TRUSTEES ANNUAL REPORT 2018

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 2018 to 31 December 2018.

Charity Registration Number: 1165017

www.comamosjuntos.org | comamosjuntos@gmail.com
## Trustees’ Annual Report

### 0.1 Introduction

### 1 Objectives and Activities

- **1.1** Objects
- **1.2** Vision
- **1.3** Mission
- **1.4** Values
- **1.5** Word from the Chair
- **1.6** Declaration of Trustee Duty
- **1.7** Overview of Activities

### 2 Achievements and Performance

- **2.1** Food Rescue
- **2.2** Community Food Banks
- **2.3** Volunteer Programs
- **2.4** Fundraising
- **2.5** Support activities

### 3 Financial Review

- **3.1** Review
- **3.2** Reserves Policy
- **3.3** Risk Management and Going Concern

### 4 Structure, Governance and Management

- **4.1** Governing Document and Constitution
- **4.2** Recruitment and Training of Trustees
- **4.3** Induction and Training of Trustees

### 5 Reference and Administrative Details

### 6 Additional Information

### 7 Declarations

## Annual Accounts

### A Statement of Financial Activities

### B Balance Sheet

### C Notes to the Accounts

- **Note 1:** Basis of Preparation
- **Note 2:** Analysis of Income
- **Note 3:** Analysis of receipts of government grants
- **Note 4:** Donated goods, facilities and services
- **Note 5:** Analysis of expenditure
- **Note 6:** Support Costs
- **Note 7:** Paid employees
- **Note 8:** Debtors and Prepayments
- **Note 9:** Creditors and Accruals
- **Note 10:** Cash at bank and in hand
- **Note 11:** Fair value of assets and liabilities
- **Note 12:** Events after the end of the reporting period
- **Note 13:** Charity funds
- **Note 14:** Transactions with trustees and related parties
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 is 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 monitor the Eat United Nicaragua project, and to formalise its activities 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.
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 VISION
Our vision is a fair food system that guarantees access to ample nutritious food for all while keeping the planet healthy and harmonious.

1.3 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.

1.4 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.
1.5 A word from the Chair

In 2018 we, the Eat United team, emphasized and articulated our commitment to participatory, inclusive mechanisms for social change. This resulted in adapting our projects, practices and processes.

Some highlights, which we will explore further in this report, were:
- integrating Human Centred Design methods into program design and development (p16)
- launching a re-vamped Community Food Bank service (p17)
- introducing self-sustaining practices in food bank operation and management (p18)

During 2018 we also engaged in the process of formalising our operations in Nicaragua, following the opening of an official branch of the UK Charitable Incorporated Organization in the country in December 2017.

In April 2018 Nicaragua entered a period of extreme socio-political instability (continuing). The social, economic and political ramifications of this cannot be underestimated. As a team we express grief alongside Nicaraguan friends and colleagues, as well as our sincere hope for lasting resolution.

For the purpose of this report it is important to name the ways the conflict affects the operating context and work of Eat United. In particular we note the increased economic vulnerability of the families in the very low-income neighbourhoods in which the charity operates. The resulting economic downturn and instability has had a negative impact on the small and medium-sized businesses that donate food. Throughout this report we will continue to name further implications.

We remain firmly committed to working with and alongside communities experiencing food insecurity to build resilient, sustainable local food systems.
1.7 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.

WHAT IS THE "EAT UNITED NICARAGUA" PROJECT?

An Overview

Eat United Nicaragua provides a local solution to food insecurity and food waste in Managua, Nicaragua through the implementation of a volunteer-run food re-distribution system. Fresh produce is rescued on a regular basis and channelled directly to vulnerable families in the capital city Managua. Vendors donate surplus fresh produce; Volunteers collect, sort and distribute the produce to vulnerable communities; where Community Leaders voluntarily run food banks.

Through Eat United Nicaragua, Eat United seeks to create a sustainable and replicable method for generating healthier dietary habits and more sustainable food consumption in urban food insecure communities, with a focus on health, home economy, local unity and food waste.
2.1 FOOD RESCUE

DID YOU KNOW...?
Every year 100 million tonnes of food go to waste in Latin America alone.

The carbon footprint of global food wastage is estimated at 3.3 billion tonnes of CO2 equivalent of GHG released into the atmosphere per year.

