

TRUSTEES ANNUAL REPORT 2025

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 2025 to 31 December 2025.

Charity Registration Number: 1165017

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0.1 INTRODUCTION

This report covers Eat United's activities from 1 January 2025 to 31 December 2025. 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 Charity 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 2025, 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 2025. 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

3.1 Review

Total income for the year was U$326 (2024: U$167); primarily due to foreign exchange gain of funds held in GBP against the reporting currency of US Dollar. Without the foreign exchange gain there was a deficit.
Expenditure was U$185 (2024: U$161), primarily covering residual administrative costs.
The charity's unrestricted reserves at year-end were U$4,589, 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 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	25/10/2026

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 2025 to 31 December 2025

A. Statement of financial activities[1]

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		6	-	-	6	166
Charitable activities		-	-	-	-	-
Other trading activities		-	-	-	-	-
Other		319	-	-	319	1
TOTAL		326	-	-	326	167
Resources expended	5					
Expenditure on:						
Raising funds		185	-	-	185	113
Charitable activities		-	-	-	-	48
Other		-	-	-	-	-
TOTAL		185	-	-	185	161
Net income/(expenditure) before investment gains/(losses)		141	-	-	141	5
Net income/(expenditure)		141	-	-	141	5
Other recognised gains/(losses):						
Other gains/(losses): Foreign Exchange		-	-	-	-	-
Net movement in funds		141	-	-	141	5
Reconciliation of funds:						
Total funds brought forward		4,449	-	-	4,449	4,443
TOTAL FUNDS CARRIED FORWARD		**4,589**	**-**	**-**	**4,589**	**4,449**

[1] *Note: all figures are rounded to the nearest integer. Totals may not sum due to rounding.*

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	-	-	-	-	-
Cash at bank and in hand	10	4,589	-	-	4,589	4,449
Total current assets		4,589	-	-	4,589	4,449
Creditors: amounts falling due within one year:	9	-	-	-	-	-
Net current assets/(liabilities)		4,589	-	-	4,589	4,449
Total assets less current liabilities		4,589	-	-	4,589	4,449
TOTAL NET ASSETS OR LIABILITIES		4,589	-	-	4,589	4,449
Funds of the Charity						
Restricted income funds	13	-	-	-	-	-
Unrestricted funds	13	4,589	-	-	4,589	4,449
Revaluation reserve		-	-	-	-	-
TOTAL FUNDS		**4,589**	**-**	**-**	**4,589**	**4,449**

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Katie Alesbury	25/10/2026

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[2]

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	-	-	6	166
Total	6	-	-	6	166
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	319	-	-	319	1
Total	319	-	-	319	1
TOTAL INCOME	**326**	**-**	**-**	**326**	**167**

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

[2] *Note: all figures are rounded to the nearest integer. Totals may not sum due to rounding.*

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. [3]

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. [4]

[3] *Non-standard accounting policy*

[4] *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	-	-	-	-	-
Advertising, marketing, direct mail and publicity	185	-	-	185	113
Total expenditure on raising funds	185	-	-	185	113
Expenditure on charitable activities					
Eat United Nicaragua	-	-	-	-	48
Total expenditure on charitable activities	-	-	-	-	48
TOTAL EXPENDITURE	**185**	**-**	**-**	**185**	**161**

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
TOTAL	**-**		**-**	**-**	**48.31**

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	-		48.31	48.31
TOTAL	**-**		**48.31**	**48.31**

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).

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.[5]

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.

[5] *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	-	-	-	Direct allocation
Staff time on other Support Activities	-	-	-	
Marketing	185	-	185	
Fees on Fundraising Platforms	-		-	
Total	185	-	185	

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	-	-
Other: Pledged Donations	-	-
TOTAL	-	-

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	4,589	4,449
TOTAL	4,589	4,449

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[6]

**** 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	4,449	326	-185	-	-	4,589
TOTAL FUNDS			4,449	326	-185	-	-	4,589

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	4,443	167	-161	-	-	4,449
TOTAL FUNDS			4,443	167	-161	-	-	4,449

[6] *Note: all figures are rounded to the nearest integer. Totals may not sum due to rounding.*

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.