

Registered number
05525160

GM Freeze
Report and Accounts
31 March 2023

**GM Freeze
Company Information**

A company limited by guarantee, incorporated 2 August 2005.

Directors

Charlotte Bickler
Kierra Box
Steven Jacobs
Henrietta Lowth
Lucia Monje-Jelfs
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

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GM Freeze

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Directors' Report

The directors present their report and accounts for the year ended 31 March 2023.

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 (Chair)
Steven Jacobs	(appointed 20 May 2022)
Lucia Monje-Jelfs	Soil Association (appointed 3 November 2022)
Helena Paul	EcoNexus (resigned 10 May 2023)
Louise Payton	Soil Association (resigned 3 November 2022)
Ricarda Steinbrecher	EcoNexus

DIRECTORS REPORT – 2022/23

GM Freeze's vision is of a world in which everyone's food is produced responsibly, fairly and sustainably and the year from April 2022 to March 2023 was a tough one for anyone who shares that vision. The UK Government's ongoing programme to remove public protections on the use of genetic engineering in food and farming reached a significant milestone with the creation of the Genetic Technology (Precision Breeding) Act. This new legislation raises huge concerns so our focus throughout the year was on limiting the immediate damage and making the case for robust regulation of all forms of genetic modification (GM).

The importance of GM Freeze's particular role in the nature-friendly food and farming movement was clear this year. Our member organisations, individual supporters and many others let us know that our expertise was in demand and our collaborative approach was vital to making a difference. In that context we continued to be steered by our 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.

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Directors' Report

THE GENETIC TECHNOLOGY BILL

The Genetic Technology (Precision Breeding) Bill was introduced in May 2022 and was signed into law by King Charles III in March 2023. The resulting Act of Parliament has created a new class of “precision bred” genetically modified organisms (GMOs).

“Precision bred organisms” are defined on the basis that the intended genetic changes made to these plants or animals in the laboratory could, hypothetically, have instead been achieved through the use of other techniques that are not classed as GM. The evidence suggests that this makes no scientific sense because direct manipulation of the genome risks all sorts of unintended outcomes that simply wouldn't happen with selective breeding or even radiation-induced mutation. Nevertheless the new law exempts “precision bred” GMOs from a range of regulatory safeguards. It also limits traceability requirements and removes everyone's right to choose by removing the requirement for qualifying GMOs to be listed on food labels.

As with most things relating to genetic engineering, the devil with this new law is in the detail. However, most of the important details weren't included in the Parliamentary Bill that was debated throughout the year. Instead, they will be added over the next year or two through a series of regulations that won't be subjected to proper parliamentary debate.

An important further complication is that the Genetic Technology (Precision Breeding) Act only applies directly in England. The UK's three devolved nations all take a precautionary approach to genetic engineering - and both the Welsh and the Scottish Parliaments refused to give their legislative consent to the new law. How much difference that makes remains to be seen as two other pieces of post-Brexit legislation (the Internal Market Act and the Windsor Framework) will complicate the way in which the new rules on GMOs are put into practice.

Making the case for effective safeguards

The GM Freeze team worked tirelessly throughout year to analyse the content of the Genetic Technology Bill and present the evidence-based case against the deregulatory approach that it enshrines in legislation.

We worked directly with MPs and peers from several different parties. We shared detailed briefings and answered questions about the technology, about how the proposed new regulatory approach might work, and about what might go wrong without proper safeguards in place. We helped large NGOs, small charities, farmers' groups, businesses and many individuals to raise their own voices. We also dedicated a significant amount of time to coordinating the efforts of the other campaign groups raising concerns about this bill.