Source: SAVE FOOD initiative, FAO, 2013
Source: "Food wastage footprint, impacts on natural resources", FAO, 2013
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

ACHIEVEMENTS & PERFORMANCE
SCORECARD

AMOUNT OF FOOD COLLECTED IN 2018
21,732 kgs

# COLLABORATING VENDORS:
32

# COMMUNITIES DISTRIBUTED TO:
4

AVERAGE FREQUENCY OF COLLECTION
2x per week

21,732 kgs is equivalent to
162,990 portions
of vegetables and fruits.*

*using the WHO recommended portion size
TESTIMONY

“I am part of Eat United....the thing that makes me happiest about supporting is that [the food] I donate and you collect satisfies the needs that many people are experiencing”

MARTA YANETH HERNÁNDEZ GÁMEZ
Collaborating Vendor
EAT UNITED APP

The Eat United Web App tracks the impact of the Food Rescue. Volunteers record the amount and type of food rescued each Food Collection, and the App stores data and generates reports. It also tracks Volunteer participation.

Following its creation in 2017 as part of the "BACC" project in collaboration with the German Embassy, the App was implemented from March 2018.

There were also updates and improvements made, such as the introduction of the function of submitting photos in real time upon completion of the Food Rescue.
2.2 COMMUNITY FOOD BANKS

DID YOU KNOW...?

The average minimum wage in Nicaragua is U$182 per month, but average household expenses are U$430; 67% of which is spent on food alone.

Source: National Institute of Information Development (INIDE, Nicaragua), June 2018
2.2 Community Food Banks

ACTIVITY OUTLINE

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
Urban sectors; within neighbourhoods 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 users:
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

ACHIEVEMENTS & PERFORMANCE
SCORECARD

During 2018:

4 Communities worked with:
Villa Guadalupe, Las Jaguitas, Villa Reconciliacion, Comunidad de Ex-Caneros

21,723 kgs of fresh produce shared

94 Families using the service each week*

Weekly frequency of food bank service in each community

21,732 kgs is equivalent to 162,990 portions of vegetables and fruits.*

# Registered families per community*:
Villa Guadalupe: 25
Las Jaguitas: 41
Villa Reconciliacion: 28

*On Dec 31st 2018, following the launch of the new food bank service (see page 17)
We implemented the custom-built "Food Banks" that were built as part of the "BACC" project in 2017. The purpose of these metallic structures is to store food in a hygienic, attractive and educational way.

The implementation involved training Collection Coordinators and Community Leaders to store and display the food rescued in the Food Bank structures.

The Food Banks are used in three communities:
> Villa Guadalupe
> Villa Reconciliacion
> Las Jaguitas
2.2 Community Food Banks

ACHIEVEMENTS & PERFORMANCE

NEW COMMUNITY
Las Jaguitas

Following a collaboration as part of the "BACC" project in 2017 to improve infrastructure, Eat United began implementing the Community Food Bank service in Las Jaguitas, Managua in 2018.

NOTE: Impact of the socio-political crisis

After April 2018 it became unsafe to operate the Community Food Bank service with the Ex-Cane Worker community (Comunidad de Ex-Caneros). The location of the camp, outside the cathedral in Managua, was a focal point of the conflict. In the months that followed the majority of inhabitants left the camp. It has not been possible to resume operations with this community.
"Human Centred Design" is a method of design and innovation that begins with the wants and desires of the user. We integrated this method into program design and development in order to include input and insights from community members. In March 2018 we engaged in a participatory process with the core question: "How might we motivate the use of fresh products in the family diet on a low budget?" The Eat United team lived alongside community members, conducted individual interviews, convened group workshops and created prototypes and role-play games.

Key insights were that community members are motivated by opportunities for social interaction. There are very few spaces for interaction; especially for women. There was a large amount of collective knowledge within the community on how to use vegetables and fruits at home on a low budget.

The resulting proposal was a community cooking club; with the objectives of bringing together women from the community to strengthen relationships and boost self-esteem through sharing and learning techniques for cooking and conserving food. These will be launched in 2019.
LAUNCHED NEW FOOD BANK SERVICE:

- **Track # of Users:** Fixed numbers of Users per community
- **Every User registered:** every user identified and justified
- **Immediate distribution:** Food packs are shared within 36 hours of the Food Collection.
- **Food storage Tips:** Users share and receive advice on how to store and cook the food they receive.
- **Collect feedback on User satisfaction**
- **Track Use of the Service:** Every User signs off each time they receive a pack. The weight of the pack is also recorded.
- **Track User Attendance:** Users that do not attend regularly lose their place to people on the waiting list
INTRODUCED SELF-SUSTAINING PRACTISES IN FOOD BANK OPERATION AND MANAGEMENT

FROM SEP-DEC 2018:

Community Contribution towards Food Banks

Users are encouraged to support the cost of getting food from A to B. The suggested voluntary contribution is C$15 (approx. U$0.5) per food pack.

