

# Annual Report and Financial Statements

For the year ended 31 December 2023





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## The context

Pesticides impact nearly all life on earth. They are designed to kill pests, but it has been estimated that **less than 0.1% of pesticides actually reach their targets**. Pesticide use is increasing globally causing harm to the environment and ecosystems and to human health and farmer livelihoods

It is thought that **over 17 million people have been killed by synthetic pesticides** since green revolution in the 1960s. Even today, 70 years later, about **385 million cases of non-fatal unintentional pesticide poisonings occur every year** with approximately 11,000 deaths. Pesticide self-poisoning makes up 110,000–168,000 (14–20%) of global suicides. Pesticides are also associated with a multitude of serious illnesses including a range of cancers and neurological, immunological, and reproductive disorders.

**Pesticides have been identified as one of the key drivers of global biodiversity loss**. Direct effects of pesticides have been linked to population reductions of terrestrial insects, aquatic arthropods, organisms responsible for pollination and natural pest control, birds, and others. Study after study is uncovering the role that pesticides play in dramatic pollinator and insect declines. Bird populations are also suffering significant losses, as the **populations of farmland and common birds in the UK have fallen by 46% and 10%** respectively

For over 35 years, the Pesticide Action Network UK (PAN UK) has worked to tackle the problems caused by chemical pesticides in the UK and globally.

### Mission

Our mission is to end the harms to human health and the environment from pesticides.

### Aims

We aim to:

- eliminate hazardous pesticides
- reduce dependence on pesticides
- promote ecologically sound, and socially just, alternatives to chemical pest control

### Objects

Our objects are:

1. To carry out research into, to gather and disseminate information relating to the manufacture, use, sale and application and effects of pesticides, chemicals, gases anywhere in the world; and
2. To carry out research into, to gather and disseminate information relating to alternatives to pesticides.

## Strategic goals

We completed the process of developing a new strategic plan in 2021 and have just completed our third year of work under this framework.

The strategic plan sets out our organisational objectives for the period 2021 to 2025, including interim objectives for 2023 to allow us to track our progress. It also captures our theory of change and the way in which we will work to deliver our objectives. In addition to the main strategic goals, there is also a cross cutting goal associated with information provision to the general public.

<b>Goal 1: To reduce pesticide use and related harms in the UK.</b>
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<b>1.1 UK Government</b> puts in place new measures to drive a major reduction in pesticide use by farmers, and defends against threats to existing pesticide standards arising from EU exit.
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<b>1.2 UK Supermarkets</b> take significant steps to reduce pesticide-related harms caused by their supply chains.
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<b>1.3 Local councils</b> go pesticide-free as part of a long-term strategy to achieve national ban on urban-pesticide use.
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<b>Goal 2: To reduce pesticide use and related harms in agriculture internationally</b>
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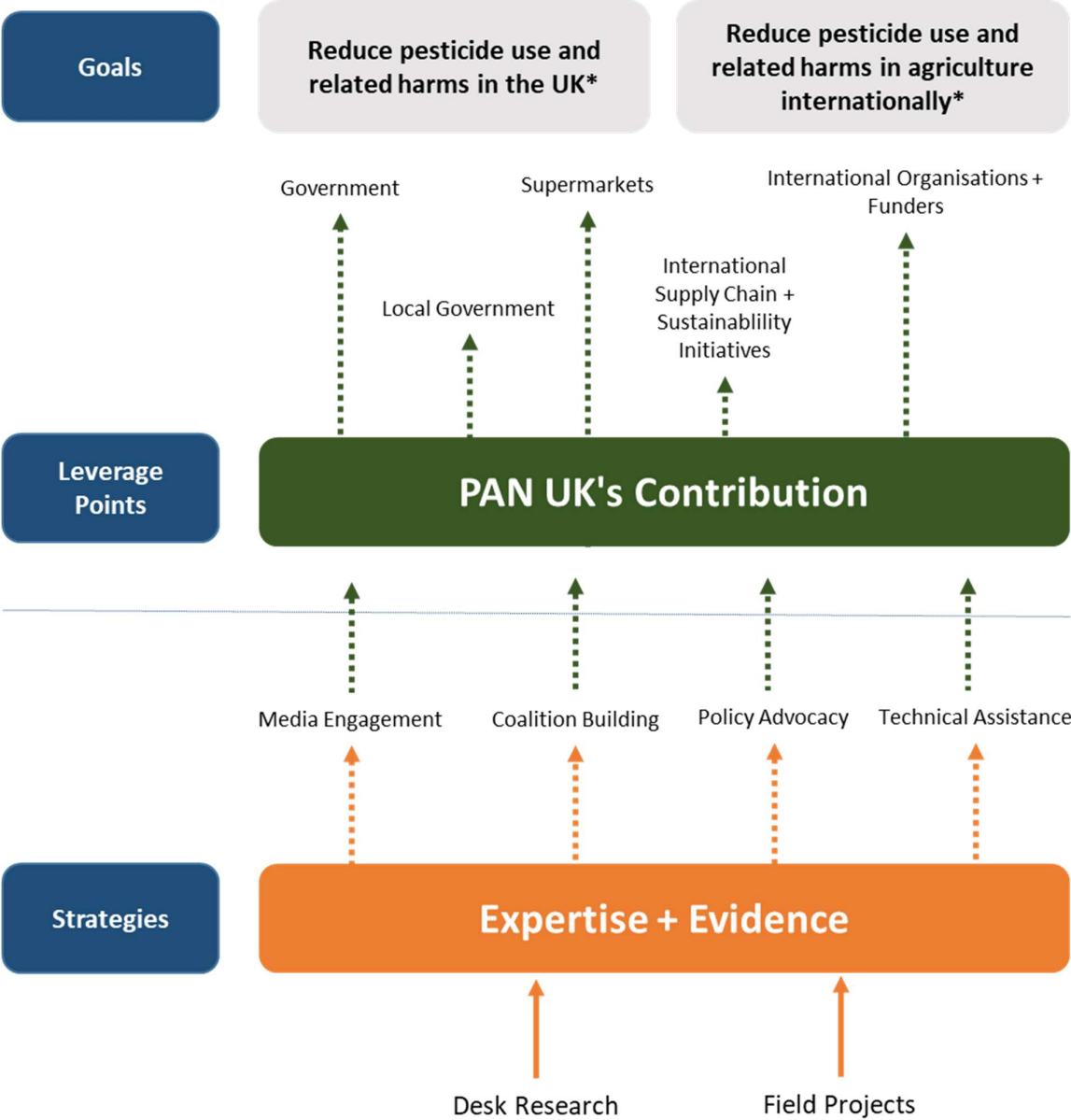
<b>2.1 International Institutions, national authorities and mechanisms</b> support the reduction of pesticide use, the adoption of agroecological methods and the elimination of Highly Hazardous Pesticides (HHPs) in agriculture.
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<b>2.2 Key international supply chain initiatives</b> prohibit the use of HHPs, reduce pesticide use and promote the use of alternatives to pesticides.
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<b>2.3 Strengthened evidence base</b> on pesticide-related harms and alternatives to pesticide use to underpin PAN UK and others advocacy
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**How will we achieve the strategic objectives?**

Our unique contribution and approach to achieving the strategic objectives is summarised in the diagram below, with the specific activities undertaken in 2023 described on the following pages.



\*through the adoption of agroecological solutions and ecologically based alternatives

## **Goal 1: To reduce pesticide use and related harms in the UK**

### *1.1 UK Government puts in place new measures to drive a major reduction in pesticide use by farmers, and defends against threats to existing pesticide standards arising from EU exit*

#### **Significant achievements and activities 2023**

It has been another challenging year for national-level advocacy work, with the UK government remaining largely chaotic and ineffective. In particular, the Department for Environment, Food and Rural Affairs (DEFRA) has failed to deliver a range of key strategies and plans that have been promised for many years, most notably the UK Chemicals Strategy and National Action Plan on the Sustainable Use of Pesticides.

Despite these delays, we were able to secure some significant national-level wins in 2023, both in terms of introducing new measures to drive pesticide reduction and defending against threats to existing standards.

One of the most significant of those wins came in January when the Government finally confirmed that it would introduce a standard on Integrated Pesticide Management (IPM) as part of the Environmental Land Management Scheme (ELMS) which pays farmers to operate more sustainably. IPM is an approach to managing weeds, pests and disease under which pesticides are used as a very last resort, if at all. The new IPM standard pays farmers £45 per hectare to not spray insecticides as well as further payments for creating an IPM plan and new wildlife-friendly habitats. This is a crucial part of England's post-Brexit farming subsidy scheme and a measure which we have worked for many years to secure.

We also managed to see off, arguably, the biggest threat to UK pesticide standards in decades, which came in the form of the Retained EU Law (Revocation and Reform) Bill. In its original form, this draft legislation would have seen all EU-derived laws (which include the majority of existing bans on specific pesticides as well as a raft of other legislation designed to protect human health and environment from pesticide harms) disappear at the end of 2023 unless specifically maintained by the UK Government. Working in coalition with the environmental movement and civil society more broadly, we were not able to stop the bill from passing but did succeed in removing its sunset clause, thereby eliminating the immediate threat to existing UK pesticide standards.

Our work to prevent new trade deals from undermining UK pesticide standards has remained extremely active and high-profile. In 2023, we focussed on the UK-India deal and the Pacific trade deal (CPTPP), making written submissions to a wide range of bodies including the Trade and Agriculture Commission and Food Standards Agency. We also produced parliamentary and media briefings on both deals which led to numerous mentions in parliamentary debates, government reports and the press. Thanks to our efforts, pesticides are now firmly at the top of the political agenda when it comes to trade and food standards.

