

**Company Registration No. 05525160 (England and Wales)**

**GM FREEZE  
ANNUAL REPORT AND UNAUDITED  
ACCOUNTS FOR THE YEAR ENDED 31  
MARCH 2024**

**GM FREEZE  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**GM FREEZE  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2024**

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Company information

A company limited by guarantee, incorporated 2 August 2005.

**Directors** Charlotte April Bickler  
Kierra Ivory Stephanie Box  
Steven Jacobs  
Henrietta Lowth  
Lucia Rose Monje-Jelfs  
Ricarda Anette Steinbrecher  
Simon Marc Rose

**Secretary** Leonie Nimmo

**Company Number** 05525160 (England and Wales)

**Accountants** Gledhill Accountancy Ltd,  
26 Halifax Road,  
Todmorden,  
OL14 5QG.

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

**Registered number** 05525160

## Directors' report

The directors present their report and accounts for the year ended 31 March 2024.

### 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 directors held office during the whole of the period:

Charlotte April Bickler  
Kierra Ivory Stephanie Box  
Steven Jacobs  
Ricarda Anette Steinbrecher

The following directors were appointed during the period:

Henrietta Lowth was appointed on 27 July 2023.  
Lucia Rose Monje-Jelfs was appointed on 3 November 2023.  
Simon Marc Rose was appointed on 25 November 2023.

Elizabeth Ann Mary O'Neill resigned on 7 November 2023.

### Strategic priorities

Throughout the financial year 2023 to 2024 GM Freeze continued to work on our strategic priorities. These are defined in our Strategic Plan, which was developed in 2019. They are as follows:

- 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.

### Organisational update: All change

The financial year 2023 to 2024 was one of substantial change for GM Freeze. Our Director of nearly ten years, Liz O'Neill, left at the start of August. Liz left behind a well-respected organisation that has a significant role in UK civil society despite our small size. Liz is greatly missed and the GM Freeze Management Committee thank her for all her hard work and dedication.

At the start of October we welcomed Leonie Nimmo as our new Executive Director. Leonie is an experienced campaigner, co-operator and advocate for a safe, fair and sustainable food system. She joined GM Freeze from the Conflict and Environment Observatory and, prior to that, Ethical Consumer Research Association. The Management Committee are confident that Leonie has the governance and financial skills needed to run the organisation, and the campaigning and relationship-building skills needed to work with other organisations to deliver our strategic goals.

In January we also said goodbye to our former Support Officer, Victoria Hart. Isabela Shultz is now working with Leonie in a freelance capacity. Isy is also a chef and nutritionist, whose food is well known and loved by those in the alternative food movement.

The GM Freeze Management Committee remains committed and actively engaged with our work. We provide strategic guidance as well as governance, financial and sector-specific expertise.

## **External context**

On the 23<sup>rd</sup> March 2023, just as the previous financial year was drawing to a close, the Genetic Technology (Precision Breeding) Act passed into law. This signified a new era, as it paved the way for the deregulation of a subset of Genetically Modified Organisms (GMOs). Named Precision Bred Organisms (PBOs) by the British government, these are defined in the Act as plants or animals that “could have resulted from traditional processes”, but with changes to the genome having been made using “modern biotechnology”. The term precision bred is not a scientifically meaningful classification but rather a political construct that facilitates the deregulation of certain GMOs. These include but are not limited to organisms produced using gene editing.

Although the Act allows for the removal of protections over PBOs, as of October 2024 the process of deregulation is not yet complete. Secondary legislation called Statutory Instruments will contain the details of how the Act will be enacted in practice, including whether or not there will be labelling, traceability and health or environmental risk assessments.

When the British general election was called in May 2024,<sup>1</sup> the Statutory Instruments had not yet been placed before Parliament for approval; the Department for Food and Rural Affairs (DEFRA) and the Food Standards Agency (FSA) were working on them.

It is likely that in the future the focus of our work will need to shift to encompass a number of developments in genetic technologies that look set to impact food systems, but about which there is very little public awareness or debate. These include:

- Genetic modification of microorganisms, such as for carbon sequestration in soil.
- Gene drives and their potential impact on pollinators such as bees and mosquitoes.
- Synthetic animal products and their impact on today’s food producers.
- Artificial Intelligence and genetic engineering – where computers design life forms.

As GM Freeze it is important that we monitor and respond to these developments as they may have wide but unpredictable social and environmental impacts.