Community Contribution increases self-sustainability of the service. Users are not obliged to donate.

USD $276
DONATED BY FOOD BANK USERS TO SUPPORT RUNNING COSTS from Sep - Dec 2018

INCREASED COMMUNITY COLLABORATION:

Collection Coordinators, Community Leaders and volunteers work together to oversee the distribution of food packs
"One apple costs C$45 Cordobas - that's more than double what we contribute (to the food bank)…it's a great support."

"Sometimes we don't have anything to go with a meal, and with (the food pack) at least we have something that can sustain us for a few days."

**Carmen Delia Artola Fonseca**
Food Bank User, Villa Guadalupe
2018
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.
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
- Collection 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 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.
2.3 Volunteer Programs

ACHIEVEMENTS & PERFORMANCE SCORECARD

# FOOD JUSTICE ACTIVISTS
18

# COLLECTION COORDINATORS:
3

# COMMUNITY LEADERS
7

# INTERNATIONAL VOLUNTEERS:
4

# INTERNS & REMOTE
3
ENHANCED THE “FOOD JUSTICE ACTIVIST” PROGRAM

Food Justice Activists carry out the Food Rescue.

Program updates:
To complete the program, they must complete 8 Food Rescue events.

They receive incentives to complete the program:
> 4 Collections completed: badge, stickers
> 8 Collections completed: certificate + t-shirt

The participation and progress of Food Justice Activists is tracked via the Eat United App.
EDUCATION COURSES FOR VOLUNTEERS

Collection Coordinators are dedicated, young local volunteers. They guide and oversee the Food Rescue, and redistribution to the partner centres. Once the rescued food reaches a community, the Collection Coordinators work with local Community Leaders and volunteers to run the food bank service. They manage the budget for the Food Rescue and Community Food Banks.

Program Updates:
Eat United sponsors Collection Coordinators to build their personal and professional skills and enhance employment opportunities by taking educational and recreational courses.

Courses taken:
- English
- Music
- Electrical engineering
- Swimming
"My experience with Eat United has given a "before" and "after" to my life. I've grown as a person, learning to value team work..."

DANIEL BERRIOS
Collection Coordinator
2018
2.4 FUNDRAISING ACTIVITIES
CROWDFUNDING CAMPAIGNS 2018:

"Ugly Veg Olympics" challenge (Dec 2018 – Mar 2019): An innovative online fundraising competition, involving participating teams raising funds for Eat United and raising awareness on social media.

"Company Giving Week" campaign (Nov 2018): A company-matched fundraising campaign carried out by employees during Giving Week 2018.

"Eat United" campaign (Dec 2016 – Jan 2017): Eat United ambassadors created personal mini-campaigns to fundraise among their personal networks. Personal campaigns included the “Below the Breadline” challenge and “Eat for Eat United” fundraising events.
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.

Donated Goods:
Companies made donations in-kind to Eat United, consisting of equipment for cooking, processing and preserving food for the purpose of community workshops and training.

Merchandise Sales:
Individual supporters purchased promotional Eat United products.
2.5 SUPPORT ACTIVITIES
FORMALISING OPERATIONS OF NICARAGUAN BRANCH

- Published Eat United’s registration in Nicaragua in the National Gazette (La Gaceta, Diario Nacional)
- Acquired the following Certificates from the Interior Ministry (Ministerio de Gubernacion): Registration, Compliance, Legal Representative, No National Trustee Board
- Registered with the Tax Institute (DGI)
- Acquired "RUC" unique identification number
- Acquired certificate of operation with Managua City Council (Alcaldia)
3. Financial Review

3.1 Review

Income Sources: Fundraising
Unrestricted funding: 94%  Restricted funding: 6%
Unrestricted funding was self-generated; the main sources were fundraising and voluntary donations.

Figure 1: Breakdown of Income Sources

<table>
<thead>
<tr>
<th>Income Source</th>
<th>Donations Raised (US)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crowdfunding Campaigns</td>
<td>U$12,292</td>
</tr>
<tr>
<td>Donations from Volunteer Fundraising</td>
<td>U$2,277</td>
</tr>
<tr>
<td>Donated Goods</td>
<td>U$1,012</td>
</tr>
<tr>
<td>Donations from individual supporters</td>
<td>U$838</td>
</tr>
<tr>
<td>Merchandise Sales</td>
<td>U$586</td>
</tr>
<tr>
<td>Other</td>
<td>U$365</td>
</tr>
<tr>
<td>Community Food Banks</td>
<td>U$276</td>
</tr>
<tr>
<td>Fundraising Events</td>
<td>U$6</td>
</tr>
</tbody>
</table>

Expenditure
90% of expenditure went towards the execution of charitable activities (Eat United Nicaragua), and 10% towards the execution of fundraising activities.

