Report and Accounts

31 March 2022

GM Freeze Company Information

A company limited by guarantee, incorporated 2 August 2005.

Directors

Charlotte Bickler Kierra Box Steven Jacobs Helena Paul Louise Payton Ricarda Steinbrecher

Secretary

Liz O'Neill

Accountants

Slade & Cooper Ltd Beehive Mill Jersey Street Manchester M4 6JG

Bankers

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

Registered office

C/O Slade & Cooper Ltd Beehive Mill Jersey Street Manchester M4 6JG

Registered number

05525160

Registered number: 05525160

Directors' Report

The directors present their report and accounts for the year ended 31 March 2022.

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:

Charlotte Bickler Organic Research Centre

Kierra Box Friends of the Earth England Wales and Northern Ireland

Honor May Eldridge (Chair) (resigned 23 March 2022)
Helena Paul EcoNexus (appointed 23 March 2022)

Louise Payton Soil Association

Bruce Pearce (Treasurer) (resigned 25 November 2021)

Ricarda Steinbrecher EcoNexus

DIRECTORS REPORT - 2021/22

April 2021 to March 2022 saw the UK Government begin to dismantle the regulatory safety net that protects our food and our farms from the potential harms caused by the use of genetic modification (GM). These moves threaten our health, the natural environment and our right to choose. They also risk setting international precedents that will undermine worldwide efforts to create a responsible, fair and sustainable food system.

The political challenge we faced throughout the year was daunting but – thanks to new funding and the support of our donors, members and all who value our work – GM Freeze continued to make a real difference by working flexibly and collaboratively across our agreed strategic priorities:

- To 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.
- To campaign for greater transparency and support people's right to make informed choices about what they buy, use and eat.
- To change the narrative and win public support by effectively presenting the evidence-based case against GM across a range of channels and audiences.
- To 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.
- · To improve our own effectiveness as an organisation

DEFENDING VITAL SAFEGUARDS

In September 2021, our ability to scrutinise and object to future releases of experimental GMOs (see Field Trials, below) was significantly undermined when the Secretary of State for the Environment George Eustice announced plans to give free rein for open field trials of genetically engineered plants if they "could have been produced through traditional breeding".

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This announcement was all the more shocking when it was followed by the publication of a summary of responses to the Department for Environment Food and Rural Affairs (Defra)'s Consultation on the Regulation of Genetic Technologies. The vast majority of responses to the consultation, which was a key focus for our work in the final quarter of the previous financial year (January to March 2021), had expressed strong opposition to exactly these plans. The public, and businesses, had clearly said that they did not want the Westminster Government to dismantle GM safeguards, but the Government decided to do it anyway.

The legal change to some GM field trials was made early in 2022 via a Statutory Instrument (SI) – a kind of secondary legislation offering extremely limited Parliamentary scrutiny. Although we knew there was no chance of actually stopping the SI we understood the importance of highlighting its flaws and worked intensively to brief Labour shadow Minister Daniel Zeichner, the House of Lords Secondary Legislation Committee, and Green peer Natalie Bennett. As a result, key issues were aired in a committee debate, on the floor of the House of Lords and in a highly critical report by the House of Lords Secondary Legislation Committee.

The new law on field trials is very damaging on its own terms, but we now know that it was little more than a rehearsal for the Government's Genetic Technology Bill that proposes sweeping GM deregulation and was introduced to the Westminster Parliament in May 2022. (see Looking Ahead, below).

FIELD TRIALS

Demonstrating just how keen GM developers are to take advantage of the UK Government's enthusiasm for patentable technologies, this year's political developments were accompanied by a rush to grow highly experimental GM crop plants in open fields. We would normally see one or two such field trial applications each year but 2020/21 saw four completely different applications and, as in the past, GM Freeze led critical responses on behalf of civil society and the many members of the public who do not think these open air experiments are worth the risk.

