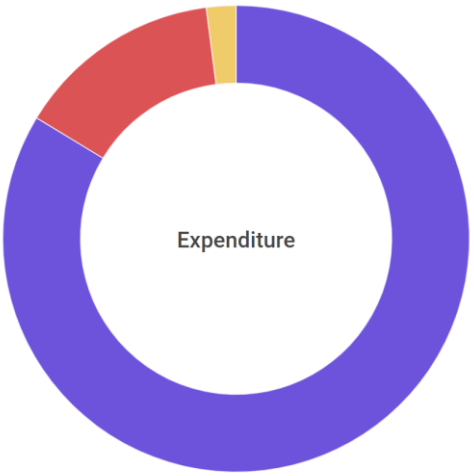


Income Source	Donations Raised (U$)
Crowdfunding Campaigns	U$18,865
Gift Aid	U$5.524
Donations from Individual Supporters	U$858
Other	U$479

Expenditure

98% of expenditure went towards the execution of charitable activities (Eat United Nicaragua), and 2**%** towards the execution of fundraising activities.

Figure 2: Breakdown of Expenditure on Charitable Activities



Expenditure on Charitable Activities	(U$)
Direct Costs: Eat United Nicaragua – Direct Costs	U$12,584
Direct Costs: Eat United Nicaragua – Support Costs	U$2,148
Fundraising	U$308

*Note: "**support costs**", defined by the Charities Statement of Recommended Practise (FRS 102) as "costs incurred to facilitate an activity", have been apportioned to Charitable Activities according to the proportion of time dedicated to their execution; see Financial Statement for a complete breakdown.*

3.2 Reserves Policy:

The Trustees have reviewed the financial situation of the charity and decided that it is appropriate to hold reserves sufficient for three months of the project Eat United Nicaragua's activities, equivalent to £3,000.
The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

3.3 Risk Management and Going Concern

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that appropriate arrangements are in hand to manage the risks identified.

Funds are held mainly in GBP but spent primarily in USD; and therefore are subject to changes in the valuation of the Pound against the Dollar.

The financial situation is monitored quarterly by the trustees and budget approval is required prior to spending.

4. Structure, governance and management

4.1 Governing Document and Constitution

Eat United is constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales, charity number 1165017.

The governing document is the constitution.
Eat United became a registered Charitable Incorporated Organisation on 4th January 2016.

4.2 Recruitment and Appointment of Trustees

Existing trustees are responsible for the appointment of new trustees, but in doing so seek the views and recommendations of the management team. This approach ensures that new trustees will bring relevant experience and skills to help further the charity's purpose.

Potential trustees are invited to attend trustee meetings as observers. They are provided with more information about the aims and activities of the Charity, and if all agree are appointed as a new trustee in a subsequent trustees' meeting. This process allows due consideration of the person's skills, knowledge and experience and overall fit for the charity.

4.3 Induction and Training of Trustees

New trustees are provided with copy of Eat United's constitution and a copy of the latest Trustee's Annual Report and statement of accounts. They are also provided with publications from the Charity's Commission to ensure that trustees are aware of the scope of their responsibilities under the Charities Act.

5. Reference and Administrative Details

Name of Charity:	Eat United
Other names the Charity is known by:	Comamos Juntos
Registered charity number:	1165017
Charity's principal address:	Manor Farm House, Cooks Lane, Walderton, Chichester, PO18 9EF, England
Trustees who served during the year:	Katie Alesbury (chair, appointed 26/05/2020) Rebeca Morcuende Guzman Alina Gassen Florence Batten-Turner Alun Alesbury (retired 26/05/2020)

6. Additional Information

Directors of Operations:	Katie Alesbury (retired March 2020) Camila Wilford (retired July 2020) Virginia Sevilla Garcia (appointed August 2020)

7. Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Signature	Full Name	Position	Date
	Katie Alesbury	Chair of the Trustees	31.10.2021

Eat United: Annual Accounts

Name of Charity	Eat United
Other names the Charity is known by	Comamos Juntos
Charity Number	1165017
Reporting period	1st January 2020 to 31 December 2020

A. Statement of financial activities

Recommended categories by activity	Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		U$	U$	U$	U$	U$
Incoming resources	2	F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies		25,248	-	-	25,248	15,799
Charitable activities		-	-	-	-	1,917
Other trading activities		-	-	-	-	825
Other		479	-	-	479	88
TOTAL		25,726	-	-	25,726	18,629
Resources expended	5					
Expenditure on:						
Raising funds		308	-	-	308	1,462
Charitable activities		14,732	-	-	14,732	20,167
Other		-	-	-	-	-
TOTAL		15,040	-	-	15,040	21,629
Net income/(expenditure) before investment gains/(losses)		10,686	-	-	10,686	-3,000
Net income/(expenditure)		10,686	-	-	10,686	-3,000
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	440
Net movement in funds		10,686	-	-	10,686	-3,000
Reconciliation of funds:						
Total funds brought forward		8,356	-	-	8,356	11,356
TOTAL FUNDS CARRIED FORWARD		**19,043**	**-**	**-**	**19,043**	**8,356**