Figure 2: Breakdown of Expenditure

<table>
<thead>
<tr>
<th>Activity</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Rescue</td>
<td>U$6,059</td>
</tr>
<tr>
<td>Food Re-Distribution</td>
<td>U$6,881</td>
</tr>
<tr>
<td>Volunteer Programs</td>
<td>U$5,597</td>
</tr>
<tr>
<td>Raising Funds</td>
<td>U$2,030</td>
</tr>
</tbody>
</table>

Note: “support costs”, defined by the Charities Statement of Recommended Practise (FRS 102) as “costs incurred to facilitate an activity”, have been apportioned across the above activities according to the proportion of time dedicated to the execution of each; 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.

It is worth noting that in April 2018 Nicaragua entered a period of socio-political instability. This affected Eat United’s International Volunteering programs; which have been a significant source of fundraising in previous years – International Volunteers are encouraged to fundraise before participating in volunteer programs in Nicaragua. Due to the instability in the region, many governments advised against all but necessary travel to Nicaragua. In 2017, the funds raised by International Volunteers totalled U$4516; contrasted with U$2,277 in 2018; a drop of over 50%.

While the charity’s expenditure in 2018 was U$2,476 more than the funds received we do not consider this to be a cause for doubt on the charity’s ability to continue as a going concern. The charity is cash rich, and at year-end 2018 held U$11,356. Upon completion of 2018 fundraising campaigns in early 2019, raising a further U$8,824 the charity held unrestricted funds sufficient to support activities for the year of 2019. As such we are confident of the charity’s ability to continue.

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. The charity will continue to fundraise in 2019, as well as exploring income-generating avenues.
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:
- Alun Alesbury (chair)
- Ricardo Amador (retired 24/01/18)
- Rebeca Morcuende Guzman (appointed 24/01/18)
- Ella Hollowood (retired 18/04/2018)
- Alina Gassen (appointed 18/07/18)

6. Additional Information

Co-directors: Katie Alesbury
Camila Wilford

7. Declarations

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

Signed on behalf of the Charity's Trustees:

<table>
<thead>
<tr>
<th>Signature</th>
<th>Full Name</th>
<th>Position</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alesbury</td>
<td>ALUN ALESBURY</td>
<td>CHAIRMAN OF TRUSTEES</td>
<td>21ST OCT 2019</td>
</tr>
</tbody>
</table>
## 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 2018 to 31 December 2018

### A. Statement of financial activities

<table>
<thead>
<tr>
<th>Recommended categories by activity</th>
<th>Notes</th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Endowment funds</th>
<th>Total funds</th>
<th>Prior year funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Incoming resources</strong></td>
<td>2</td>
<td>F01</td>
<td>F02</td>
<td>F03</td>
<td>F04</td>
<td>F05</td>
</tr>
<tr>
<td>Income and endowments from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td></td>
<td>15,407</td>
<td>1,012</td>
<td>-</td>
<td>16,419</td>
<td>18,850</td>
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<tr>
<td>Charitable activities</td>
<td></td>
<td>276</td>
<td>-</td>
<td>-</td>
<td>276</td>
<td>8,500</td>
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<tr>
<td>Other trading activities</td>
<td></td>
<td>592</td>
<td>-</td>
<td>-</td>
<td>592</td>
<td>138</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>365</td>
<td>-</td>
<td>-</td>
<td>365</td>
<td>72</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>16,640</td>
<td>1,012</td>
<td>-</td>
<td>17,652</td>
<td>27,559</td>
</tr>
</tbody>
</table>

| Resources expended                 | 5     |                     |                         |                 |             |                  |
| Expenditure on:                    |       |                     |                         |                 |             |                  |
| Raising funds                      |       | 2,030               | -                       | -               | 2,030       | 901              |
| Charitable activities              |       | 17,526              | 1,012                   | -               | 18,538      | 26,144           |
| Other                              |       | -                   | -                       | -               | -           | -                |
| **TOTAL**                          |       | 19,556              | 1,012                   | -               | 20,568      | 27,045           |

| Net income/(expenditure) before investment gains/(losses) |       | - 2,916              | -                       | -               | - 2,916     | 514              |

| Net income/(expenditure)           |       | - 2,916              | -                       | -               | - 2,916     | 514              |

| Other recognised gains/(losses):   |       |                     |                         |                 |             |                  |
| Other gains/(losses): Foreign Exchange |       | 440                 | -                       | -               | 440         | 1,540            |

| Net movement in funds              |       | - 2,476              | -                       | -               | - 2,476     | 2,054            |