Like any Bill passing through the UK Parliament in Westminster, the Genetic Technology Bill went through several different stages of debate, first in the House of Commons and then in the House of Lords. At each stage new amendments were proposed, mostly aiming to restore safeguards and the point-of-sale information that allows us all to choose what we are buying and eating. GM Freeze drafted some of these amendments, as well as providing information and guidance for others. We analysed every amendment proposed and helped a wide network of civil society organisations, parliamentarians and individual supporters understand what kind of impacts each proposal would have. To support this work we published:

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- Written evidence to the Commons Bill Committee
- A GM Freeze briefing for the House of Commons Report Stage
- A GM Freeze briefing for the House of Lords Second Reading
- A joint briefing for the House of Lords Committee Stage, on behalf of GM Freeze, Soil Association and Friends of the Earth,
- A joint briefing for the House of Lords Report Stage, on behalf of GM Freeze, the Consortium for Labelling for the Environment, Animal welfare and Regenerative farming (CLEAR), Friends of the Earth, the Landworkers' Alliance, Organic Farmers & Growers, Organic Research Centre and the Soil Association.

All of our briefings, consultation responses and other publications can be found on our website, www.gmfreeze.org.

GM Freeze was referenced directly during debate on the bill in both the House of Commons and the House of Lords. Many of our key arguments were included in speeches by parliamentarians from Labour, the Liberal Democrats, the SNP and the Green Party as well as independents and cross benchers. Our evidence and analysis of both the bill and proposed amendments to it were also included in briefings and communications produced by a range of other voices.

Although the bill passed with few changes, debate was significantly more balanced than previous Westminster conversations about GM. Ministers made a number of verbal commitments around safeguards and the timing of regulatory changes in response to questioning based on our briefings. Also, one Government amendment (Amendment 6 at Lords Report Stage) responded to an important technical point that we had recognised and pursued throughout the passage of the bill. This change improved the bill by recognising the significance of regulatory sequences of DNA, preparing the ground for better regulatory decision-making than would have been the case without our intervention.

GM with Better PR

Early discussion of the Genetic Technology Bill revealed a significant knowledge gap in both Parliamentary debate and civil society discussions around the nature of a range of genetic engineering techniques that are often referred to as gene editing. GM Freeze developed and published a plain-English briefing explaining in simple terms the scientific basis for our assertion that 'Gene Editing is GM with Better PR'. The briefing was distributed to parliamentarians and also made available to colleagues in the UK and overseas on an open-source basis, to support their own understanding and any external communications in which it might be useful. Feedback has suggested that this is a unique resource that has been very well received and it can be found on our website, www.gmfreeze.org.

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Defending our right to choose

The Food Standards Agency (FSA) is responsible for putting parts of the Genetic Technology Act into practice and we built a respectful relationship with the agency this year. We took part in several stakeholder workshops and submitted detailed responses to the FSA's consultations. We also secured a private meeting to discuss concerns about the content and materials being used in the FSA's consumer research on what it calls "precision bred food and feed". Our persistent engagement – and that of our colleagues in other organisations focusing on GM in food and farming – has led to productive dialogue with both FSA staff and members of the agency's board. This work continues with a particular focus on the FSA's responsibility for deciding how "precision bred" GMOs will be assessed for food safety, what information about them will be made available to consumers, and how traceability will be used to support the nature friendly farming sector.

EXPERIMENTAL GMOS OUT IN THE OPEN

While debate was ongoing about the need for proper safeguards on the use of newer GM techniques, developers continued to seek permission to plant open field trials of experimental crops developed with first-generation GM techniques. GM Freeze responded quickly on each occasion, as did our supporters whose generous donations funded this work through our **Trials and Authorisations Fund**.

In the autumn, Wild Bioscience Ltd's application to grow GM wheat was judged incomplete by the Advisory Committee on Releases to the Environment (ACRE) who demanded a significant amount of additional information before making their assessment. This would be a concern from any applicant, but Wild Bioscience is a company rather than (as with most field trials) an academic institution. Several details in the application suggested that the company are preparing for commercialisation. GM Freeze led a formal objection to the field trial, signed by an additional 24 organisations and supported around 80 individuals to make their concerns known. Several of the points that we raised were followed up by ACRE so, although consent was eventually granted and the experimental crop is in the ground, we are confident that our work influenced the assessment and ensured that at least some extra checks were put in place.