In preparation for a likely change of government in 2024, we increased our focus on influencing the policies of the key opposition parties during 2023. We have conducted a variety of meetings and events which have enabled us to build excellent relationships with relevant shadow ministers within Labour's frontbench team. For example, in February, we briefed four Labour MPs on pesticides and trade who have since taken up our concerns. We ran a packed event at Labour Party conference at which Shadow Farming Minister Daniel Zeichner committed to ending emergency authorisations for neonicotinoids and strengthening ELMS under a Labour government. We also succeeded in influencing the Liberal Democrats' manifesto development process, and many of our positions were incorporated into the party's food and farming policy (see page 154), including *"We would significantly strengthen the pesticide approval process for any future pesticides that are*

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*developed...We would adopt the 'precautionary principle' and demand a high burden of proof on new pesticides impacts, both individually and cumulatively."*

In order to drive the political agenda, keep pesticides in the news, highlight previously unknown issues and expand our audience, we published a range of innovative outputs that have garnered significant attention in 2023.

In June, we launched a new report analysing the government's latest agricultural pesticide usage figures. Our analysis revealed a mixed picture, showing that while overall pesticide use is falling, the use of certain Highly Hazardous Pesticides (including glyphosate) is rising significantly. Off the back of the launch, we secured a two and a half page spread in the Daily Mail regarding health concerns around glyphosate links to cancer.

PAN UK and the Pesticide Collaboration launched a new joint report on Pesticides and the Climate Crisis at an event in the House of Commons, with parliamentarians from every political party in attendance. The report detailed how pesticides exacerbate the climate emergency throughout their lifecycle. It was designed to undermine recent attempts by the agrochemical industry to present pesticides as a viable solution to climate change. It also called for governments to include pesticide reduction in climate policies.

In September, we launched research showing that 36 pesticide active substances are approved for use in the UK that are no longer permitted in the EU. Our press release secured the top story on the Guardian, live interviews for LBC and Radio 4, and continues to be quoted widely.

Our major project on pets and pesticide poisoning launched in November. The launch consisted of two main outputs: firstly, a broad policy report looking at all the various ways in which UK pets are exposed to pesticides and outlining solutions. Secondly, we published an open letter to the UK government calling for a ban on existing pet medicines (tick and flea treatments) containing active substances that have been deemed to harmful for use on crops. Thanks to our coalition-building efforts, the letter was supported by 24 environmental and veterinary organisations and secured significant media coverage. Since the launch, our work in this area has been mentioned a number of times in parliament and the press, and we have met with a range of civil servants, parliamentarians and academics on the topic.

Throughout 2023, we met with a wide range of political decision makers including MPs and Peers from all the major parties and high-level civil servants from Defra. Much of PAN UK's work targeting national-level decision-makers is conducted jointly with the Pesticide Collaboration, which we co-host with RSPB. The Collaboration brings together 80+ health and environmental organisations, academics, trade unions, farming networks and consumer groups, working under a shared vision to urgently reduce pesticide-related harms in the UK.

#### **Plans for 2024**

2024 is likely to be a general election year in the UK and while we are expecting a change in government, this is not guaranteed. We are, therefore, operating in an extremely uncertain external environment so will need to be ready to adapt our work accordingly. With that in mind, our national-level work aims to make progress with the following objectives in 2024.

The UK Government;

- Introduces ambitious pesticide reduction targets, and the monitoring systems required to underpin them.
- Expands and strengthens measures designed to support farmers to transition away from reliance on pesticides and adopt safer and more sustainable alternatives.
- Prevents post-Brexit trade deals from weakening UK standards that are designed to protect human health and the environment from pesticides.

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- Acts to reduce the harmful impacts of pet medicines that contain pesticide active substances banned for use on crops.
- Makes significant progress towards introducing a UK-wide ban on urban pesticide use.

Major planned outputs include; a joint report with the Pesticide Collaboration and Women's Environment Network looking at pesticides in period products and the impact on women's health; an analysis of the impending UK-Turkey Free Trade Agreement (part of our 'Toxic Trade' series); an investigation exposing weaknesses of the UK border testing regime and its ineffectiveness at detecting food imports contaminated with pesticides; an expose on PFAS chemicals in UK food; and a high-profile communications campaign on urban pesticide use, led by the Pesticide Collaboration (which is closely linked to the Pesticide-Free Towns campaign mentioned below).

In the run up to the general election, we will continue our efforts to influence the positions of all political parties and plan to host a 'pesticide hustings' in the summer. We will also be working to influence a range of UK Government policy and legislative processes through direct engagement and other advocacy activities, including responding to the eventual publication of the UK's National Action Plan on the Sustainable Use of Pesticides (NAP) and follow up work to implement its commitments.

### *1.2 UK Supermarkets take significant steps to reduce pesticide-related harms caused by their supply chains*

#### **Significant achievements and activities 2023**

PAN UK's supermarkets campaign combines public-facing communications with behind-the-scenes advocacy, with the aim of reducing pesticide-related harms linked to the global supply chains of the top ten UK supermarkets.

In 2023, we made great progress on influencing the pesticide policies of the UK's ten largest supermarkets.

Marks & Spencer (M&S) made a raft of improvements based on our advice, including placing greater restrictions on the use of five highly bee-toxic pesticides within its global supply chains. It also introduced a new policy that when EU and UK safety limits for how much of a pesticide is allowed to appear in food diverge it automatically adopt the more precautionary option. M&S also became the first UK supermarket to mirror the EU's "Candidates for Substitution" scheme which is designed to help identify pesticides to prioritise for substitution with less harmful chemical or non-chemical alternatives.

Morrisons also made a number of positive changes. With the aim of reducing pesticide residues in food, the company changed the trigger point for investigation from 80 percent of the legal limit set by regulators to 50 percent. This is a positive move since many supermarkets only take action when the legal residue limit is actually exceeded. Morrisons also stopped selling products containing pyrethrins and cypermethrin (insecticides) in its gardening range and replaced them with "non-toxic" alternatives. It will be conducting a full review of its range of gardening pesticide products in 2024. In autumn, the company became the first of the top ten UK supermarkets to run a proactive public communications campaign about pesticides when it trialled signs on shelves in several stores explaining that insects may be present in fresh produce due to reduced pesticide use.

On the basis of our recommendations, Waitrose expanded its residue testing regime to include routine testing of grains (rice, couscous, etc), meat, dairy and fish. Previously the company was only testing fruit and vegetables. The company also started sharing best practice case studies on pesticide reduction and IPM techniques through new initiative 'Fantastic Farmers', not just with their own growers, but with the wider farming community.



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We continued working closely with Co-op in 2023 and were delighted when it added two highly bee-toxic neonicotinoids (imidacloprid and clothianidin) to its priority list for phase out throughout its supply chains. The company is the first private sector actor to trial T-MAPP, PAN UK's innovative app for monitoring and reporting pesticide poisonings of workers and growers. Results from the trial should be available in 2024.

In 2023, Sainsbury's also placed greater restrictions on a number of bee-toxic pesticides and told us that their use of the lethal herbicide paraquat has decreased significantly.

In addition to these wins with individual supermarkets, we also used our convening power to bring supermarkets together to hear from experts in pesticide reduction and discuss common obstacles and solutions. We ran three roundtable events in 2023, each of which was attended by staff from at least seven of the top ten supermarkets. We have begun to use these events to move beyond our traditional focus on fruit and vegetables and to encourage supermarkets to look at pesticide use in other parts of their supply chains. The topics covered in 2023 were: 'Reducing glyphosate usage in agriculture and amenity', 'Worker health: monitoring and preventing acute poisoning' and 'Phasing-out Highly Hazardous Pesticides from chocolate supply chains'. One supermarket staff member contacted us after the event on chocolate to say "A totally, fascinating brilliant session highlighting that we need to do much more."

A core part of our supermarkets campaign is mobilising customers to raise their voices with supermarkets directly to let them know that they care about pesticides and want retailers to take action. In 2023, we once again ran our online action calling for an end to the sale of garden pesticides – over 35,000 emails were sent in 2023. We also ran an action calling for supermarkets to ban bee-toxic pesticides from their supply chain which garnered 17,000 emails. As detailed above, M&S, Co-op and Sainsbury's have all placed further restrictions on a number of bee-toxic pesticides since receiving these emails from their customers.

We continue to lobby all ten of the UK's biggest supermarkets. This year we met at least once with the following supermarkets; Aldi, Asda, Morrisons, Sainsbury's, Tesco and Waitrose. We also began sending 'horizon scanning' documents to supermarkets twice per year which outline upcoming changes in UK and EU regulations as well as what's coming up in terms of international frameworks and conventions.

#### **Plans for 2024**

We plan to publish our next supermarket ranking towards the end of 2024. It is a huge piece of work starting with designing the survey itself which, this time around, will be stripped back to put more focus on the topics that have the greatest impact in terms of reducing pesticide related harms. A number of new topics that align with other areas of our work will also be added, for example pet medicines and whether supermarkets are using amenity pesticides around their stores and car parks. In order to increase public engagement around the ranking, our plan is to this time mark supermarkets on their efforts under three main headings - protecting consumer health, protecting the health of farmers and agricultural workers and protecting the environment, all emotive topics that resonate with the public. When the ranking launches, we will provide mechanisms for the public to contact supermarket CEOs directly calling for them to take action to reduce pesticide harms.

In addition to the survey and ranking, we will also continue our bespoke advocacy with individual supermarkets. This involves providing detailed advice to their technical staff on a range of issues including how to phase out the most hazardous pesticide from their global supply chains and ways in which they can better support their suppliers to adopt non-chemical alternatives. Our advice is provided through a range of methods including regular face-to-face meetings and written submissions.

