



TRUSTEES ANNUAL REPORT 2023

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
2023 to 31 December 2023.



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

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

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 contribution 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

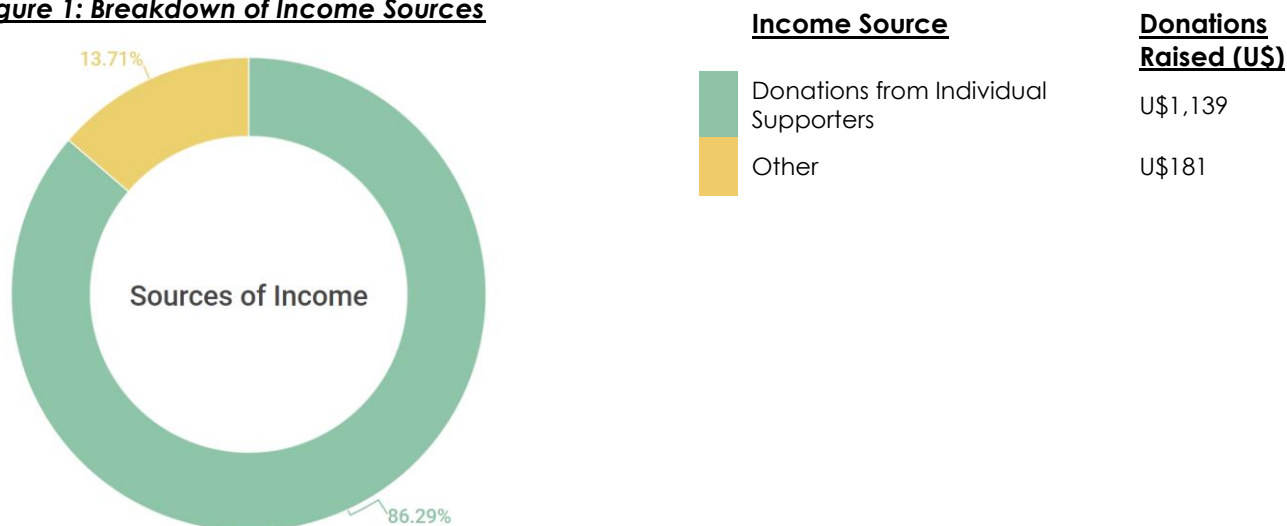
3.1 Review

Income Sources: Fundraising

Unrestricted funding: **100%**

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

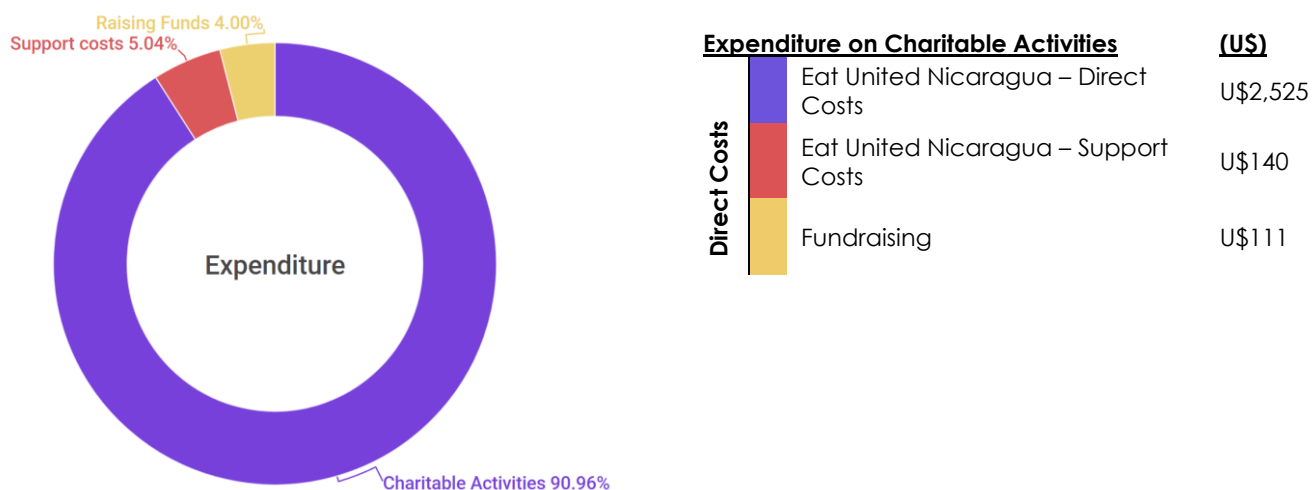
Figure 1: Breakdown of Income Sources



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



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

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds U\$	Prior year U\$
Analysis					
Expenditure on raising funds:					
Incurring 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			Basis of allocation
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	Direct allocation
Fees on Fundraising Platforms	3		3	
Total	111	140	251	

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
<i>TOTAL</i>	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.