B. Balance sheet

	Notes	Unrestricted funds U$	Restricted income funds U$	Endowment funds U$	Total this year U$	Total last year U$
Current assets						
Debtors	8	1,813	-	-	1,813	4,957
Cash at bank and in hand	10	17,229	-	-	17,229	3,400
Total current assets		19,043	-	-	19,043	8,356
Creditors: amounts falling due within one year:	9	-	-	-	-	-
Net current assets/(liabilities)		19,043	-	-	19,043	8,356
Total assets less current liabilities		19,043	-	-	19,043	8,356
TOTAL NET ASSETS OR LIABILITIES		19,043	-	-	19,043	8,356
Funds of the Charity						
Restricted income funds	13	-	-	-	-	879
Unrestricted funds	13	19,043	-	-	19,043	7,477
Revaluation reserve		-	-	-	-	355
TOTAL FUNDS		**19,043**	**-**	**-**	**19,043**	**8,356**

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	31/10/2020

C: Notes to the Accounts

Note 1: Basis of Preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts present a true and fair view and the accounting policies adopted are outlined in the policy notes which are set out immediately following the Note to which each policy relates. The accounting policies adopted are (unless indicated) standard accounting policies. Other standard accounting policies which have no application to the current financial activities of this charity have not been included.

Note 2: Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Donations and legacies:					
Gift Aid	5,524	-	-	5,524	-
Donations through crowdfunding campaigns	18,865	-	-	18,865	13,403
Donations from individual supporters	858	-	-	858	2,396
Total	25,248	-	-	25,248	15,799
Charitable activities:					
Eat United Nicaragua: Community Support Program	-	-	-	-	1,334
Eat United Nicaragua: Community Food Banks (Voluntary Contributions)	-	-	-	-	582
Total	-	-	-	-	1,917
Other trading activities:					
Fundraising Events	-	-	-	-	48
Merchandise Sales	-	-	-	-	777
Total	-	-	-	-	825
Other:					
Other	479	-	-	479	88
Total	479	-	-	479	88
TOTAL INCOME	**25,726**	**-**	**-**	**25,726**	**18,629**

INCOME: Accounting Policies

Income is recognised and included in the Statement of Financial Activities (SoFA) when:

- *the charity becomes entitled to the resources;*
- *it is more likely than not that the trustees will receive the resources; and*
- *the monetary value can be measured with sufficient reliability.*

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, in these accounts.

Grants and donations

Income from donations is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement arises immediately on receipt of the donation.

Performance related grants

In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services, and is only included in the Statement of Financial Activities once the performance related conditions have been met.

Note 3: Analysis of receipts of government grants

Government Grants

The charity has not received government grants in the reporting period.

Note 4: Donated goods, facilities and services

Donated goods

The value of rescued food received as a donated good and distributed to beneficiaries through the activities of the Eat United Nicaragua project has not been included in the accounts, because of the impracticalities of measuring fair value of the goods donated. The amount of food donated is reflected (in kilograms) in the Trustees' Annual Report. [1]

Other goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the Statement of Financial Activities as incoming resources when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report. [2]

[1] *Non-standard accounting policy*

[2] *Non-standard accounting policy*

Note 5: Analysis of expenditure

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U$	Prior year U$
Expenditure on raising funds:					
Incurred seeking donations	308	-	-	308	1,351
Other trading activities	-	-	-	-	111
Total expenditure on raising funds	308	-	-	308	1,462
Expenditure on charitable activities					
Eat United Nicaragua	14,372	-	-	14,372	20,167
Total expenditure on charitable activities	14,372	-	-	14,372	20,167
TOTAL EXPENDITURE	**15,040**	**-**	**-**	**15,040**	**21,629**

Other information: Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	U$	U$	U$	U$	U$
Eat United Nicaragua	12,583.74		2,147.85	14,731.59	20,166.84
TOTAL	12,583.74	-	2,147.85	14,731.59	20,166.84

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year
	U$	U$	U$	U$
Eat United Nicaragua	17,900.29	455.27	1,811.28	20,166.84
TOTAL	17,900.29	455.27	1,811.28	20,166.84

EXPENDITURE AND LIABILITIES: Accounting Policies

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty (although in this case the charity does not have any such liabilities at the end of its first operational period).