Following great feedback from supermarkets, we will continue to provide our 'horizon scanning' service, looking ahead to key changes within EU, UK and international legislative and regulatory frameworks to help supermarkets ascertain which particular chemicals are likely to face imminent restrictions.

We will continue our efforts with the Co-op to trial our pesticide poisoning app and look forward to having results from the trial to share with other supermarkets by the end of 2024

### *1.3 Local councils go pesticide-free as part of a long-term strategy to achieve national ban on urban-pesticide use*

#### **Significant achievements and activities 2023**

2023 was a positive but also challenging year for the Pesticide-Free Towns (PFT) campaign. On the one hand, the levels of interest in urban pesticides continued to grow amongst both members of the public and councils. Recognition of the biodiversity crisis, and the potential role of urban nature in helping to alleviate it, has never been so widespread. As a result, we are increasingly approached by local authorities seeking our help to go pesticide-free and reducing the need for active outreach, which characterised the early years of the campaign. On the flipside, however, the campaign experienced some external setbacks. UK councils are facing an unprecedented financial crisis with many declaring bankruptcy and freezing their pesticide reduction programmes. In addition, the EU granted glyphosate an additional ten-year license, a decision that some UK councils have chosen to misinterpret as guaranteeing its safety. Subsequently, a few councils returned to using pesticides, which the British press has reported on with unexplainable glee.

Despite this, the PFT campaign made great progress in 2023. Thanks to our efforts, an additional 17 UK councils either went entirely pesticide-free or implemented measures to significantly reduce pesticide use. The list includes Wandsworth, Westminster and Kingston-upon-Thames (London), Solihull, Exeter, Plymouth, Manchester City, Norfolk, Surrey and Devon County Councils. A total of 107 UK councils have now taken action to reduce or end urban pesticide use (28% of the UK's 382 local authorities).

In addition to these councils, PAN UK has also provided direct advice, bespoke guidance and inspiration to an additional 30 councils on a range of areas, including how to design trials of non-chemical alternatives, what to include in a pesticide policy and assistance drafting council Motions banning pesticide use. Many of these councils have taken small steps forward including the London boroughs of Barnet, Havering, Islington, Croydon and Southwark.

We worked hard to grow the PFT network and succeeded in establishing 14 new PFT campaigns over the past year. We are now supporting PFT campaigners in 143 locations around the UK, providing them with expertise on both technical matters and strategy and attending local events and council meetings to support their efforts. We ran campaigner catch-up events quarterly and sent out four PFT newsletters in 2023. The campaign's Facebook group remains extremely active and has now grown to over 1,200 members. In addition to supporting PFT campaigners, we have also found ways to engage members of the public who have less time to give. We host an e-action on our site which enables people to quickly and easily contact their elected councillors. We were chosen to feature in Transform Trade's 'Injustice Advent Calendar' which resulted in 3,000 emails being sent to councillors across the country.

While we continue to work with councils and campaigners across the UK, we made a strategic decision to focus significant attention on London on the basis that banishing pesticides from the capital would be a huge step towards securing a nationwide ban. Of the city's 32 boroughs, three are now entirely pesticide-free, six have significantly reduced their use and an additional nine have implemented some measures. PAN UK is now engaging directly with 26 borough councils and supporting PFT campaign groups in 16 boroughs. We have also managed to secure the official support of 50 local and national organisations for the Pesticide-Free London campaign.

In 2023, we ran a series of major activities for London-based councillors and council officers that have enabled us to achieve these results. They included two half-day, in-person workshops aimed at councils new to the PFT

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campaign and two site visits to London boroughs that are already pesticide-free so other councils can see how it's done. We also launched the Pesticide-Free London Leaders' Network, a safe space for London councils that have made significant progress towards going pesticide-free but are yet finish the job. Six councils attended the inaugural meeting and an additional six have expressed an interest.

We continued to expand our suite of materials aimed at both campaigners and councils. In July we launched our innovative Pavement Plant Guide, with 150 people in attendance. The guide helps councils, other land managers and members of the public identify which 'weeds' need to be removed to protect accessibility or infrastructure versus those that pose no risk and bring biodiversity benefits and should therefore be left to grow. We worked with an urban botanist to produce the guide which is the first of its kind and has been incredibly well-received by councils and the public alike. We also published a guide to help councils keep costs down while going pesticide-free, which is vital in the current economic climate.

In addition to the huge amount of local-level work we have also kept up pressure on the UK government and devolved administrations to ban urban pesticides. In 2023, we made particular progress in Wales as a key step towards a UK-wide policy.

**Plans for 2024**

At the local-level, we will continue to provide bespoke advice and technical guidance to councillors, council staff and other major, urban land managers on how to end pesticide use in towns and cities and boost urban biodiversity. We have repeatedly seen the power of peer-to-peer learning, so will use our convening power to create additional opportunities for councillors and council officers to come together and share learnings.

Given the progress we are making, our proactive focus on London will continue. We will hold at least three meetings of the Pesticide-Free London Leaders Network while expanding the membership to additional councils. In 2024, we are aiming for two London boroughs to end pesticide use all together and to persuade an additional five to take tangible steps towards going pesticide-free that go beyond just commitments.

We will continue to expand our suite of materials and plan to publish guides to help both schools and university campuses to go pesticide-free. Our pets work – which in 2023 focused on tick and flea treatments – will relaunch over the summer, this time focused on accidental poisoning of pets in urban areas which gives the PFT campaign a new angle and the potential to reach new audiences.

We also plan to increase our efforts on achieving a national ban on urban pesticide use. As mentioned above, the Pesticide Collaboration will be launching a high-profile, national campaign drawing in large member organisations such as RSPB. We will make sure to create opportunities for existing PFT campaigners to add value to the national-level campaign. We will also feed in case studies and learnings from our many years of working on this issue at the local level and mobilise existing pesticide-free councils to lobby national government and parliamentarians for a national ban. Ultimately, with the goal of building support in Westminster for banning urban pesticide use.

## **Goal 2: To reduce pesticide use and related harms in agriculture internationally**

2023 was a momentous year for global pesticide policy (see 2.1).

We can confidently communicate the benefits of agroecological approaches because we develop and test them with thousands of farmers. Our partnerships in Ethiopia and Benin have not only had very positive impact on thousands of participating farmers but also been crucial to informing our approach and enabling us to develop and test new tools and training resources. We are increasingly using our tools and experience to position ourselves as 'knowledge partners' that can support the wider adoption of good practice e.g. within sustainability standards and UN programmes.

### *2.1 International Institutions, national authorities and mechanisms support the reduction of pesticide use, the adoption of agroecological methods and the elimination of HHPs in agriculture*

#### **Significant achievements and activities 2023**

##### Historic Global Commitments on Chemicals, Pesticides, and Agriculture

The recent Climate COP28 (UNFCCC), the new Global Framework on Chemicals (GFC) and the Global Biodiversity Framework all now demand stronger action from the agriculture sector to address the triple planetary crisis of climate change, chemical pollution and biodiversity loss. PAN UK played an important role in securing new commitments on Highly Hazardous Pesticides (HHPs) and agroecology in the latter two processes in particular. The synergies that now exist between these policy processes provide valuable new opportunities to push for stronger action.

In 2021 we were told by the Pesticides Registrar for Trinidad and Tobago that the authorities were using data we had collected on acute pesticide poisoning with the University of the West Indies in their review of certain HHPs. This data provided post registration surveillance information that was previously unavailable. As a result, five Highly Hazardous Pesticides (HHPs) were identified for phaseout; paraquat, methomyl, oxamyl, alpha cypermethrin and thiodicarb. The national ban fully came into force in 2023.

Since 2021, PAN UK has worked in eight more countries to collect similar data on acute pesticide poisoning. In 2023, we worked with FAO to tackle problems caused by HHPs in Central Asia. We researched potential alternatives to two important HHPs in the region and supported local partners to use our mobile app T-MAPP (Tool for Monitoring Acute Pesticide Poisoning) to collect data on acute pesticide poisoning among farmers and farm workers in Kyrgyzstan, Kazakhstan and Tajikistan. We are working with national authorities in those countries to alert them to the hazards caused by certain pesticide products and to support them to identify safer alternatives.

##### *The Global Framework on Chemicals (GFC)*

The GFC was adopted at the 5th International Conference on Chemicals Management (ICCM5) in September 2023 to replace its predecessor 'SAICM'. This is the preeminent UN policy instrument for chemicals and waste for the post-2020 period. The GFC and its resolutions incorporate several historic policy commitments to reform chemicals trade, pesticides use, and agriculture. Key among these are:

- Target A5: 'by 2030, Governments work towards notifying, regulating or prohibiting the export of chemicals they have prohibited nationally, in line with their international obligations'.

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- Target A7: 'by 2035, stakeholders have taken effective measures to phase out highly hazardous pesticides in agriculture where the risks have not been managed and where safer and affordable alternatives are available, and to promote transition to and make available those alternatives'.
- Target D5: stipulates that 'By 2030, Governments implement policies and programmes to increase support to safer and more sustainable agricultural practices, including agroecology, integrated pest management and the use of non-chemical alternatives, as appropriate.'

A Global Alliance on Highly Hazardous Pesticides will also be established as a voluntary multi-stakeholder initiative to spearhead the phase-out of HHPs in agriculture, and to increase support for alternatives to pesticides, agroecological farming and Integrated Pest Management (IPM).