### Reconciliation of funds:

| Total funds brought forward        |       | 13,832               | -                       | -               | 13,832      | 11,777           |

| **TOTAL FUNDS CARRIED FORWARD**    |       | 11,356               | -                       | -               | 11,356      | 13,832           |
# B. Balance sheet

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Endowment funds</th>
<th>Total this year</th>
<th>Total last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
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<td></td>
<td>4,996</td>
<td>-</td>
<td>-</td>
<td>4,996</td>
<td>230</td>
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<td>6,360</td>
<td>-</td>
<td>-</td>
<td>6,360</td>
<td>13,777</td>
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<td>11,356</td>
<td>-</td>
<td>-</td>
<td>11,356</td>
<td>14,007</td>
</tr>
</tbody>
</table>

**Current assets**

| Debtors | 8 | 4,996 | - | - | 4,996 | 230 |
| Cash at bank and in hand | 10 | 6,360 | - | - | 6,360 | 13,777 |

**Total current assets**

|       | - | - | - | - | - | 175 |

**Creditors: amounts falling due within one year:**

|       | - | - | - | - | - | 175 |

**Net current assets/(liabilities)**

|       | - | - | - | 11,356 | 13,832 |

**Total assets less current liabilities**

|       | - | - | - | 11,356 | 13,832 |

**TOTAL NET ASSETS OR LIABILITIES**

|       | - | - | - | 11,356 | 13,832 |

**Funds of the Charity**

| Unrestricted funds | 13 | 11,001 | - | 11,001 | 13,918 |
| Revaluation reserve | 355 | 355 | - | 355 | -86 |

**TOTAL FUNDS**

|       | - | - | - | 11,356 | 13,832 |

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

<table>
<thead>
<tr>
<th>Signature</th>
<th>Print Name</th>
<th>Date of approval dd/mm/yyyy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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

<table>
<thead>
<tr>
<th>Donations and legacies:</th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Endowment funds</th>
<th>Total funds</th>
<th>Prior year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations from Volunteer fundraising</td>
<td>2,277</td>
<td>-</td>
<td>-</td>
<td>2,277</td>
<td>4,516</td>
</tr>
<tr>
<td>Donations through crowdfunding campaigns</td>
<td>12,292</td>
<td>-</td>
<td>-</td>
<td>12,292</td>
<td>13,672</td>
</tr>
<tr>
<td>Donations from individual supporters</td>
<td>838</td>
<td>-</td>
<td>-</td>
<td>838</td>
<td>662</td>
</tr>
<tr>
<td>Donated goods, facilities and services</td>
<td>-</td>
<td>1,012</td>
<td>-</td>
<td>1,012</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>15,407</td>
<td>1,012</td>
<td>-</td>
<td>16,419</td>
<td>18,850</td>
</tr>
</tbody>
</table>

| Charitable activities: | | | | | |
|------------------------| | | | | |
| BACC - Building Infrastructure | - | - | - | - | 8,500 |
| Community Food Banks: Voluntary Contributions from Users | 276 | - | - | 276 | - |
| **Total** | 276 | - | - | 276 | 8,500 |

| Other trading activities: | | | | | |
|-------------------------| | | | | |
| Fundraising Events | 6 | - | - | 6 | - |
| Merchandise Sales | 586 | - | - | 586 | 138 |
| **Total** | 592 | - | - | 592 | 138 |

| Other: | | | | | |
|--------| | | | | |
| Other | 365 | - | - | 365 | 72 |
| **Total** | 365 | - | - | 365 | 72 |

**TOTAL INCOME** | **16,640** | **1,012** | - | **17,652** | **27,559**

*Within the income items above the following items are material:*

U$4,523.55 of the crowdfunding donations were raised through a fundraising campaign hosted by the Benevity platform. The funds were promised in December 2018, to be transferred in January 2019. (See Note 8.1 “pledged donations”).
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

<table>
<thead>
<tr>
<th></th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>BACC - Building Infrastructure</td>
<td>-</td>
<td>8,500</td>
</tr>
<tr>
<td>Eat United Nicaragua</td>
<td>-</td>
<td>8,500</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>-</strong></td>
<td><strong>8,500</strong></td>
</tr>
</tbody>
</table>

