

Registered number  
5525160

GM Freeze  
Report and Accounts  
31 March 2020

**GM Freeze**  
**Company Information**

A company limited by guarantee, incorporated 2 August 2005.

**Directors**

Kierra Box  
Honor May Eldridge  
Louise Payton  
Bruce Pearce  
Ricarda Steinbrecher

**Secretary**

Liz O'Neill

**Accountants**

Slade & Cooper Ltd  
46-50 Oldham Street  
Manchester  
M4 1LE

**Bankers**

The Co-operative Bank plc  
PO Box 250  
Skelmersdale  
WN8 6WT

**Registered office**

Open Space Cooperative  
Unit 1, 41 Old Birley Street  
Hulme, Manchester  
M15 5RF

**Registered number**

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## GM Freeze

Registered number: 5525160

### Directors' Report

The directors present their report and accounts for the year ended 31 March 2020.

#### Principal activities

The objects of the company are to maintain a national moratorium on GM foods, the growing of GM crops for any purpose and on patents on genetic resources used in agriculture and food production to benefit the members of the community, farmers, and the environment.

#### Directors

The following persons served as directors during the year:

Kierra Box	Friends of the Earth England Wales and Northern Ireland
Clare Coatman	(Chair until 7 November 2019), resigned 7 November 2019
Honor May Eldridge	(Chair from 7 November 2019)
Jane O'Meara	GM Free Somerset, resigned 24 February 2020
Louise Payton	Soil Association
Bruce Pearce	Organic Research Centre (Treasurer)
Ricarda Steinbrecher	EcoNexus

#### Directors report – 2019/20

This was GM Freeze's first year of working in a consciously flexible way towards the strategic priorities that we updated in 2019. This nimble approach to planning was adopted at the start of the financial year in recognition of the already turbulent political times and proved its worth as significant events followed in close succession throughout the year, from new Prime Minister Boris Johnson's vocal support for deregulating GMOs, through a snap General Election and the UK's departure from the European Union, to the first UK impacts of the global COVID-19 pandemic.

#### Strategic aim 1:

We will **OPPOSE** the cultivation, import, production and sale of GM crops, seed, animal feed and food in the UK, by influencing policy and regulation of all forms of genetic engineering in food and farming.

Notable work towards this strategic aim included our **PROJECT: Objecting to GM field trials**. In April 2019 we submitted a detailed objection to The Sainsbury Laboratory's plans for an open field trial of experimental GM potatoes on behalf of thirty-one different organisations. The trial went ahead but the advice issued by the Advisory Committee on Releases to the Environment indicates that our objection prompted more detailed deliberation than would otherwise have been the case. For example, the committee detailed significant issues raised in our objection, noting that these would need to be considered separately before any commercial cultivation of the potatoes could go ahead. Through such incremental changes we can exert some influence on the way in which trials and future applications for commercial cultivation are assessed.

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## Directors' Report

### Strategic aim 2:

While GM is present in UK food and farming, we will campaign for greater **TRANSPARENCY** and support people's right to make informed choices about what they buy, use and eat.

Our **PROJECT: Protecting our food and our farms after Brexit** continued in 2019/20, addressing strategic aims 1 and 2. A poll asking *Who should pay to Safeguard our Farms?* prompted consideration of this complex question both online and in person when we took our *Don't Hide What's Inside* and *Safeguard our Farms* campaigns to two summer festivals (Valley Fest in Somerset and Northern Green Gathering in Derbyshire) and October's March for Farming, Food, and Climate Justice in London. In September we held a workshop with key stakeholders within the sector to wrestle with the complex question of what good GM regulation would actually look like. This was a key first step in an ongoing process of developing a shared civil society position on how the UK should regulate the use of GM in food and farming.

In October, we submitted evidence to the National Food Strategy demonstrating how robust GM regulation, protection from contamination and clear consumer labelling would all support the top level aims of the new strategy. A month later, we published the GM Freeze manifesto for a responsible, fair and sustainable food system which supporters used to discuss GM with candidates in the December General Election.

### Strategic aim 3:

We will change the **NARRATIVE** and win public support by effectively presenting the evidence-based case against GM across a range of channels and audiences.

In the summer, Boris Johnson used his first speech as Prime Minister to announce his desire to "liberate" the UK from GM regulations. We responded, of course, leading to high profile interviews on BBC Radio 5 Live, BBC One's BBC Breakfast and the BBC News channel.

In September we submitted evidence to the Nuffield Council on Bioethics inquiry on genome editing and farmed animals. We pointed out that many of the proposed applications of genome editing to farmed animals would perpetuate and deepen the negative impacts of intensive farming; stressed the need for meaningful and broad ranging public involvement in the development of policy and regulation; and highlighted the growing evidence that genome editing is not as precise or targeted as those promoting it would have us believe.