As the end of our financial year approached, some really shocking field trial plans were published. Rothamsted Research have been growing GM camelina plants at their trial farms for nearly a decade. These open-air experiments initially focused on the production of omega 3 "fish oils", but the trials have become more and more complicated. This most recent application crossed a line for many people as the DNA forced into the camelina plants includes synthetic copies of genes from mice, cattle, goats and even humans. We submitted a detailed objection on behalf of 21 different organisations, and an unusually high number of supporters and other individuals told us that they too had used the statutory consultation process to express their concerns. At the time of writing we understand that the application has been paused and we await further developments.

SPREADING THE WORD

The Genetic Technology Bill sparked media interest this year, and GM Freeze was featured or quoted in at least 35 different articles and broadcasts - including interviews on BBC and ITV news programmes as well as several BBC radio stations. We also worked hard behind the scenes to support spokespeople from other civil society organisations, helping them get the most effective messages across.

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Directors' Report

Our own communications, including our website www.gmfreeze.org, Twitter account @gmfreeze, Facebook page /GMFreezeUK and email list reached over 10,000 people through the year. We published our analysis of developments at home and in the wider world in our members and supporters newsletter, *Thin Ice*, regularly sharing details of how everyone could help.

Conferences and events always offer a great opportunity for the GM Freeze team to meet others working for a responsible, fair and sustainable food system and this year saw a packed programme including:

- The Oxford Real Farming Conference, where we devised and delivered a creative workshop to break down barriers to engaging with the subject of genetic engineering in food and farming. Our Director Liz O'Neill also joined Vandana Shiva in a main-stage panel discussion at the conference.
- The Wales Real Food and Farming Conference in Lampeter
- The Seed Sovereignty Gathering online
- The Good Food, Good Farming March and rally in London
- The Championing High Standards Conference in Edinburgh

MAKING IT ALL POSSIBLE

We were pleased this year to receive the second tranche of a two-year funding award from the **Esmée Fairbairn Foundation**, along with an exceptional £3,000 cost of living uplift from the foundation. We also received a core grant of £13,000 from the Movements Trust and our supporters were as generous as ever, contributing a hugely important quarter of our income in 2022/3 through regular and one-off donations. Every penny is put to good use and we hope that our funders, donors and members already know how grateful we are for your support.

Thanks are also due to the small staff team of Liz O'Neill (Director) and Vicky Hart (Support Officer), and to the Management Committee members who offer guidance and support while overseeing all that we do from a governance perspective.

Finally, we want to extend our warm and heartfelt thanks to all of the members, supporters and others who have written to their MP, taken part in a consultation, shared our social media posts or just told us how much you appreciate what we are doing. Knowing that our work is valued and appreciated really does make the world of difference.

LOOKING AHEAD

At the time of writing we are a few months into the new financial year (2023/4) and continue to make the case for sensible protections around the use of "precision bred" GMOs. This work is now focused on the detailed regulations that will put the Genetic Technology Act into practice and we are pleased to note that both the Department for Environment, Food and Rural Affairs and the Food Standards Agency recognise GM Freeze as a key civil society stakeholder in that process.

Financially we have made a good start to 2023/4, with a generous core funding award from the A Team Foundation, who will be supporting GM Freeze for the next three years. Other funding applications are in progress, our supporters continue to give generously and our member organisations have responded warmly to the first rise in our membership fees since 2018.

The coming year brings changes in the GM Freeze team as our Director since 2014, Liz O'Neill, is leaving us to take up a position with the Quakers. The Management Committee would like to extend huge thanks to Liz for her dedication and expertise over the last decade and wish her great success in her new role. At the time of writing recruitment for a new Executive Director is in progress and we look forward to sharing details of the new team at our Annual General Meeting.

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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 11/08/2023 and signed by its order.