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<sup>1</sup> Note that this was subsequent to the financial year to which this report is dedicated.

## **Interactions with government agencies**

In November 2023 the Food Standards Agency opened a public consultation on how it intended to regulate PBOs. GM Freeze responded to the consultation and provided detailed guidance and encouragement for others to do the same. There were over three hundred click throughs from our emails to the FSA's consultation. We also appeared in an article in The Grocer, having encouraged the publication to report the consultation. In total the FSA received 412 responses.

The overwhelming majority of respondents to the FSA's consultation (81%) did not agree with the intentions of the Precision Breeding Act; that is, to remove so-called PBOs from the regulatory framework governing other forms of GMOs. This correlated to the overall responses to the consultation, where the vast majority of respondents did not agree with the way that the FSA intends to regulate – or rather deregulate – PBOs.

In March 2024 the FSA held a board meeting at which the consultation was discussed. Leonie and our Management Committee member from Organic Farmers and Growers, Steven Jacobs, attended. Their interventions during the meeting publicly highlighted some major concerns in relation to the regulatory framework being proposed by the FSA. Leonie and Steven also both submitted a detailed set of questions to the Board prior to the meeting, and spoke to attendees outside of the formal meeting. One Board member privately communicated the importance of the questions that GM Freeze submitted, and encouraged us to continue our scrutiny of FSA proposals.

During a conversation with a senior official, some information was gleaned that was previously not clear from the FSA's public communications. This related to the critical issues of traceability, the safety testing regime and the impossibility of labelling PBOs as allergenic under the FSA's proposed framework. Leonie continued a dialogue with the FSA employee by email to ensure the accuracy of the information she later reported. The information has been used to inform GM Freeze's report on the regulatory framework being proposed by the FSA, which it intended to proceed with despite the overwhelming objections that were apparent from the consultation.

GM Freeze has continued to engage with the FSA and the Department for Food and Rural Affairs (DEFRA). For example, during online events and at Westminster Food and Policy Forum events. We also took part in an FSA consultation on Regulated Products, which include GMOs.

We have outstanding queries with DEFRA in relation to some information it has placed in the public domain regarding GMOs. DEFRA has also released to us all of the objections it received to a trial of genetically modified camelina which are not otherwise in the public domain.

## **Our role in wider movements**

Whilst Liz O'Neill was Director of GM Freeze, she built strong connections and working relationships with others, not just in the field of genetic technologies but also in civil society more broadly. This includes the protections movement, which is rooted in organisations that work for adequate regulations and standards to safeguard the environment and society. Leonie has continued work in this area, for example, presenting at a conference in March 2023 that brought together over 90 civil society leaders from across the United Kingdom.

Leonie has also been working to situate the work of GM Freeze within wider movements for alternative food and farming systems and Food Sovereignty. She has actively collaborated with partners in the Soil Association, Landworkers' Alliance and Gaia's Seed Sovereignty Programme. This work has increased our audience reach, allowed us to influence the messaging used by larger organisations and strengthened relationships with key organisations which we hope to work with over the coming year to challenge the new

PBO regulatory framework.

### **International developments and connections**

Whilst the deregulation of GMOs has proceeded in the UK, so too are changes happening in Europe and the rest of the world. At GM Freeze we have followed developments and built links with other organisations that are mobilising against GMOs. Some of these have felt the negative effects of such crops first-hand. We recognise that developments in the UK – for example, in the areas of policy, regulations, research, media coverage and trade deals – have international ramifications.

### **Media and outreach**

The media has sought our input a number of times over the year, and Leonie has appeared on programmes including Radio 4's the Today programme, Farming Today and ITV New Anglia.

We have continued our outreach and communications to members, supporters and the wider public, including through our printed newsletter to supporters and our email newsletter, which has nearly three thousand recipients.

We continue to grow our social media presence, and as of October 2024 have over 2,900 X followers, over 1,100 Facebook followers and 56 LinkedIn followers. We are now also using Instagram.

### **Looking ahead**

The financial year to March 2025 will be a critical one for the implementation of the Genetic Technology (Precision Breeding) Act. GM Freeze commits a considerable portion of our resources to influencing the provisions that are contained within the Statutory Instruments which will dictate how the Act is implemented in practice. In particular we will focus on defending the public's right to choose GMO free food, and farmers' rights to select GMO free seeds.

We will continue to communicate to the public and relevant organisations developments in this area. We will work on consolidating and expanding our organisational members and our individual supporters.