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

Note 4: Donated goods, facilities and services

**Donated goods**
1The 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.

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

1 Non-standard accounting policy
2 Non-standard accounting policy
### Note 5: Analysis of expenditure

<table>
<thead>
<tr>
<th>Analysis</th>
<th>Unrestricted funds</th>
<th>Restricted income funds</th>
<th>Endowment funds</th>
<th>Total funds</th>
<th>Prior year</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Expenditure on raising funds:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incurred seeking donations</td>
<td>1,942</td>
<td>-</td>
<td>-</td>
<td>1,942</td>
<td>803</td>
</tr>
<tr>
<td>Other trading activities</td>
<td>88</td>
<td>-</td>
<td>-</td>
<td>88</td>
<td>98</td>
</tr>
<tr>
<td><strong>Total expenditure on raising funds</strong></td>
<td>2,030</td>
<td>-</td>
<td>-</td>
<td>2,030</td>
<td>901</td>
</tr>
<tr>
<td><strong>Expenditure on charitable activities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Eat United Nicaragua Activity 1a: Food re-distribution - Food Rescue</td>
<td>6,059</td>
<td>-</td>
<td>-</td>
<td>6,059</td>
<td>6,832</td>
</tr>
<tr>
<td>Eat United Nicaragua - Activity 1b: Food re-distribution; Community Food Banks</td>
<td>5,869</td>
<td>1,012</td>
<td>-</td>
<td>6,881</td>
<td></td>
</tr>
<tr>
<td>Eat United Nicaragua Activity 2: Volunteer Programs</td>
<td>5,597</td>
<td>-</td>
<td>-</td>
<td>5,597</td>
<td>4,649</td>
</tr>
<tr>
<td>Eat United Nicaragua Activity 3: BACC – Building Infrastructure</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>14,663</td>
</tr>
<tr>
<td><strong>Total expenditure on charitable activities</strong></td>
<td>17,526</td>
<td>1,012</td>
<td>-</td>
<td>18,538</td>
<td>26,144</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURE</strong></td>
<td>19,556</td>
<td>1,012</td>
<td>-</td>
<td>20,568</td>
<td>27,045</td>
</tr>
</tbody>
</table>

### Other information: Analysis of expenditure on charitable activities

<table>
<thead>
<tr>
<th>Activity or programme</th>
<th>Activities undertaken directly</th>
<th>Grant funding of activities</th>
<th>Support Costs</th>
<th>Total this year</th>
<th>Total prior year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
<td>U$</td>
</tr>
<tr>
<td>Activity 1a: Food re-distribution; Food Rescue</td>
<td>4,422.15</td>
<td>0.00</td>
<td>1,637.12</td>
<td>6,059.27</td>
<td>6,832.23</td>
</tr>
<tr>
<td>Activity 1b: Food re-distribution; Community Food Banks</td>
<td>3,577.02</td>
<td>1,012.35</td>
<td>2,291.96</td>
<td>6,881.34</td>
<td></td>
</tr>
<tr>
<td>Activity 2: Volunteer Programs</td>
<td>4,124.06</td>
<td>0.00</td>
<td>1,473.41</td>
<td>5,597.46</td>
<td>4,648.73</td>
</tr>
<tr>
<td>Activity 3: BACC – Building Infrastructure</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>14,662.86</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>12,123.23</td>
<td>1,012.35</td>
<td>5,402.49</td>
<td>18,538.06</td>
<td>26,143.82</td>
</tr>
</tbody>
</table>
Prior year expenditure on charitable activities can be analysed as follows:

DIRECT COSTS:
Activity 1: Food Re-distribution U$6831.79
Activity 2: Volunteer Programs U$4648.29
Activity 3: BACC – Building Infrastructure: U$14662.21

SUPPORT COSTS APPORTIONED TO FACILITATION OF CHARITABLE ACTIVITIES:

(1) KEY MANAGEMENT PERSONNEL:
Staff salary U$9,040

(2) OTHER SUPPORT COSTS: U$7339.5
Within the expenditure items above the following items are material:

### TOTAL CHARITABLE ACTIVITIES 2018 (USD): 18538.06

<table>
<thead>
<tr>
<th>Activity 1a: Food re-distribution: Food Rescue</th>
<th>TOTAL USD</th>
<th>6059.27</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost Type</strong></td>
<td><strong>Category</strong></td>
<td><strong>Sub-Category</strong></td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Materials</td>
<td>174.09</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Food Transport</td>
<td>1,045.97</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Volunteer Expenses</td>
<td>923.97</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Food Rescue PMEL</td>
<td>114.75</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Staff</td>
<td>2163.37</td>
</tr>
<tr>
<td>Support Costs</td>
<td>Support Costs Apportioned</td>
<td>1,637.12</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Activity 1b: Food re-distribution: Community Food Banks</th>
<th>TOTAL USD</th>
<th>6881.34</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost Type</strong></td>
<td><strong>Category</strong></td>
<td><strong>Sub-Category</strong></td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Materials</td>
<td>1012.35</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Community Workshops</td>
<td>215.39</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Training &amp; PMEL</td>
<td>346.58</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Staff</td>
<td>3015.05</td>
</tr>
<tr>
<td>Support Costs</td>
<td>Support Costs Apportioned</td>
<td>2,291.96</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Activity 2: Volunteer Programs</th>
<th>TOTAL USD</th>
<th>5597.462</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cost Type</strong></td>
<td><strong>Category</strong></td>
<td><strong>Sub-Category</strong></td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Food Justice Activists (AJA)</td>
<td>Recruitment &amp; Retention</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Collection Coordinator (CC)</td>
<td>Expenses &amp; Incentives for Vols</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Collection Coordinator (CC)</td>
<td>Professional Development</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Collection Coordinator (CC)</td>
<td>Training</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Logistics</td>
<td>39.76</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Materials</td>
<td>17.69</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Other</td>
<td>2.33</td>
</tr>
<tr>
<td>Direct Costs</td>
<td>Staff</td>
<td>1967.53</td>
</tr>
<tr>
<td>Support Costs</td>
<td>Support Costs Apportioned</td>
<td>1473.405</td>
</tr>
</tbody>
</table>
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.

For the purposes of presenting these financial statements, the assets and liabilities of the Eat United’s foreign operations are translated into US Dollar using exchange rates prevailing at the end of each reporting period. Income and expense items are translated at the average exchange rates for the period, unless exchange rates fluctuate significantly during that period, in which case the exchange rates at the dates of transactions are used. Exchange differences arising, if any, are recognised in other comprehensive income and accumulated in equity.

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.

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.
### Note 6: Support Costs

<table>
<thead>
<tr>
<th>Support cost</th>
<th>Raising funds</th>
<th>Activity 1a: (Food redistribution) Food Rescue</th>
<th>Activity 1b: (Food redistribution) Community Food Banks</th>
<th>Activity 2: Volunteer Programs</th>
<th>Grand total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>US$159</td>
<td>US$318</td>
<td>US$446</td>
<td>US$287</td>
<td>US$1,210</td>
</tr>
<tr>
<td>Staff</td>
<td>US$187</td>
<td>US$374</td>
<td>US$523</td>
<td>US$336</td>
<td>US$1,419</td>
</tr>
<tr>
<td>Professional Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other</td>
<td>US$49</td>
<td>US$98</td>
<td>US$137</td>
<td>US$88</td>
<td>US$373</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>US$819</strong></td>
<td><strong>US$1,637</strong></td>
<td><strong>US$2,292</strong></td>
<td><strong>US$1,473</strong></td>
<td><strong>US$6,221</strong></td>
</tr>
</tbody>
</table>

**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.

The time that Key Management Personnel dedicated to Direct Activities (defined in Note 5: “Analysis of expenditure” and in the Trustees Annual Report) and Support Activities was recorded. The amount of time spent on each defined how the payment of staff salary was divided between Support and Direct Costs.

Additionally, the percentage of time spent by KMP on each of the Direct Activities determined the apportionment of all other Support Costs.

**Apportioning of Time dedicated to Direct Activities by Key Management Personnel:**
- Raising Funds (13%)
- Activity 1a: Food Re-Distribution – Food Rescue (26%)
- Activity 1b: Food Re-Distribution – Community Food Banks (37%)
- Activity 2: Volunteer Programs (24%)
Note 7: Paid employees

7.1 Staff Costs

<table>
<thead>
<tr>
<th>Salaries and wages (paid in Nicaragua)</th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>U$</td>
<td>U$</td>
</tr>
<tr>
<td>Salaries and wages</td>
<td>10,220</td>
<td>9,040</td>
</tr>
<tr>
<td>TOTAL STAFF COSTS</td>
<td>10,220</td>
<td>9,040</td>
</tr>
</tbody>
</table>