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions which do not vary according to the Activities of the charity. Support costs have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Basic Financial Instruments
If there is a nil amount for a particular balance sheet heading in the current reporting period, a corresponding amount for the reporting period must still be disclosed unless that amount is also nil. If the amount for both the current and previous reporting periods is nil, then the heading should be omitted from the balance sheet.

Current assets and current liabilities *are measured at the cash value.*

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

ASSETS

Tangible fixed assets for use by charity
Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least U$650. They are valued at cost.[3]

The charity has no tangible fixed assets valued at *U$650* or more for this reporting period.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

[3] *Non-standard Accounting Policy*

Note 6: Support Costs

	DIRECT ACTIVITIES		
Support cost	**Raising funds**	**Activity 1: Eat United Nicaragua**	**Grand total**
	U$	**U$**	**U$**
FX losses		1,130	1,130
Staff time on other Support Activities		1,018	1,018
Marketing	137		137
Fees on Fundraising Platforms	171		171
Total	308	2,148	2,456

Basis of allocation

Direct allocation

Support costs have been apportioned on the following basis:

Support costs have been apportioned to an Activity when the support cost facilitated the execution of the Activity.

Note 7: Paid employees

7.1 Staff Costs

	This year	Last year
	U$	U$
Salaries and wages	1,488	8,791
TOTAL STAFF COSTS	1,488	8,791

Total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was U$1,488. This was paid to staff Katie Alesbury, in the UK and Camila Wilford, staff in Nicaragua. Note that the donations made to Comamos Juntos Nicaragua covered operational and staff costs in Nicaragua.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number*	Last year Number
The parts of the charity in which the employees work:	Fundraising	0.00	0.23
	Charitable Activities	0.5	1.55
	Governance	0.5	0.11
	Other	0.00	0.11
	TOTAL	1.00	2.00

*Staff number is apportioned across activities according to percentage of (paid) time that staff spent on the activity.

Note 8: Debtors and prepayments

8.1 Analysis of debtors

	This year	Last year
	U$	U$
Trade debtors	-	-
Prepayments and accrued income	1,813	2,416
Other: Pledged Donations	-	2,540
TOTAL	1,813	4,957

Note 9: Creditors and accruals

9.1 Analysis of creditors

	Amounts falling due within one year	
	This year	Last year
	U$	U$
Accruals	-	-
Other creditors	-	-
TOTAL	-	-

Note 10: Cash at bank and in hand

	This year U$	Last year U$
Cash at bank and on hand	17,229	3,400
TOTAL	17,229	3,400

Note 11: Fair value of assets and liabilities

Details of liquidity risk exposure and management:

The Trustees hold reserves sufficient for three months of the charity's activities; equivalent to U$3,600. The reserves are kept as unrestricted funds held in the charity's bank account. Should the charity need to use the reserves for any reason, a Trustee meeting will be called to review the financial position of the charity and make sure that steps are being taken to guarantee the continued financial stability.

Note 12: Events after the end of the reporting period

No events of note after the end of the reporting period

Note 13: Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	8,356	25,726	-15,040	-	-	19,043
TOTAL FUNDS			8,356	25,726	-15,040	-	-	19,043

There have been no movements in funds, and no designated funds.

13.2 Details of material funds held and movements during the PREVIOUS reporting period

**** Key:***
PE - permanent endowment funds;
EE - expendible endowment funds;
R - restricted income funds, including special trusts, of the charity; and
U - unrestricted funds

Fund names	Type *	Purpose and Restrictions	Fund balances brought forward U$	Income U$	Expenditure U$	Transfers U$	Gains and losses U$	Fund balances carried forward U$
Eat United	UR	Advancing the purposes of the charity	11,356	17,295	-21,174	-	-	7,477
Community Support Program	R	Execution of the Community Support Program	-	1,334	-455	-	-	879
TOTAL FUNDS			11,356	18,629	-21,629	-	-826	8,356

Note 14: Transactions with trustees and related parties

14.1 Trustee remuneration, benefits and expenses

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

14.2 Transaction(s) with related parties

These are transactions undertaken by the charity in which a related party has a material interest, including where funds have been held as agent for related parties.

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			U$	U$	U$	U$
Katie Alesbury	Staff member during Jan-Feb 2020, subsequently Trustee	Salary	1,018			
Camila Wilford	Staff member in Nicaragua	Salary	470			
Katie Alesbury	Staff member during Jan-Feb 2020, subsequently Trustee	Advance for operations of Comamos Juntos Nicaragua in 2019	1,813	1,813		

Terms and conditions of the above transactions (including any security and the nature of any payment (consideration) to be provided in settlement.)

The advance is held for the operations of the charity in 2021 and will be closed in January 2021.

Details of any guarantees given or received for any related party: Not applicable.