*Convention on Biological Diversity (CBD)*

Thanks in part to PAN UK's advocacy, the 2022 Kunming-Montreal Global Biodiversity Framework (KMGBF) now includes targets for the reduction in the risk from pesticides and highly hazardous chemicals and a substantial increase in the practice of agroecology. Our focus in 2023 was on the development of a robust monitoring framework in relation to the key targets plus a favourable interpretation of the targets as they are addressed in national biodiversity action plans (NBSAPs).

*COP28 UNFCCC*

In November, PAN UK supported partners from PAN International who attended COP28 and produced a briefing paper on how prioritising agroecology in agricultural and food system transformation can help reduce greenhouse gas (GHG) emissions and increase resilience to climate change.

**Plans for 2024**

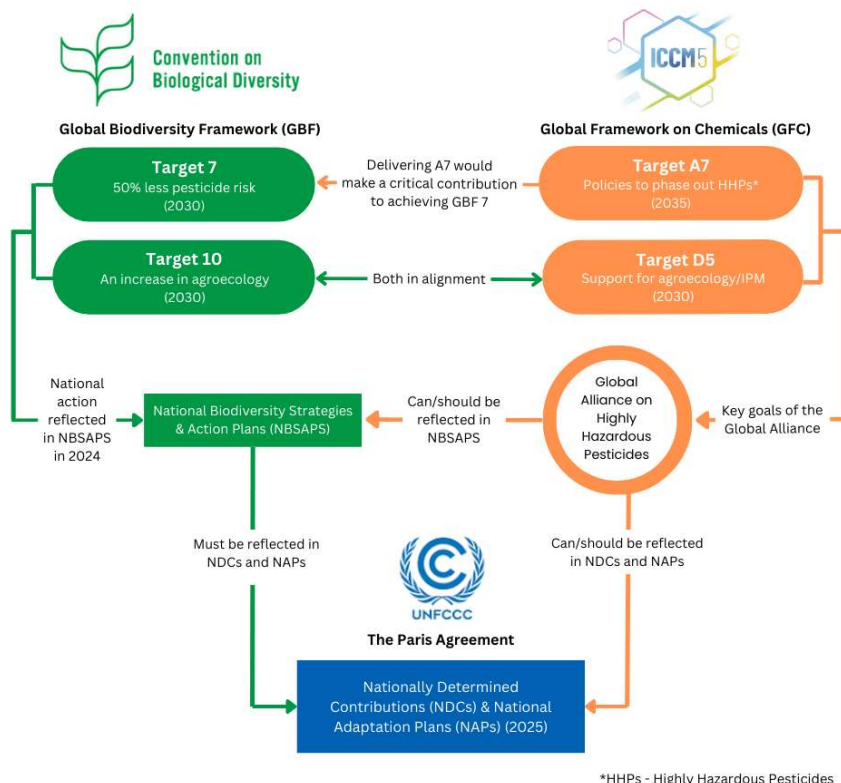
The fact that these three key global processes all now recognize the central importance of adopting sustainable agricultural systems and addressing the harms caused by pesticides gives us a much stronger position to work from. Our main objective in 2024 will be to ensure that the new global commitments on pesticides and agroecology are interpreted in a robust way within the relevant monitoring frameworks and are adequately reflected in national planning and reporting mechanisms (see figure on next page).

Another key objective in 2024 is to ensure that the UN FAO establishes an effective multistakeholder Global Alliance on HHPs as mandated by GFC; to secure a central position for PAN UK in its operation; and to encourage relevant countries and organisations to participate. We are also working with national authorities and sustainability standards to identify the most harmful pesticides and replace them with safer alternatives. We will work with these actors to share such information with other countries around the world – including by publishing peer reviewed papers identifying best practice and effective solutions.

The new Global Framework on Chemicals received almost no media coverage last year despite representing the most significant global commitment on chemical pollution since 2006. Generating compelling narratives and engaging with a range of audiences is vitally important to elevate our work with decision makers and attract resources. However, our topics often seem offputtingly complex to the uninitiated. Therefore, we plan to organise online events this year to explain key issues and establish relationships with target groups including journalists, decision-makers and donors.



**Integrating the GFC and Global Alliance on HHPs into Biodiversity and Climate Action**



**2.2 Key international supply chain initiatives prohibit the use of HHPs, reduce pesticide use and promote the use of alternatives to pesticides**

**Significant achievements and activities 2023**

Private sector actors have enormous influence on farmers' practice and, if they choose, can deliver improved practice at a scale and pace that even governments struggle to achieve. Sustainability standards, for example, can reach millions of farmers around the world and prohibit the use of certain pesticides and/or promote good practice and training.

PAN UK worked closely with a number of sustainability standards during 2023 to encourage them to strengthen their pesticide policies and provided tailored support to assist in helping their farmers to reduce reliance on pesticides.

PAN UK sits on the Council of the Better Cotton Initiative and was active in the revision of its standard and the development of its new strategy. The new revised standard for its 2.2 million cotton farmers in 22 countries comes into force in mid-2024 and includes the following commitments:

- Highly Hazardous Pesticides that meet criteria on acute toxicity are prohibited
- Highly Hazardous Pesticides that meet hazard criteria for chronic health are phased out by 2028

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- Where pesticides meet PAN's criteria for HHPs that cause harm to the environment mitigation measures must be implemented
- An Integrated Pest Management (IPM) strategy is developed and implemented which helps to grow a healthy crop, discourages the build-up of pest populations and diseases and preserve and enhance populations of beneficial organisms. Farmers must be made aware of non chemical methods (for example, biological, physical and cultural) for managing key pests, and these methods should be prioritised as part of the IPM strategy.

Alongside the standard revision, PAN has pushed for greater investment in farmer training in IPM/ agroecological methods and is working with BCI to test and adapt tools to help BCI implementing partners to support better farmer practice with respect to pest management.

Alongside this work, PAN UK also engages with other cotton standards including the Organic Cotton Accelerator and the Aid by Trade Foundation.

Nine sustainability standards currently form the IPM Coalition under ISEAL. These nine organisations (which include Fairtrade, Rainforest Alliance and the Global Coffee Platform (GCP)) has publicly committed to the elimination of HHPs and the promotion of more sustainable alternatives. In 2023, PAN UK supported the coalition in the development of a new strategy to stimulate action to address HHPs.

PAN UK has a longstanding engagement with the Global Coffee Platform to encourage it to improve standards on pesticides. GCP has committed to phasing out HHPs by 2030. PAN UK sits on the Global Coffee Platform's Pesticide Action Group to support it to meet the commitment on HHPs and promote agroecology as a part of its phase-out strategy.

PAN UK provides support to the Chocolate Scorecard (coordinated by Be Slavery Free) which ranks chocolate companies on their performance in relation to various criteria, including agrochemical management, in order to drive better practice.

#### **Plans for 2024**

We will continue to engage with standards and other supply chain actors to secure stronger commitments to reducing reliance on pesticides, phasing out HHPs and promoting agroecology. In particular, we will press them to increase resources for farmer training in agroecological practices. In addition to close direct engagement with certain standards, we will make the case for a transition to agroecological practice based on case studies from our own projects and we will encourage suitable actors into global spaces such as the Global Alliance on HHPs in order to advocate for higher standards on HHPs and agroecology and to share learning and experience.

### ***2.3 Strengthened evidence base on pesticide-related harms and alternatives to pesticide use to underpin PAN UK and others advocacy***

#### **Significant achievements and activities 2023**

PAN UK's T-MAPP (Tool for Monitoring Acute Pesticide Poisoning) is a mobile phone app that collects data that is generally missing from other sources. The data is vital to tackling pesticide related harms, allowing users to better understand pesticides in use and their acute effects on human health. T-MAPP increases the rate at which data can be collected and the speed of processing, allowing for swift, informed and targeted action. It also ensures that critical information is collected in a standardised way for analysis across location and time. T-MAPP currently operates in eight languages. Thanks to T-MAPP, we believe that we currently have the largest database of incidents of acute pesticide poisoning in the world.

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In 2023 it was used to collect data in three Central Asian countries where we are working with the national authorities to address harms caused by HHPs. We also established new projects in collaboration with the Centre for the Prevention of Pesticide Suicides and national authorities in Nepal and Sri Lanka.

We are using T-MAPP to identify and publish evidence in relation to pesticides that are known to be associated with large numbers of incidents. This has included policy briefings for decision-makers and peer-reviewed papers.

As well as collecting evidence of the harms caused by synthetic pesticides, we also continued to identify safer alternatives and practices. This included systematically tracking the economic benefits of agroecological practice in our field programmes in Ethiopia and Benin. The cost of synthetic pesticides and fertilisers, which are derived from petrochemicals, escalated rapidly in 2022 and there was a shortage of supply in many countries including Ethiopia in 2022/23. This has made the economic case even stronger for switching to locally sourced, organic alternatives.

PAN UK works with partners OBEPAB in Benin where we have supported almost 9,000 conventional cotton producers to convert to organic cotton production and to establish diverse farming systems that better meet their needs for food and income and increase resilience to climatic shocks. The results are impressive. In a recent survey, the net income for organic cotton producers was three times higher than conventional producers and the return on investment is an estimated £9.40 per £1 spent. If farmers' other crops are included in the calculation then the return on investment rises to over £22 per £1 spent. A follow up survey will be conducted in 2024.

In Ethiopia we work closely with PAN Ethiopia to support cotton and vegetable producers to replace hazardous pesticides with agroecological methods. The cost of synthetic fertiliser has almost doubled in Ethiopia since 2020 and the supply of synthetic pesticides has been disrupted. There is keen interest among farmers and government agricultural services in cheaper, safer, locally sourced alternatives. Droughts and erratic rainfall are becoming increasingly common, so supporting farmers to establish diverse and resilient farming systems is also critically important.