As with previous field trials, we analysed technical information submitted by the GM developers alongside relevant independent research to identify just what could go wrong in each case. We submitted our conclusions to the respective public consultations while also supporting and encouraging others to do the same. In each instance we had only a few weeks to complete all of this highly specialised work but – thanks to the support of our generous donors (see *Making it all Happen* below) – we managed it and formally objected to:

- Rothamsted Research's "burnt toast" wheat (apparently designed for people who don't know how to use a toaster!)
- John Innes Centre's wheat designed to accumulate extra iron in white flour (ignoring the far greater nutritional gains that would be achieved by identifying and addressing the reasons why people aren't eating enough wholegrains).
- Cambridge Crop Science Centre's GM barley engineered to alter its relationship with complex soil-dwelling fungi (with potentially huge implications for the ecosystem).
- The Sainsbury's Laboratory's "kitchen sink" GM potatoes which feature a large number of "stacked" traits relating to pest and disease responses; bruising; and sugar production. All of these traits (and the genetic changes made to achieve them) could interact with each other, and the world around them, in ways that have not been properly analysed.

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All four trials were eventually approved but the developers, Government Ministers and the officials who work for them all know that we are paying attention and that trial conditions, such as measures to reduce the risk of escape from the trial sites, must be properly observed. These are exactly the kind of measures that new regulations undermine (see Defending Vital Safeguards, above) so the future of our work in this area is hard to predict but GM Freeze is keeping a close eye on developments.

GMOs IN THE FOOD CHAIN

This year, three nations of the UK had their first opportunity to make independent decisions about which genetically modified organisms (GMOs) to allow into the food chain. The Food Standards Agency (FSA – which covers England, Wales and Northern Ireland) and Food Standards Scotland (FSS) held a joint consultation on their proposed recommendation that the relevant Ministers should approve nine applications for the use of GM ingredients in food and feed. We submitted detailed reasons why each should not be allowed into our food, sharing key points with our members, supporters and others to allow them to also have their say. All nine were eventually approved by all three nations but several months after their counterparts in the European Union did the same.

BUILDING AND SUPPORTING A COMMUNITY OF CAMPAIGNERS

In a year that saw the UK Government make clear their plan to impose unchecked and unlabelled GMOs across the food chain, we worked hard to both grow and support the range of groups, organisations and individuals willing to stand up for a responsible, fair and sustainable food system.

We created seven different online action requests, each giving people the information they needed to make their voices heard. We helped MPs and peers ask Parliamentary Questions to call Ministers to account. We also presented at a wide range of events, including:

- Organic Matters a Conference organised by the Organic Growers' Alliance
- · The Seed Sovereignty Gathering
- The Northern Real Farming Conference
- · A fringe event at the Green Party of England and Wales Autumn Conference
- · Wales Real Food and Farming Conference
- · Fresh Produce Journal's Festival of Fresh online conference

Genetic engineering is a technically complex field and civil society concern about the issue has long been led by specialists including GM Freeze. This has obvious practical advantages but, with an increasingly hostile political agenda, it is now vital that the voices of those with a wider remit are also raised loudly in defence of sensible GM safeguards. Two of the funded projects that we completed this year (**Development of Regulation Coalition** and **Safeguarding Agroecology**) focused on understanding and overcoming the barriers that prevent more effective engagement from the agroecology and environmental sectors. Work this year included convening meetings and webinars, providing behind-the-scenes briefings and raising our own profile in broader networks including the CLEAR campaign for better food labelling, the newly formed Civil Society Alliance, the Sustain Alliance for Better Food and Farming, and Unchecked UK.

SPREADING THE WORD

Media interest in all things GM, especially the newer techniques often referred to as "gene editing" has been growing for some time, but has been heavily led by those with a vested interest in its use. That trend continued this year, but we were able to gain coverage of our concerns about proposed field trials, the Government's response to the findings of its own consultation and more - with 24 different pieces of media coverage featuring GM Freeze.

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Our own website www.gmfreeze.org, Twitter account @gmfreeze, and Facebook page /GMFreezeUK were all busy throughout the year and we maintained regular contact with our members and supporters through our Thin Ice newsletter and our email list of over 2,500 people who receive copies of all our updates and action requests.

Our funded project **We've Been Framed** has suffered significant delay but is close to finalisation. Growing adoption of the understanding that gene editing is "GM with better PR" can be directly attributed to this collaborative project focused on changing the way that we talk about GM and why it should be properly regulated. However, the planned publication of a digital messaging guide has proved more challenging than expected and we will need to add core funds to the tiny amount of budget carried over into 2022/3 to complete this important work.