Towards the end of the financial year we successfully applied for a grant from the Network for Social Change (received in early April). This will allow us to deliver a new project *We've Been Framed* exploring the unhelpful ways that discussion around GM is framed and identifying new, more effective ways to talk about why GM has no place in a responsible, fair and sustainable food system.

## GM Freeze

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## Directors' Report

### Strategic aim 4:

We will provide an **UMBRELLA** to support and build the network of organisations, campaigners and individuals that share our vision of a GM-free food and farming system.

Much of our work to build and uphold the wider movement for a precautionary approach to GM takes place in small everyday interactions, information sharing and support as well as our email list and *Thin Ice newsletter*.

Thanks to the generosity of the Esmée Fairbairn Foundation, which awarded GM Freeze a new grant this year, we began a new **PROJECT: Creating a new GM Regulation Coalition**. The project explores the feasibility of a new coalition for robust regulation of genetic engineering in UK food and farming. It involves several rounds of consultation and co-creation with stakeholders from a wide range of organisations and interests. During the year we conducted and analysed one to one interviews, developed four broad models for a potential coalition and held a face to face workshop to interrogate and further develop those models. This project continues and we expect to conclude in the Autumn of 2020 with recommendations for what should happen next.

### Strategic aim 5:

We will **IMPROVE** our own effectiveness as an organisation.

Financially the year to March 2020 was a very challenging one for GM Freeze. Overall income was significantly reduced in comparison with 2018/19 with a substantial drop in core grants. Income from members, supporter fees and donations was also down on the previous year but this reflects exceptional receipts in 2018/19 and the figures for 2019/20 are actually up 13% on 2017/18, partly thanks to our participation in a matched funding donation appeal with Patagonia Action Works.

This year's reduction in income reflects a growing trend of shifting funder interests and competing demands that have left GM Freeze with just one regular core grant funder – Sheepdrove Trust, to whom we extend our sincere gratitude. Project grants allow us to deliver important work but we cannot continue to employ staff and operate fully without a more solid income base and, reluctantly, the GM Freeze Management Committee decided in March 2020 that we could not keep going. In preparation for closure within the next financial year, we started the process of making the staff team redundant and identifying what it would mean to close well.

## **GM Freeze**

**Registered number:**

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**Directors' Report**

### **LOOKING AHEAD**

After such a sad end to the financial year we are delighted to report that things have since changed. The Management Committee agreed in March that the only way to avoid closure was to secure an additional £25,000 of unrestricted core funding. Recognising that this represented more than double the income received from members and supporters in an average full year we asked supporters to donate £4,000 to help GM Freeze close in a way that would be helpful to those coming after us. By the end of June, we had raised over £30,000 including one major donation, two small grants and over £10,000 from around two hundred individual donors.

The money raised in response to our appeal was, quite reasonably, donated on a one-off basis. To face the long-term future with confidence we need a more sustainable funding plan and to achieve that, GM Freeze will need to change. In 2020/21 we will continue to campaign for robust UK regulation of GMOs, deliver the *We've Been Framed* project and continue fighting to safeguard our food and our farms as key Brexit-related parliamentary bills and trade deals take shape. Thanks to the support of all who contributed to our appeal, we will also be able to consider radical options for the future, at a pace that allows for some really creative thinking.

### **COVID-19**

The COVID-19 pandemic and the public health measures established to manage its impact have affected us all, but GM Freeze has suffered less disruption than most. Our staff team are largely based at home and we have long used online meeting platforms so, while we love getting out to events and meeting members and supporters, we were able to quickly and smoothly adjust to full time remote working from home. Some plans were adapted while other work was delayed but we are now back on track. We expect the long term impacts of the pandemic to affect the fundraising climate for all good causes so we know that tough times are ahead but we have a detailed risk assessment in place and mitigation measures are regularly reviewed by the Management Team.

### **ORGANISATIONAL UPDATES AND THANKS**

Sincere thanks are due to the Management Committee (Board of Directors) who volunteer their time to support, guide and develop the work of GM Freeze. The small, dedicated staff team of Liz O'Neill (Director) and Vicky Hart (Admin Assistant) remained in post throughout 2019/20, supported by a small pool of expert freelancers working on GM Freeze projects when budget allows.

However, we don't do any of this alone and are hugely grateful to the GM Freeze members, supporters and volunteers who have joined our campaign actions; shared our news and action requests online; gathered petition signatures; written to politicians and so much more. Financial support from our member organisations and individual supporters is also vital to our work. Whether it is £5 a month or thousands in response to an urgent appeal, every penny we receive has helped make the work described here happen. Thank you for your support, in whatever form it takes.

**GM Freeze**

**Registered number:**

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**Directors' Report**

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 29 September 2020 and signed on its behalf.