PAN's organic cotton project has trained over 8,500 farmers in agroecological practices in the last decade and established Ethiopia's first certified organic cotton production. A recent survey of 240 cotton farmers showed that trained, lead farmers produced 36% higher cotton yield per ha compared to untrained farmers, demonstrating benefits of the agroecological methods even in the very challenging growing season of 2022. The six co-operatives we set up enable members to access loans and sell their cotton jointly to interested buyers on better terms than the open market.

A second Ethiopian project supports over 1,200 vegetable producers in the ecologically sensitive area around Lake Ziway to grow healthier crops and replace HHPs with effective, safer and sustainable methods. The training has resulted in a 73% reduction in use of insecticides and 17% reduction in use of fungicides among farmers participating in the Farmer Field Schools – a quarter of surveyed farmers had eliminated insecticide use altogether.

One of the most important elements in all of our field projects is training field officers and farmers to identify beneficial invertebrates and pests. An appreciation of the role of natural enemies in keeping pest populations in check leads to a much more sustainable approach to pest management and a more positive attitude to agrobiodiversity. Rather than spraying pesticides at the first sign of an insect in the crop, farmers begin to see the value of diverse insect populations and of providing vegetation habitat for beneficial insects. If they unnecessarily disrupt these natural systems of control they risk making the pest problem worse. Mr Ewnetu Tsegaye, a Government Agronomist from the Department of Agriculture in Southern Ethiopia told us ' One of

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the most important contributions from PAN is that they have equipped us with knowledge and made all of us researchers, the farmers as well as skilled employees.'

Pesticides are known to damage soil microorganisms that are vital for nutrient cycling and soil health. PAN UK works closely with its partners in Ethiopia and Benin to address soil health, since crops grown in healthy soils are less likely to suffer pest and disease problems and are better able to compensate for any damage. For example, we have supported PAN Ethiopia to introduce vermicomposting to farmers and assess its impact on crop production. In onion trials, yields after three seasons have outperformed fields with synthetic fertiliser and saved farmers money. In Benin, our partners OBEPAB have collaborated with local soil scientists to tailor its farmer training to improve soil health. A recent multi-location soil analysis revealed that the mean soil organic carbon in organic farms is 49% higher than conventional farms and the organic soils showed better results in terms of soil pH and soil nitrogen content, too.

In Ethiopia we provide technical support to a project run by Bees for Development, which promotes agrobiodiversity and livelihoods in Amhara Region. It helps farmers and beekeepers by supporting local farmers growing vegetables and food staples to transition away from bee-harming pesticides. This project is helping to support producers by testing and adapting agroecological pest management approaches alongside work to monitor honeybees and other pollinators. In Benin, research is being conducted by our partners, OBEPAB, in collaboration with university researchers to determine the impact of pollinators on cotton yields.

#### **Plans for 2024**

Our priority is to secure new funding for 2025 in order to continue the valuable collaboration with partners in Ethiopia and Benin to test innovations; deliver effective training and support to cotton and vegetable farmers in IPM/agroecological practice; and to measure the impact. We will continue to use evidence and experience from the field to develop training resources and tools in order to disseminate learning and good practice more widely. We will also use the evidence to support our advocacy messages.

PAN UK will implement agreements to use T-MAPP with partners in Sri Lanka, Nepal, Morocco, Central Asia to collect data on acute pesticide poisoning among farmers and farm workers and to use the information to advocate for targeted regulatory measures to reduce harms from pesticides.

The team will continue to develop new training resources and to adapt field tools to encourage wider uptake of agroecological methods, which can build climate resilience. We will also continue to publish a variety of communications, including peer-reviewed papers, to offer pesticide regulators and other decision makers evidence of the benefits of replacing certain HHPs with safer alternatives.

## **Fundraising review**

The majority of our funds are provided by trusts, foundations and institutional donors and these are raised through direct approaches, in response to requests for proposals from these organisations or as unsolicited donations. We raise a small but important proportion of our income each year from individual giving. Most of this income is unsolicited although we undertake an annual Christmas appeal designed to increase donations. For this appeal, fundraising communications were sent electronically to existing supporters and social media was used to raise awareness of the campaign. The original communications were followed up once, but we took great care to ensure that we protected the public from undue pressure and persistent communications. No complaints were received regarding the fundraising activity undertaken in 2023 and we are satisfied with the success of this campaign.

We use a supporter database to manage communications, including those related to fundraising, with our supporters. This is a key tool in ensuring the quality and success of our communications.

We are not currently registered with the Fundraising Regulator as this is a relatively minor area of work for us. We have received advice from a fundraising consultant regarding approaches to adopt and how to ensure our fundraising activity is effective and legal.

We renewed our focus on generating unrestricted income in 2021 and set up an unrestricted income working group to consider all aspects of this area in more detail. This group has supported fundraising activity that has taken place during the year and has also been used to generate ideas for additional activity or improvements that could take place.



## **Financial review**

Our income for the year was £1,408,534, which was significantly higher than the previous year and the highest figure that PAN UK has recorded in recent memory. The increase in total income primarily reflects the growth of the organisation to 15 staff members in 2024.

Restricted income was slightly down year on year as a result of timing differences in the receipt of income (i.e. we received around £160,000 of income at the end of 2022 to fund 2023 expenditure) but unrestricted income was significantly higher. Unrestricted income was £366,445 in 2023 compared with £83,794 in 2022. This is primarily the result of two of our longstanding donors providing unrestricted rather than restricted funding and the receipt of a grant of £50,000 from the Esmee Fairbairn Foundation to respond to cost of living pressures. We also received, at the very end of 2023, an unrestricted grant of £110,000 that was applied for as part of the funding for 2024. This has increased unrestricted income in 2023 and will leave to an equivalent deficit in 2024.

Total expenditure for 2023 was significantly higher than in 2022 (£1,391,110 in 2023 compared to £1,060,062 in 2022). This growth was driven in the main by increases in expenditure associated with Goal 2 (international). These increases resulted from:

- The recruitment of three additional staff in 2023 (a Digital Product Officer, an International Advocacy Manager and a PAN International Co-ordinator, who is based at PAN UK); and
- An increase in grants to partner organisations of £218,423. Grants to partners are where we work with local organisations to reduce pesticide use in agriculture in countries outside of the UK. These organisations are partners in the planning and implementation of these activities and are best placed to deliver activities at field level. In 2023, we have seen the continued growth of our cotton projects in Benin and Ethiopia, us take on the administration of a funding stream on behalf of the wider PAN International network and us undertake a project with the United Nations Food and Agriculture Organisation in Central Asia.

The overall increase in expenditure has been 85% funded by restricted funds with the remainder funded by unrestricted funds. The increase in expenditure charged to unrestricted funds is primarily the cost of staff working on international supply chain activities under Goal 2 for which we used unrestricted funds to cover the cost.

Overall, we saw a net increase in funds in 2023 of £17,424 split between an increase in unrestricted funds of £199,644 and a decrease in restricted funds of £182,220. As noted above, £110,000 of the increase in unrestricted funds is the result of receiving an unrestricted grant at the very end of 2023 that we are intending to use to fund expenditure in 2024. The reduction in restricted funds was the result of receiving funds at the very end of 2022 to fund expenditure in 2023 and so was anticipated at the start of the year.

Total funds carried forward at the year-end were £1,069,737, of which £727,112 was unrestricted. These reserves are largely held as cash.

## **Reserves policy**

Reserves are that part of a charity's unrestricted funds that are freely available to spend on any of the charity's purposes. These funds are important to a charity because they support the charity in managing the risk of insolvency, service closures, etc. in the event of future financial difficulties.

Each year, as part of the annual budget process, we undertake a review of the key risks facing the charity and the range of potential financial impacts of these risks. Once completed, the individual risks and ranges are

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reviewed together to determine the potential exposure of the organisation and, therefore, the level of reserves that should be held.

Our financial model is based on securing restricted funding to cover organisational and salary costs. This funding is often in the form of large grants of defined length and so there is a risk of funding gaps appearing if a grant ends without an immediate replacement. We manage this risk by seeking to diversify funding streams, seeking out longer term funding and increasing our unrestricted income but we also need to hold reserves to manage any gaps.

In addition to this risk, we also hold reserves to manage the risk of unforeseen operating costs, especially staff costs, and to support the management of working capital on large grants where we have to pre-finance expenditure before receiving the income.

Having made an assessment of the potential financial impacts of these risks and considered how these might materialise, we have determined that we should hold reserves in the range of £400,000 to £575,000. This is roughly equivalent to six to nine months of the total salaries plus core organisational costs budgets. The significant increase from last year reflects the fact that the staff team has increased in size by 25% in 2023 and that staff salaries have increased as a result of cost of living pressures.

The current free unrestricted reserves are £727,112 (all unrestricted reserves are free as there are no designations and the net book value of fixed assets is nil), which is above the target range. £110,000 of this relates to unrestricted income received at the very end of 2023 intended to fund expenditure in 2024 and so we expect an equivalent deficit on unrestricted funds next year. Removing this would leave effective unrestricted reserves of £617,112, which is still above the target range.

We have established a set of criteria to be used to guide the expenditure of these unrestricted reserves to avoid spending for spending's sake. In 2024 we are intending to use a portion of these reserves to support the extension of the contract for a member of staff working on a strategically important piece of work that we are intending to grow and the recruitment of a new Communications Assistant role. Otherwise, we are mindful of the fact that all restricted funding streams for Goal 2 activities are coming to an end between now and April 2025, meaning that we face a significant level of financial risk over the coming two years. Until we have secured follow on funding for these activities we will be cautious in drawing down too much on our unrestricted reserves.