MAKING IT ALL POSSIBLE

In June we were delighted to receive a two-year funding award from the **Esmée Fairbairn Foundation**, with £30,000 of core funding received this year and the same amount in July 2022. The foundation is particularly keen to support the development of effective regulation which fits well with our current priorities. They also place a high value on collaboration which is central to our approach and was also the focus of two of our project-funded workstreams.

Development of a Regulation Coalition was previously funded by the **Esmée Fairbairn Foundation** to explore the feasibility of creating a new formal civil society coalition to campaign for effective regulation of newer GM techniques. The bulk of this project was delivered in 2020/21, when we concluded that informal collaboration was a more practical and effective option for our issue. However, we were pleased to be able to use some remaining funds this year to keep engaging with and supporting organisations that share our concerns about the potential impacts of GMOs but which hold a range of views around the most effective tactics to apply to protecting our food and our farms (see Building and Supporting a Community of Campaigners, above).

Safeguarding Agroecology was a joint project with the independent campaigning initiative Beyond GM. Generously funded by the **Farming the Future collective**, this project focused on building a coherent civil society response to the risks that gene editing GM techniques pose to agroecological farming. This year, as the project came to a close, we worked to better understand and start to address the reasons why the agroecology movement, and civil society more broadly, often struggle to engage with debate and campaigning about GMOs.

Concerned citizens are the ones who put their hands in their pockets to support our work responding to public consultations on specific GMOs – reported in our accounts as **Trial Objection & FSA** and described above under *GMOs in the Food Chain and Field Trials*. This fund received almost £5,000 in donations during 2021/2, covering around half our costs in responding to an unusually high number of detailed consultations. **Generous donors** also supported our core work and, in total, we received over £16,000 in regular and one-off donations this year. Every penny is gratefully received and quickly put to work to help take us closer to a responsible, fair and sustainable food system.

This year also saw some **practical changes** as the cooperative co-working space that had been our administrative base closed down and our staff team shifted to permanent home working. Our Administrator Vicky Hart was on maternity leave for much of the year and thanks are due to Coral Sirett who ably covered her duties on a freelance basis. Director Liz O'Neill remained in post throughout the year and, as in the past, we worked with a small pool of expert freelancers when funding allowed.

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Directors' Report

We said a fond farewell to Bruce Pearce and Honor Eldridge this year, who both retired from the GM Freeze Management Committee (Board of Directors) after many years of valuable service. We were delighted to welcome back Helena Paul, one of the founders of GM Freeze, who returned to support active recruitment to the board, which includes representatives of GM Freeze member organisations and independent co-optees, all giving their time as volunteers. That work has already borne fruit, with Steven Jacobs, who has a wealth of relevant experience, joining the team in May 2022.

LOOKING AHEAD

At the time of writing we are a few months into our financial year 2022/3 and have been working flat out in response to the UK Government's Genetic Technology Bill which aims to demolish GM safeguards and remove both citizens' and the UK's devolved nations' right to choose.

We know that the Westminster Government's approach will make it much more difficult to create a responsible, fair and sustainable food system but our own work has also shown that farmers, growers and food producers find it difficult to understand the technical details and engage with the political process. Opinion polls, in-depth studies and responses to the Government's own consultations show that citizens across the UK want the use of genetic technologies to be subject to strict regulations and clear labelling, but the Government isn't listening. We are, therefore, focusing on advocacy and collaboration, working to share widely our detailed understanding of why the proposals are so problematic and support a coherent and coordinated civil society response. This work remains both urgent and desperately important. Our tiny staff team is dedicated to making a difference but we rely on the generosity of our member organisations, grant funders and all who make a financial contribution to keep going. The future is deeply worrying but we know that our work is needed now more than ever.