Honor Eldridge  
Director

## **GM Freeze**

### **Report to the directors on the preparation of the unaudited statutory accounts of GM Freeze for the year ended 31 March 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of GM Freeze for the year ended 31 March 2020 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

*Slade & Cooper*

Slade & Cooper Ltd  
Chartered Certified Accountants  
46-50 Oldham Street  
Manchester  
M4 1LE

7th December 2020



**GM Freeze  
Profit and Loss Account  
for the year ended 31 March 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	13,092	26,314
Administrative expenses	(55,536)	(51,554)
Other operating income	22,416	43,715
<b>Operating (loss)/profit</b>	<u>(20,028)</u>	<u>18,475</u>
<b>(Loss)/profit on ordinary activities before taxation</b>	<u>(20,028)</u>	<u>18,475</u>
Tax on (loss)/profit on ordinary activities	-	-
<b>(Loss)/profit for the financial year</b>	<u>(20,028)</u>	<u>18,475</u>

**GM Freeze****Registered number:** 5525160**Balance Sheet****as at 31 March 2020**

	Notes	2020 £	2019 £
<b>Current assets</b>			
Debtors	2	345	511
Cash at bank and in hand		17,613	35,087
		<u>17,958</u>	<u>35,598</u>
<b>Creditors: amounts falling due within one year</b>			
	3	(7,932)	(5,544)
<b>Net current assets</b>		<u>10,026</u>	<u>30,054</u>
<b>Net assets</b>		<u>10,026</u>	<u>30,054</u>
<b>Capital and reserves</b>			
Profit and loss account		10,026	30,054
<b>Total funds</b>		<u>10,026</u>	<u>30,054</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.



Kierra Box

Director

Approved by the board on 29 September 2020

**GM Freeze**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

**GM Freeze**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

<b>2 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>345</u>	<u>511</u>
<b>3 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	960	960
Other creditors	<u>6,972</u>	<u>4,584</u>
	<u>7,932</u>	<u>5,544</u>

**4 Staff**

The average number of employees in the year was 2 (2019: 2)

**5 Other information**

GM Freeze is a private company limited by guarantee and incorporated in England (company registered no. 5525160). Its registered office is: Open Space Cooperative, Unit 1, 41 Old Birley Street, Hulme, Manchester, M15 5RF.

**GM Freeze**  
**Notes to the Accounts**  
**for the year ended 31 March 2020**

**7 Detailed Project accounts**

	Core	Development of Regulation Coalition	Brexit	Trial Objection	Total 2020	2019
	£	£	£	£	£	£
<b>Income</b>						
Grants	10,000	14,804	-	-	24,804	45,031
Membership, supporter fees & donations	12,581	-	-	511	13,092	26,314
	22,581	14,804	-	511	37,896	71,345
<b>Expenditure</b>						
Salaries	20,909	5,365	12,696	2,745	41,715	39,520
Other staff costs	949	2,208	2,229	-	5,386	3,692
Office costs	1,634	430	658	149	2,871	2,754
Campaign, press, media	142	-	939	-	1,081	690
Website	583	-	116	-	699	1,580
Thin Ice	1,234	-	-	-	1,234	1,768
Other costs	1,522	354	674	-	2,550	1,550
	26,973	8,357	17,312	2,894	55,536	51,554
Net income before deferrals	(4,392)	6,447	(17,312)	(2,383)	(17,640)	19,791
Grants brought forward	-	-	4,584	-	4,584	3,268
Grants carried forward	-	(6,447)	(525)	-	(6,972)	(4,584)
<b>Profit/(Loss) for the year</b>	<b>£ (4,392)</b>	<b>£ -</b>	<b>£ (13,253)</b>	<b>£ (2,383)</b>	<b>£ (20,028)</b>	<b>£ 18,475</b>

**GM Freeze**  
**Detailed profit and loss account**  
**for the year ended 31 March 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Income</b>	13,092	26,314
Administrative expenses	(55,536)	(51,554)
Other operating income	22,416	43,715
<b>Operating (loss)/profit</b>	<u>(20,028)</u>	<u>18,475</u>
<b>(Loss)/profit before tax</b>	<u>(20,028)</u>	<u>18,475</u>

**GM Freeze**  
**Detailed profit and loss account**  
**for the year ended 31 March 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Organisation fees & donations	4,329	4,564
Supporter fees & donations	8,763	21,750
	<u>13,092</u>	<u>26,314</u>
<b>Administrative expenses</b>		
General administrative expenses:		
Staff Costs	41,715	39,520
Travel & accommodation	2,311	1,789
Consultancy & freelance	2,889	1,700
Professional fees	1,495	1,342
Office expenses	1,062	788
Premises	1,525	1,652
Telephone	284	314
Meetings & conferences	1,055	169
Thin Ice	1,234	1,768
Website	699	1,580
Campaign, press, media	1,081	690
Training and development	186	203
Miscellaneous	-	39
	<u>55,536</u>	<u>51,554</u>
	<u>55,536</u>	<u>51,554</u>
<b>Other operating income</b>		
Grants	<u>22,416</u>	<u>43,715</u>

Increased Travel & Accommodation and Consultancy & Freelance costs are associated with projects, as shows on under 7, Detailed project accounts

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## Document history



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