## **Going concern**

We have worked hard to develop a strong and resilient organisation and to build unrestricted reserves. This is challenging for PAN UK given the difficulties in building an unrestricted reserve whilst being reliant on restricted funding. However, the organisation has been fortunate to receive many one-off items of unrestricted income in recent years and has delivered strong underlying performance, with full recovery of costs on restricted funds. This has helped us to generate and maintain healthy levels of unrestricted reserves that ensure that PAN UK will remain a going concern.

The Board reviews the financial performance of the organisation and future funding on a quarterly basis, based on agreed contracts and estimates of potential future funding based on the best available evidence. Having prepared detailed projections for 2024 and considering what we know already for 2025 – including confirmed contracts and a moderate and realistic estimate from pending funding applications and other sources, plus an estimate of likely inflation impacts – the board of Trustees considers that there is adequate funding to continue operating for the next twelve months. The accounts have therefore been prepared on a going concern basis.

## Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finance of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk assessment is reviewed regularly at senior management and Board level, the severity of the risks are assessed and mitigations are determined and the implementation is monitored.

The table below highlights some of the most significant risks that have been identified and the key mitigations that are in place:

<b>Risk</b>	<b>Mitigations</b>
Restricted grants end without a replacement lined up.	Review of reserves policy to consider appropriate level of reserves to hold to manage this risk. Focus on securing funds from new donors and increasing the number of multi-year grants.
Health, safety or security issues arising during overseas travel	Travel policy developed including measures such as: improved risk assessments, mandatory travel training, review of corporate travel insurance.
Natural disasters, conflict or disease in project area prevents effective delivery of projects	Situations closely monitored with project partners. Contingency plans considered in project designs. Engagement with donors on project risks.
Funders objectives not achieved	Development and implementation of a strong project management system. Regular communication with funders to ensure priorities are understood and that any challenges in implementation are communicated.
Breaches or loss of the T-MAPP database or the source code	Data regularly backed up and migrated. Source code is held separately by PAN UK.
Breach of IT network – website hacked, ransomware, viruses etc	IT usage policy in place. Contract with IT service company to provide external expertise. Regular back ups of core data. Anti-virus software installed on all computers.

## **Structure, governance and management**

The charity is constituted as a charitable company limited by guarantee, and was set up by a Memorandum of Association on 14 July 1986. It is governed by its Articles of Association as amended by special resolutions of 2 December 2009, 15 February 2000 and 13 April 1989. Legal responsibility for the management and stewardship is vested in the Board of trustees.

The Board consisted of eight trustees as at 31 December 2023 (the maximum number is 12). The names of the trustees who served during the year are set out later in this annual report. The Board met five times in 2023.

Decisions of the board are made by consensus. The Executive Director prepares a brief of the issues and decisions required. These may then be discussed with the Chair of the Board and/or the Treasurer of the Board before circulation to the full Board. In cases where a decision is required between Board meetings, all members are circulated with information and feedback given.

The Board delegates the day-to-day running of the charity to the Executive Director, who is recruited and appointed by the Board. The Executive Director reports regularly to the trustees on the financial and operational performance of the charity, and where necessary, other staff report to the trustees on issues appropriate to their work area. The Board has an outline schedule for the meetings held each year that ensures that the Board is able to fulfil its responsibilities.

### **Recruitment and appointment of trustees**

We aim to recruit trustees from organisations which represent the constituencies it seeks to serve (health, environment, development organisations and trades unions), as well as members who will bring specific expertise (e.g. media, financial, management, pesticide-related). Members of the Board give their time voluntarily and are not remunerated beyond repayment of expenses to cover travel to meetings.

The Board has in place a skills matrix which details the skills it has identified as being essential for the governance of the organisation. Each trustee has assessed themselves against each skill and perspective area to identify those areas which are represented poorly and which are strong, which informs the process of recruitment. Other considerations for the Board with respect to trustee recruitment are the social, gender and ethnic mix of the board. This information is used to help guide trustee recruitment strategy. Trustees are sought via PAN UK's website, through PAN UK's organisational networks, via trustee and other search websites and occasionally through advertising.

### **Induction and training of trustees**

Once recruited, trustees are required to participate in an induction programme. Each trustee is issued with an induction pack which includes the following documents:

- Charity commission guidance for trustees The Essential Trustee (CC3)
- It's your decision: charity trustees and decision making (CC27)
- Memorandum and articles of association
- Latest audited accounts and trustees' report and latest management accounts
- Minutes of recent meetings
- Summary of PAN UK strategy Risk register
- Trustee list and staff list

In addition, new trustees are invited to meet with key staff and to visit the offices.

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A 'Board update' is provided to each Board meeting with progress reports and activities of each project, publications, outreach activities, funding and donor news, and relevant organisational matters. Management accounts are also provided at each meeting.

Trustees are encouraged to identify development needs which PAN UK seeks to meet.

## **Key management personnel**

The Trustee Board are responsible for setting pay for key management personnel. Pay for key management personnel will always be discussed and agreed during the Trustee Board meetings. In 2019, the Board approved the creation of a new staff / salary structure including five separate salary bands. The salary bands were benchmarked through comparison with peer organisations and the NICVA pay scale. Each role was assigned to a salary band based on the job description and responsibilities of that role. This includes the key management personnel. These salary bands took effect from 1 January 2020. The salary bands, and individual salaries, have been reviewed at the end of each year and a cost of living allowance increase set. PAN UK undertook a new benchmarking exercise in 2023 to ensure that staff salaries have remained fair and competitive during this period of challenging inflation and the different responses that organisations have had to this. The overall conclusion of this was that, with one exception, the salary bands have remained appropriate.

For 2024, a cost of living allowance increase of 4% plus a non-consolidated one-off of £600 for non-senior management staff has been approved by the Board to take effect from 1 January 2024.

## **Related parties and relationships with other organisations**

PAN UK plays a significant role in the global Pesticide Action Network (PAN). The global PAN consists of five Regional Centres, located in Africa, Asia and the Pacific, Europe, Latin America and North America. While each of the five Regional Centres is institutionally independent, they maintain regular coordination and collaboration. They have formed an institutional umbrella body 'PAN Regional Centres', but it has a limited turnover and does not employ staff. PAN UK has established joint programmes and projects with separate PAN Regional Centres, in particular PAN Africa and its member organisations, and in these cases funds and activities are specified in separate contracts.

PAN UK also seeks to work with other organisations on joint projects, where the projects fit the overall goals of all organisations involved. PAN UK is part of a number of coalitions and multi-stakeholder initiatives, and takes an active role in, for example, Sustain; the alliance for better food and farming, the Global Coffee Platform and the Better Cotton Initiative.

## **Public benefit**

We develop our strategic plans to ensure that we provide public benefit and achieve our objectives. When reviewing our aims and objectives, and in planning activities and setting policies for the year ahead, the trustees confirm they have referred to the guidelines contained in the Charity Commission's general guidance on public benefit.

## **Diversity, equity, inclusion and justice**

PAN UK is committed to social justice and doing whatever it can to promote diversity, equity and inclusion and oppose racism and other forms of discrimination in our programmes and within the organisation. In putting this into practice, PAN UK views diversity in its broadest form which includes, but is not limited to, the consideration of race, nationality, gender, age, class, disability, sexuality, language and educational background.



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PAN UK established a diversity working group in 2021 to consider how we can turn this commitment into a reality within the organisation. Over the past two years we feel that we have picked off most of the low hanging fruit that existed within the organisation and now have a decision to make on what the focus of our work should be. In order to inject more momentum and ownership into this process we have changed the way we manage this process so that the whole staff team is involved in the decisions around which areas to focus on and then sub-groups of staff are created of staff who have most expertise on whatever area we choose to look at. This process has recently started and we will be selecting the next priorities early in 2024.

PAN UK is also a contributor to the RACE (Racial Action for the Climate Emergency) report, which seeks to increase racial diversity within the environmental movement. We gather diversity data from staff and trustees in order to make a submission to the report each year regarding the diversity of the organisation and this contributes to sector wide statistics. Part of our submission also looks at the actions that the organisation is taking to improve diversity. In 2023, the RACE report published transparency cards for each organisation that took part and the one for PAN UK can be found at <https://www.race-report.uk/transparency-cards/pesticide-action-network-uk>. Given the small size of the staff team at PAN UK, this does not include staff statistics but it does provide detail on the steps that the organisation has taken to date.