Total amount paid to key management personnel (includes trustees and senior management) for their services to the charity was U$10,220. This was paid to staff Katie Alesbury and Camila Wilford Argüello 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

<table>
<thead>
<tr>
<th>The parts of the charity in which the employees work:</th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Number</td>
</tr>
<tr>
<td>Fundraising</td>
<td>0.20</td>
<td>0.08</td>
</tr>
<tr>
<td>Charitable Activities</td>
<td>1.40</td>
<td>1.58</td>
</tr>
<tr>
<td>Governance</td>
<td>0.21</td>
<td>0.08</td>
</tr>
<tr>
<td>Other</td>
<td>0.19</td>
<td>0.25</td>
</tr>
<tr>
<td>TOTAL</td>
<td>2.00</td>
<td>2.00</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th></th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>U$</td>
<td>U$</td>
</tr>
<tr>
<td>Trade debtors</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Prepayments and accrued income</td>
<td>473</td>
<td>150</td>
</tr>
<tr>
<td>Other: Pledged Donations</td>
<td>4,524</td>
<td>80</td>
</tr>
<tr>
<td>TOTAL</td>
<td>4,996</td>
<td>230</td>
</tr>
</tbody>
</table>

Note 9: Creditors and accruals

9.1 Analysis of creditors

<table>
<thead>
<tr>
<th>Amounts falling due within one year</th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>U$</td>
<td>U$</td>
</tr>
<tr>
<td>Accruals</td>
<td>-</td>
<td>39</td>
</tr>
<tr>
<td>Other creditors</td>
<td>-</td>
<td>134</td>
</tr>
<tr>
<td>TOTAL</td>
<td>-</td>
<td>175</td>
</tr>
</tbody>
</table>
### Note 10: Cash at bank and in hand

<table>
<thead>
<tr>
<th></th>
<th>This year</th>
<th>Last year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash at bank and on hand</td>
<td>6,360</td>
<td>13,777</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>6,360</td>
<td>13,777</td>
</tr>
</tbody>
</table>

### 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

The charity began fundraising campaigns in late 2018 that were executed in late 2018 and early 2019. These efforts raised a further U$8,824 between January and April 2019.
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

<table>
<thead>
<tr>
<th>Fund names</th>
<th>Type</th>
<th>Purpose and Restrictions</th>
<th>Fund balances brought forward U$</th>
<th>Income U$</th>
<th>Expenditure U$</th>
<th>Transfers U$</th>
<th>Gains and losses U$</th>
<th>Fund balances carried forward U$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eat United</td>
<td>UR</td>
<td>Advancing the purposes of the charity</td>
<td>13,832</td>
<td>17,652</td>
<td>-20,568</td>
<td>-</td>
<td>440</td>
<td>11,356</td>
</tr>
</tbody>
</table>

**TOTAL FUNDS**

13,832 17,652 -20,568 - 440 11,356

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

<table>
<thead>
<tr>
<th>Fund names</th>
<th>Type</th>
<th>Purpose and Restrictions</th>
<th>Fund balances brought forward U$</th>
<th>Income U$</th>
<th>Expenditure U$</th>
<th>Transfers U$</th>
<th>Gains and losses U$</th>
<th>Fund balances carried forward U$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eat United</td>
<td>UR</td>
<td>Advancing the purposes of the charity</td>
<td>11,777</td>
<td>27,559</td>
<td>-27,045</td>
<td>-</td>
<td>1,540</td>
<td>13,832</td>
</tr>
</tbody>
</table>

**TOTAL FUNDS**

11,777 27,559 -27,045 - 1,540 13,832
### 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.

<table>
<thead>
<tr>
<th>Name of the trustee or related party</th>
<th>Relationship to charity</th>
<th>Description of the transaction(s)</th>
<th>Amount</th>
<th>Balance at period end</th>
<th>Provision for bad debts at period end</th>
<th>Amounts written off during reporting period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Katie Alesbury</td>
<td>Staff member in Nicaragua, daughter of a trustee</td>
<td>Salary</td>
<td>4700.21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Camila Wilford Arguello</td>
<td>Staff member in Nicaragua</td>
<td>Salary</td>
<td>5520</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Katie Alesbury</td>
<td>Staff member in Nicaragua, daughter of a trustee</td>
<td>Advance for operations of Comamos Juntos Nicaragua in 2019</td>
<td>302</td>
<td>302</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Katie Alesbury</td>
<td>Staff member in Nicaragua, daughter of a trustee</td>
<td>Flights to/from Nicaragua</td>
<td>1319.93</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 2019 and will be closed in January 2019.

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