Through building connections and relationships nationally and internationally we intend to position ourselves as a force of solidarity for those resisting and mobilising against both older and newer forms of GMOs.

### **Financial report and accounts**

#### **Grant income**

Our grant income in the financial year to March 2024 was £43,000. In April 2023 we received £3,000 from the Andrew Wainwright Reform Trust for the Allies by Example project, which has enabled us to share our knowledge and experience of working on a parliamentary Bill with other organisations. Part of this funding is carried forward into the financial year April 2024 to March 2025. In July 2023 we received £10,000 in unrestricted grant income from the A Team Foundation. In October 2023 we also heard that our bid to the Esmée Fairbairn Foundation had been successful. This unrestricted grant of £60,000 places us on very secure financial footing for the two-year duration of the project.

In the coming year we will continue to seek grant funding for our core work and also explore potential avenues for project-based grant funding. We will seek to diversify our grant funding sources.

### **Members' and supporters' income**

In the financial year we received £2,810 in income from our member organisations and £6,088 in income from our individual supporters. Of this, £121 was restricted income for our Trials and Authorisations fund.

### **Expenditure**

As in previous years, the majority of our expenditure (£43,463.49) was on labour costs. However, we have saved in this area due to the loss of our Support Officer (which has resulted in fewer labour hours) and the transition period between our Executive Directors. During the year we began sharing an office space at Todmorden Community College, which incurs a small monthly fee.



## Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:


- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors



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Kierra Box  
Director

Approved by the board on: 20<sup>th</sup> October 2024

**GM FREEZE**  
**STATEMENT OF INCOME AND RETAINED EARNINGS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>	51,899	64,865
Cost of sales	(3,126)	(1,381)
<b>Gross profit</b>	48,773	63,484
Administrative expenses	(49,212)	(50,506)
<b>Operating (loss)/profit</b>	(439)	12,978
<b>(Loss)/profit on ordinary activities before taxation</b>	(439)	12,978
Tax on (loss)/profit on ordinary activities	-	-
<b>(Loss)/profit for the financial year</b>	(439)	12,978
Retained earnings at the start of the year	45,516	32,538
(Loss)/profit for the financial year	(439)	12,978
Dividends	-	-
Retained earnings at the end of the year	45,077	45,516

**GM FREEZE**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	4	194	269
Cash at bank and in hand		50,588	48,094
		50,782	48,363
<b>Creditors: amounts falling due within one year</b>	5	(5,705)	(2,847)
<b>Net current assets</b>		45,077	45,516
<b>Net assets</b>		45,077	45,516
<b>Capital and reserves</b>			
Profit and loss account		45,077	45,516
<b>Total funds</b>		45,077	45,516

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 20 October 2024 and were signed on its behalf by:



Kierra Box

Director

Company Registration No. 05525160

**GM FREEZE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Statutory information**

GM Freeze is a private company, limited by guarantee, registered in England and Wales, registration number 05525160.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 March 2024 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2022.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

**4 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	-	269
Accrued income and prepayments	194	-
	<u>194</u>	<u>269</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,169	2,847
Taxes and social security	196	-
Other creditors	741	-
Accruals	2,163	-
Deferred income	1,436	-
	<u>5,705</u>	<u>2,847</u>

**6 Average number of employees**

During the year the average number of employees was 2 (2023: 2).

**GM FREEZE**  
**DETAILED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

This schedule does not form part of the statutory accounts.

	<b>2024</b>	<b>2023</b>
	£	£
<b>Turnover</b>		
Sales	51,899	64,865
<b>Cost of sales</b>		
Purchases	1,751	1,359
Direct labour	1,375	22
	3,126	1,381
<b>Gross profit</b>	48,773	63,484
<b>Administrative expenses</b>		
Wages and salaries	40,285	45,804
Pensions	2,836	-
Temporary staff and recruitment	342	-
Staff training and welfare	-	110
Travel and subsistence	1,435	714
Telephone and fax	148	244
Internet	298	-
Postage	12	-
Stationery and printing	47	1,016
Insurance	580	-
Equipment expensed	156	-
Sundry expenses	199	283
Audit fees	750	-
Accountancy fees	260	639
Advertising and PR	1,666	1,696
Other legal and professional	198	-
	49,212	50,506
<b>Operating (loss)/profit</b>	(439)	12,978
<b>(Loss)/profit on ordinary activities before taxation</b>	(439)	12,978