Kierra Box
Director



GM Freeze

Report to the directors on the preparation of the unaudited statutory accounts of GM Freeze for the year ended 31 March 2023

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 2023 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 2023**

	2023	2022
	£	£
Turnover	18,759	23,176
Administrative expenses	(51,887)	(58,430)
Other operating income	46,106	39,320
Operating profit	<u>12,978</u>	<u>4,066</u>
Profit on ordinary activities before taxation	<u>12,978</u>	<u>4,066</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>12,978</u></u>	<u><u>4,066</u></u>

GM Freeze
Registered number:
Balance Sheet
as at 31 March 2023

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	Notes	2023 £	2022 £
Current assets			
Debtors	2	269	508
Cash at bank and in hand		48,094	33,744
		<u>48,363</u>	<u>34,252</u>
Creditors: amounts falling due within one year			
	3	(2,847)	(1,714)
Net current assets		<u>45,516</u>	<u>32,538</u>
Net assets		<u>45,516</u>	<u>32,538</u>
Capital and reserves			
Profit and loss account		45,516	32,538
Total funds		<u>45,516</u>	<u>32,538</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 11 /08 /2023

GM Freeze
Notes to the Accounts
for the year ended 31 March 2023

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 2023**

2 Debtors	2023	2022
	£	£
Other debtors	<u>269</u>	<u>508</u>
3 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxes and social security costs	630	-
Other creditors	<u>2,217</u>	<u>1,714</u>
	<u>2,847</u>	<u>1,714</u>

4 Staff

The average number of employees in the year was 2 (2022:2)

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 2023

6 Detailed Project accounts	Core	Brexit	We've Been Framed	Trials and Authorisations	Total 2023	Total 2022
	£	£	£	£	£	£
Income						
Grants	46,000	-	-	-	46,000	35,950
Membership, supporter fees & donations	13,778	-	-	5,949	19,727	18,103
Other income	240	-	-	-	240	5,073
	<u>60,018</u>	<u>-</u>	<u>-</u>	<u>5,949</u>	<u>65,967</u>	<u>59,126</u>
Expenditure						
Salaries	41,023	-	142	4,639	45,804	42,300
Other staff costs	815	-	-	9	824	8,730
Office costs	1,167	-	-	93	1,260	2,154
Campaign, press, media	851	-	30	-	881	752
Website	713	102	-	-	815	1,153
Thin Ice	1,359	-	-	-	1,359	1,717
Other costs	944	-	-	-	944	1,624
	<u>46,872</u>	<u>102</u>	<u>172</u>	<u>4,741</u>	<u>51,887</u>	<u>58,430</u>
Net income before deferrals	13,146	(102)	(172)	1,208	14,080	696
Income brought forward	-	390	4	-	394	3,764
Income carried forward	-	(288)	-	(1,208)	(1,496)	(394)
Profit/(Loss) for the year	<u>£ 13,146</u>	<u>£ -</u>	<u>£ (168)</u>	<u>£ -</u>	<u>£ 12,978</u>	<u>£ 4,066</u>

**GM Freeze
Detailed profit and loss account
for the year ended 31 March 2023**

	2023	2022
	£	£
Income	18,759	23,176
Administrative expenses	(51,887)	(58,430)
Other operating income	46,106	39,320
Operating profit	<u>12,978</u>	<u>4,066</u>
Profit before tax	<u>12,978</u>	<u>4,066</u>

**GM Freeze
Detailed profit and loss account
for the year ended 31 March 2023**

	2023	2022
	£	£
Sales		
Organisation fees & donations	2,765	1,837
Supporter fees & donations	15,754	16,266
Other income	240	5,073
	<u>18,759</u>	<u>23,176</u>
Administrative expenses		
General administrative expenses:		
Staff Costs	45,804	42,300
Travel & accommodation	714	334
Consultancy & freelance	-	8,187
Professional fees	639	1,419
Office expenses	1,016	1,330
Premises	-	547
Telephone	244	277
Meetings & conferences	283	205
Thin Ice	1,359	1,717
Website	815	1,153
Campaign, press, media	881	752
Training and development	110	209
Fundraising costs	22	-
	<u>51,887</u>	<u>58,430</u>
	<u>51,887</u>	<u>58,430</u>
Other operating income		
Grants	<u>46,106</u>	<u>39,320</u>