## Key people and suppliers

<b>Trustees</b>	Barbara Dinham, Chair Edward Moore, Treasurer Lasse Bruun Elizabeth Gadd (resigned 30 May 2023) Sondhya Gupta Stephanie Morren Vera Ngowi Christopher Stopes Anthony Youdeowei
<b>Company Secretary</b>	Keith Tyrell
<b>Registered office</b>	Brighthelm Centre North Road Brighton BN1 1YD
<b>Telephone</b>	01273 964230
<b>Website</b>	<a href="http://www.pan-uk.org">www.pan-uk.org</a>
<b>E-mail</b>	<a href="mailto:admin@pan-uk.org">admin@pan-uk.org</a>
<b>Company registration number</b>	02036915 (England and Wales)
<b>Charity registration number</b>	0327215
<b>Auditors</b>	Goldwins Limited Chartered Accountants 75 Maygrove Road West Hampstead London NW6 2EG
<b>Bankers</b>	Co-operative Bank Plc City Office 80 Cornhill London EC3V 3NJ  National Westminster Bank Plc Brixton Branch 504 Brixton Road London SW9 8EB  Triodos Bank Deanery Road Bristol BS1 5AS

## **Statement of responsibilities of the trustees**

The trustees (who are also directors of Pesticide Action Network UK for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Auditors**

Goldwins limited were re-appointed as the auditors of the charitable company during the year and have expressed their willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 30 May 2024 and signed on their behalf by;



Barbara Dinham, Chair

## **Independent auditor's report**

### **To the members of Pesticide Action Network UK**

#### **Opinion**

We have audited the financial statements of Pesticide Action Network UK (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended.
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- Have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other Information**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of

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the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

**Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than

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the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Anthony Epton*

Anthony Epton (Senior statutory auditor)

for and on behalf of

**Date: 5 June 2024**

**Goldwins Limited,  
Statutory Auditor,  
Chartered Accountants,  
75 Maygrove Road,  
West Hampstead,  
London, NW6 2EG**

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**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)**  
For the year ended 31 December 2023

		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	336,353	-	336,353	53,803
Charitable activities:					
Goal 1 (UK)	4	-	267,790	267,790	371,343
Goal 2 (International)	4	22,309	774,299	796,608	742,648
Information provision	4	-	-	-	50,000
Other trading activities	5	531	-	531	77
Investment income	6	7,252	-	7,252	4,077
<b>Total income</b>		<b>366,445</b>	<b>1,042,089</b>	<b>1,408,534</b>	<b>1,221,948</b>
<b>Expenditure on:</b>					
Raising funds	7	1,161	-	1,161	632
Charitable activities:					
Goal 1 (UK)	7	4,730	312,891	317,621	314,865
Goal 2 (International)	7	154,790	845,839	1,000,629	690,343
Information provision	7	9,052	62,647	71,699	54,222
<b>Total expenditure</b>		<b>169,733</b>	<b>1,221,377</b>	<b>1,391,110</b>	<b>1,060,062</b>
<b>Net income / (expenditure)</b>	<b>8</b>	<b>196,712</b>	<b>(179,288)</b>	<b>17,424</b>	<b>161,886</b>
Transfer between funds		2,932	(2,932)	-	-
<b>Net movement in funds</b>		<b>199,644</b>	<b>(182,220)</b>	<b>17,424</b>	<b>161,886</b>
Total funds brought forward		527,468	524,845	1,052,313	890,427
<b>Total funds carried forward</b>	<b>16</b>	<b>727,112</b>	<b>342,625</b>	<b>1,069,737</b>	<b>1,052,313</b>

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

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**BALANCE SHEET**

As at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	11	-	-
<b>Current assets</b>			
Debtors	12	35,366	76,047
Cash at bank and in hand	18	1,042,957	982,409
		<u>1,078,323</u>	<u>1,058,456</u>
<b>Creditors: amounts falling due within one year</b>	13	(8,586)	(6,143)
<b>Net current assets</b>		<u>1,069,737</u>	<u>1,052,313</u>
<b>Net assets</b>		<u><u>1,069,737</u></u>	<u><u>1,052,313</u></u>
<b>Represented by:</b>			
Restricted funds	16	342,625	524,845
Unrestricted funds			
- General fund	16	727,112	527,468
<b>Total funds</b>		<u><u>1,069,737</u></u>	<u><u>1,052,313</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 30 May 2024 and signed on their behalf by



Barbara Dinham, Chair

**Pesticide Action Network UK**  
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**STATEMENT OF CASH FLOWS**

For the year ended 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Net cash provided by operating activities</b>	<b>17</b>		53,296		85,141
<b>Cash flows from investing activities:</b>					
Interest / rent / dividends from investments		7,252		4,077	
		<u>7,252</u>		<u>4,077</u>	
<b>Cash provided by investing activities</b>			<u>7,252</u>		<u>4,077</u>
<b>Change in cash and cash equivalents in the year</b>			60,548		89,218
Cash and cash equivalents at the beginning of the year			982,409		893,191
			<u>982,409</u>		<u>893,191</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>18</b>		<u>1,042,957</u>		<u>982,409</u>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1 Accounting policies**

#### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### **b) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

#### **c) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### **d) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

#### **e) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### **f) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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**g) Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of trading costs and the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services and activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.
- Expenditure includes attributable VAT which cannot be recovered.

**i) Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time.

**j) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**k) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture and office fittings	25%
Computer and similar equipment	25%

**l) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**m) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**n) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can

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be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**o) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**p) Pensions**

The Company's pension policy is to make a contribution to employees' pension schemes of 8% of gross salary. The employee can choose to contribute as well. Contributions are recognised as expenditure as they fall due and are allocated between activities and restricted and unrestricted funds in line with staff time spent on these.



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**2 Detailed comparatives for the statement of financial activities**

	2023 Unrestricted £	2023 Restricted £	2023 Total £
<b>Income from:</b>			
Donations	53,803	-	53,803
Charitable activities:			
Goal 1 (UK)	-	371,343	371,343
Goal 2 (International)	25,837	716,811	742,648
Information provision	-	50,000	50,000
Other trading activities	77	-	77
Investment income	4,077	-	4,077
<b>Total income</b>	<b>83,794</b>	<b>1,138,154</b>	<b>1,221,948</b>
<b>Expenditure on:</b>			
Raising Funds	632	-	632
Charitable activities:			
Goal 1 (UK)	31,729	283,136	314,865
Goal 2 (International)	86,439	603,904	690,343
Information provision	-	54,222	54,222
<b>Total expenditure</b>	<b>118,800</b>	<b>941,262</b>	<b>1,060,062</b>
<b>Net income / (expenditure)</b>	<b>(35,006)</b>	<b>196,892</b>	<b>161,886</b>
Transfer between funds	2,880	(2,880)	-
<b>Net movement in funds</b>	<b>(32,126)</b>	<b>194,012</b>	<b>161,886</b>
Total funds brought forward	559,594	330,833	890,427
<b>Total funds carried forward</b>	<b>527,468</b>	<b>524,845</b>	<b>1,052,313</b>

**3 Income from donations and legacies**

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Gifts				
- Tolkien Trust	110,000	-	110,000	-
- Laudes Foundation	88,169	-	88,169	-
- Esmee Fairbairn Foundation	50,000	-	50,000	-
- A and J Charitable Trust	10,000	-	10,000	-
Other gifts	58,190	-	58,190	53,803
Legacies	19,994	-	19,994	-
	<b>336,353</b>	<b>-</b>	<b>336,353</b>	<b>53,803</b>

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**4 Income from charitable activities**

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
<b>Goal 1: To reduce pesticide use and related harms in the UK</b>				
Chapman Charitable Trust	-	22,000	20,000	20,000
Earthsong Foundation	-	5,000	5,000	5,000
Esmee Fairburn Foundation	-	100,000	100,000	50,000
Farming the Future	-	-	-	3,245
John Ellerman Foundation	-	30,000	30,000	-
Natracare	-	5,000	5,000	-
RSPB	-	65,199	65,199	93,689
The Savitri Waney Charitable Trust	-	40,591	40,591	39,409
Tolkien Trust	-	-	-	140,000
Zephyr Charitable Trust	-	-	-	20,000
<b>Total Goal 1</b>	<b>-</b>	<b>267,790</b>	<b>267,790</b>	<b>371,343</b>
<b>Goal 2: To reduce pesticide use and related harms in agriculture internationally</b>				
Aid by Trade Foundation	-	17,367	17,367	26,204
Bees for Development	-	3,314	3,314	6,192
C & A Foundation	-	11,161	11,161	-
CAF American Donor Fund	-	-	-	1,000
CS Fund	-	(41)	(41)	-
University of Edinburgh	-	49,677	49,677	49,677
Flotilla Foundation	-	88,725	88,725	-
GIZ	-	141,608	141,608	99,845
Global Greengrants Fund	-	-	-	100,031
Laudes Foundation	-	-	-	20,000
PAN North America	-	62,845	62,845	14,136
Paul Reinhart AG	-	78,193	78,193	78,256
TRAID	-	233,568	233,568	273,444
UN Food and Agriculture Organisation	-	87,882	87,882	23,778
UN Environment Programme	-	-	-	24,248
Consultancy	22,309	-	22,309	25,837
<b>Total Goal 2</b>	<b>22,309</b>	<b>774,299</b>	<b>796,608</b>	<b>742,648</b>
<b>Information Provision</b>				
Tolkien Trust	-	-	-	50,000
<b>Total Information Provision</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>Total Income from charitable activities</b>	<b>22,309</b>	<b>1,042,089</b>	<b>1,064,398</b>	<b>1,163,991</b>

**5 Income from other trading activities**

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Publication sales and subscriptions	27	-	27	-
Other trading activities	504	-	504	77
	<b>531</b>	<b>-</b>	<b>531</b>	<b>77</b>

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**6 Income from investments**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Bank interest	6,522	-	6,522	531
Foreign exchange gain	-	-	-	2,082
Bank fee refund	730	-	730	-
Bank compensation	-	-	-	1,464
	<b>7,252</b>	<b>-</b>	<b>7,252</b>	<b>4,077</b>

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**7 Analysis of expenditure**