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	04 / 10 / 2022	and signed by its order.
Helmefond		

Helena Paul Director

Report to the directors on the preparation of the unaudited statutory accounts of GM Freeze for the year ended 31 March 2022

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 2022 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 Ltd Chartered Certified Accountants Beehive Mill Jersey Street Manchester M4 6JG

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GM Freeze Profit and Loss Account for the year ended 31 March 2022

	2022 £	2021 £
Turnover	23,176	43,211
Administrative expenses Other operating income	(58,430) 39,320	(52,121) 27,356
Operating profit	4,066	18,446
Profit on ordinary activities before taxation	4,066	18,446
Tax on profit on ordinary activities	-	-
Profit for the financial year	4,066	18,446

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Balance Sheet

as at 31 March 2022

	Notes		2022		2021
Current coasts			£		£
Current assets Debtors	2	508		1,157	
Cash at bank and in hand	2	33,744		34,154	
Cush at Bank and in hand		34,252	_	35,311	
Creditors: amounts falling due	9				
within one year	3	(1,714)		(6,839)	
Net current assets			32,538		28,472
Net assets			32,538	_	28,472
Capital and reserves					
Profit and loss account			32,538		28,472
Total funds		_	32,538	_	28,472

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

Director 06 / 10 / 2022 Approved by the board on

GM Freeze Notes to the Accounts for the year ended 31 March 2022

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 2022

2	Debtors	2022 £	2021 £
	Other debtors	508	1,157
3	Creditors: amounts falling due within one year	2022 £	2021 £
	Trade creditors Other taxes and social security costs Other creditors	1,320 - 394 1,714	960 1,306 4,573 6,839

4 Staff

The average number of employees in the year was

2 (2021: 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: C/O Slade & Cooper Ltd, Beehive Mill, Jersey Street, Manchester, England, M4 6JG.

GM Freeze Notes to the Accounts for the year ended 31 March 2022

6 Detailed Project accounts	Core £	Development of Regulation £	Brexit £	Safeguarding Agroecology £	We've Been Framed £	Trial Objection & FSA £	Total 2022 £	Total 2021 £
Income Grants	30,000	- -	-	5,950	-	-	35,950	24,148
Membership, supporter fees & donations Other income	13,136 5,073	- -	- -	40 -	- -	4,927 -	18,103 5,073	43,211 -
	48,209	-	-	5,990		4,927	59,126	67,359
Expenditure								
Salaries	25,802	2,138	-	4,637	1,343	8,380	42,300	40,886
Other staff costs	7,492	24	-	354	27	833	8,730	4,719
Office costs	1,262	131	-	174	65	522	2,154	2,476
Campaign, press, media	445	-	-	-	307	-	752	355
Website	1,068	-	85	-	-	-	1,153	702
Thin Ice	1,657	-	-	-	-	60	1,717	1,438
Other costs	1,530	72		22			1,624	1,545
	39,256	2,365	85	5,187	1,742	9,795	58,430	52,121
Net income before deferrals	8,953	(2,365)	(85)	803	(1,742)	(4,868)	696	15,238
Grants brought forward Grants carried forward	-	2,352 -	475 (390)	(809) -	1,746 (4)	- -	3,764 (394)	6,972 (3,764)
Profit/(Loss) for the year	£ 8,953	£ (13)	£ -	£ (6)	£ -	£ (4,868)	£ 4,066	£ 18,446

GM Freeze Detailed profit and loss account for the year ended 31 March 2022

	2022 £	2021 £
Income	23,176	43,211
Administrative expenses Other operating income	(58,430) 39,320	(52,121) 27,356
Operating profit	4,066	18,446
Profit before tax	4,066	18,446

GM Freeze Detailed profit and loss account for the year ended 31 March 2022

	2022	2021
Sales	£	£
Organisation fees & donations	1,837	5,573
Supporter fees & donations	16,266	37,638
Other income	5,073	-
	23,176	43,211
Administrative expenses		
General administrative expenses:		
Staff Costs	42,300	40,886
Travel & accommodation	334	27
Consultancy & freelance	8,187	4,492
Professional fees	1,419	1,495
Office expenses	1,330	1,381
Premises	547	845
Telephone	277	250
Meetings & conferences	205	50
Thin Ice	1,717	1,438
Website	1,153	702
Campaign, press, media	752	355
Training and development	209	200
	58,430	52,121
	58,430	52,121
Other operating income		
Grants	39,320	27,356

Other income includes £4,958 advance payment to cover statutory maternity pay. Consultancy & freelance expenditure includes maternity cover.



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