Current reporting period

	Charitable activities						2022 Total	2023 Total	2022 Total	£
	Basis of allocation	Cost of raising funds	Goal 1 (UK)	Goal 2 (Intl)	Information provision	Support costs				
	£	£	£	£	£	£	£	£	£	
Staff costs	-	229,557	347,118	55,071	81,995	-	713,741	583,085		
Direct costs	1,161	33,161	48,589	7,351	-	-	90,262	112,309		
Grants to partners	-	-	535,892	-	-	-	535,892	317,469		
Support costs - rent	-	-	-	-	22,859	-	22,859	22,407		
Support costs - other	-	-	-	-	22,730	-	22,730	20,046		
Governance costs	-	-	-	-	-	5,626	5,626	4,746		
	<b>1,161</b>	<b>262,718</b>	<b>931,599</b>	<b>62,422</b>	<b>127,584</b>	<b>5,626</b>	<b>1,391,110</b>	<b>1,060,062</b>		
Support costs	-	52,581	66,118	8,885	(127,584)	-	-	-		
Governance costs	-	2,322	2,912	392	-	(5,626)	-	-		
<b>2023 Total</b>	<b>1,161</b>	<b>317,621</b>	<b>1,000,629</b>	<b>71,699</b>	<b>-</b>	<b>-</b>	<b>1,391,110</b>	<b>1,060,062</b>		
2022 Total	632	314,865	690,343	54,222	-	-	1,060,062			

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Previous reporting period

Charitable activities

	Basis of allocation	Cost of raising funds	Goal 1 (UK)	Goal 2 (Int'l)	Information provision	Support costs	Governance costs	2022 Total
		£	£	£	£	£	£	£
Staff costs	Direct	-	234,929	248,219	34,499	65,438	-	583,085
Direct costs	Direct	632	28,817	70,644	12,216	-	-	112,309
Grants to partners	Direct	-	-	317,469	-	-	-	317,469
Support costs - rent	Direct	-	-	-	-	22,407	-	22,407
Support costs - other	Direct	-	-	-	-	20,046	-	20,046
Governance costs	Direct	-	-	-	-	-	4,746	4,746
		<b>632</b>	<b>263,746</b>	<b>636,332</b>	<b>46,715</b>	<b>107,891</b>	<b>4,746</b>	<b>1,060,062</b>
Support costs	% staff costs	-	48,965	51,735	7,191	(107,891)	-	-
Governance costs	% staff costs	-	2,154	2,276	316	-	(4,746)	-
<b>2022 Total</b>		<b>632</b>	<b>314,865</b>	<b>690,343</b>	<b>54,222</b>	<b>-</b>	<b>-</b>	<b>1,060,062</b>

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Of the total expenditure in 2023, £169,733 was unrestricted (2022: £118,800) and £1,221,377 was restricted (2022: £941,262).

Grants to partners in 2023 includes grants to Pesticide Action Nexus Association, Ethiopia of £132,460 (2022: £97,853), Organisation Béninoise pour la Promotion de l'Agriculture Biologique, Benin of £251,066 (2022: £210,695), People's Coalition on Food Sovereignty, Philippines of £5,725 (2022: £nil), Pesticide Action Network Africa, Senegal of £5,718 (2022: £nil), Pesticide Action Network Asia Pacific, Malaysia of £66,651 (2022: £nil), Kazakhstan Growers Union, Kazakhstan of £21,641 (2022: £nil), Komyobihoi Diyor, Tajikistan of £17,437 (2022: £nil), BIOM, Kyrgyzstan of £18,177 (2022: £nil), Observatorio Latinoamericano de Conflictos Ambientales (OLCA), Chile of £5,738 (2022: £nil), Pesticide Action Network North America, United States of America of £5,738 (2022: £nil) and Pestizid Actions-Netzwerk, Germany of £5,541 (2022: £nil).

Grants to partners in 2022 also includes a grant to AGENDA for Environment and Responsible Development, Tanzania of £8,921.

**8 Net income / (expenditure) for the year**

This is stated after charging / (crediting):	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Operating lease rentals:		
Property	22,859	22,407
Other equipment	404	379
Auditor's remuneration: audit fees	4,200	3,500
Foreign exchange (gains) / losses	6,643	(2,082)
	<u>6,643</u>	<u>(2,082)</u>

**9 Analysis of staff costs, trustee remuneration and expenses and the cost of key management personnel**

Staff costs were as follows:	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	604,615	492,660
Social security costs	60,831	51,012
Employer's contribution to defined contribution pension schemes	48,295	39,413
	<u>713,741</u>	<u>583,085</u>

The number of employees with employee benefits (excluding employer's pension and national insurance contributions) greater than £60,000 per annum was as follows.

<b>Range</b>	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
£70,000 to £79,999	1	1

The total employee benefits (including employer's pension and national insurance contributions) of the key management personnel were £91,632 (2022: £87,062).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity (2022: £nil). Charity trustees were reimbursed expenses of £nil during the year (2022: £nil).

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**Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>
Charitable activities	12.0	10.0
Support	2.0	2.0
	<b>14.0</b>	<b>12.0</b>

**10 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**11 Tangible fixed assets**

	<b>Furniture, fittings and equipment</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At the start of the year	5,021	5,021
Additions in year	-	-
Disposals in year	(2,960)	(2,960)
At the end of the year	<b>2,061</b>	<b>2,061</b>
<b>Depreciation</b>		
At the start of the year	5,021	5,021
Charge for the year	-	-
Eliminated on disposal	(2,960)	(2,960)
At the end of the year	<b>2,061</b>	<b>2,061</b>
<b>Net book value</b>		
<b>At the end of the year</b>	<b>-</b>	<b>-</b>
At the start of the year	-	-

All of the above assets are used for charitable purposes

**12 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	34,065	46,561
Other debtors	1,250	1,000
Prepayments	51	4,257
Accrued income	-	24,229
	<b>35,366</b>	<b>76,047</b>





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Movements in funds in previous reporting period	At 1 January 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Restricted funds:</b>					
Goal 1 (UK)	133,848	371,343	283,136	(3,394)	<b>218,661</b>
Goal 2 (International)	193,266	716,811	603,904	11	<b>306,184</b>
Information provision	3,719	50,000	54,222	503	-
<b>Total restricted funds</b>	<b>330,833</b>	<b>1,138,154</b>	<b>941,262</b>	<b>(2,880)</b>	<b>524,845</b>
<b>General funds</b>	<b>559,594</b>	<b>83,794</b>	<b>118,800</b>	<b>2,880</b>	<b>527,468</b>
<b>Total unrestricted funds</b>	<b>559,594</b>	<b>83,794</b>	<b>118,800</b>	<b>2,880</b>	<b>527,468</b>
<b>Total funds</b>	<b>890,427</b>	<b>1,221,948</b>	<b>1,060,062</b>	<b>-</b>	<b>1,052,313</b>

**Transfers between funds**

Transfers between funds comprise three separate types of transaction. The largest transfers are from Goal 1 and Goal 2 to information provision. This reflects the fact that restricted income is received to support activities relating to Goal 1 and Goal 2 (so the income is accounted for there) but some of these activities are information provision and so the funds need to be transferred to match the expenditure. Of the rest, some of the transfers relate to exchange gains or losses on restricted funds that require a transfer to or from unrestricted funds to bring the restricted fund back into balance and some represent a cumulative underspend on restricted funds where the donor has provided approval that this can be transferred to unrestricted funds.

**Purposes of restricted funds**

**Goal 1 (UK)**

This is our work to reduce pesticide use and related harms in the UK. This includes engagement with the UK Government, supermarkets and local councils. This work is described in more detail in the annual report.

**Goal 2 (International)**

This is our work to reduce pesticide use and related harms internationally. To achieve this objective, we work with international institutions, national authorities and key supply chain initiatives. We also act to build the evidence base to encourage action, including the delivery of projects in Benin and Ethiopia.

**Information provision**

This work raises awareness about the harms caused by pesticides. It is done in various ways, including publishing information booklets, posters and leaflets as well as through our online communications channels.

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**17 Reconciliation of net income / (expenditure) to net cash flow from operating activities**

	2023	2022
	£	£
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	17,424	161,886
Interest, rent and dividends from investments	(7,252)	(4,077)
(Increase) / decrease in debtors	40,681	(51,425)
Increase / (decrease) in creditors	2,443	(21,243)
<b>Net cash provided by / (used in) operating activities</b>	<b>53,296</b>	<b>85,141</b>

**18 Analysis of cash and cash equivalents**

	At 1 January 2023 £	Cash flows £	Other changes £	At 31 December 2023 £
Cash at bank and in hand	982,409	60,548	-	1,042,957
<b>Total cash and cash equivalents</b>	<b>982,409</b>	<b>60,548</b>	<b>-</b>	<b>1,042,957</b>

**19 Operating lease commitments**

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Property 2023 £	Equipment 2022 £	Equipment 2023 £	2022 £
Less than 1 year	23,424	21,831	304	304
1 – 5 years	5,856	5,458	25	25
	<b>29,280</b>	<b>27,289</b>	<b>329</b>	<b>329</b>

**20 Contingent assets or liabilities**

There are no contingent assets or liabilities existing.

**21 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. Each member is liable to contribute a sum not exceeding £1 in the event of the charity being wound up.

**22 Related party transactions**

PAN UK is related to Pesticide Action Network Europe (PAN Europe), a company registered in England and Wales, by virtue of the fact that PAN UK is one of the founding members of PAN Europe and currently sits on PAN Europe's Board. PAN Europe's objectives closely relate to PAN UK's objectives and from time to time PAN UK supports PAN Europe's projects by providing administrative support and technical support. PAN UK paid a €300 membership subscription to PAN Europe.

PAN UK is also in receipt of a grant on behalf of the whole of PAN International (of which PAN UK is a member organisation) from the Global Greengrants Foundation. PAN UK has made grants to a number of other members of the PAN International network in 2023. These include \$7,000 to each of the following: PAN Africa, OLCA, PAN North America and PAN Germany plus a grant of \$83,000 to PAN Asia Pacific.