

Annual Report and Financial Statements

For the year ended 31 December 2024



Contents

	Page
The context	2
Strategic goals	3
Goal 1: To reduce pesticide use and related harms in the UK	5
Goal 2: To reduce pesticide use and related harms in agriculture internationally	12
Fundraising review	18
Financial review	19
Reserves policy	19
Going concern	20
Principal risks and uncertainties	20
Structure, governance and management	22
Key management personnel	23
Related parties and relationships with other organisations	23
Public benefit	23
Diversity, equity, inclusion and justice	23
Key people and suppliers	25
Statement of responsibilities of the trustees	26
Independent auditor's report	27
Financial statements	31

Cover image: Ugayo Women's Spinning Association: One of the income-generating micro-enterprises set up for women as part of PAN UK's cotton work in Southern Ethiopia. These groups bring women together in formal associations to increase yarn volumes and sales. They provide valuable extra cash, serve an important social function and give women an opportunity to improve their confidence and business skills. Credit PAN UK.

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 14 million people have been killed by synthetic pesticides** since the 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 nearly 40 years, 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 fourth year of work under this framework.

The strategic plan sets out our organisational objectives for the period 2021 to 2025. 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.

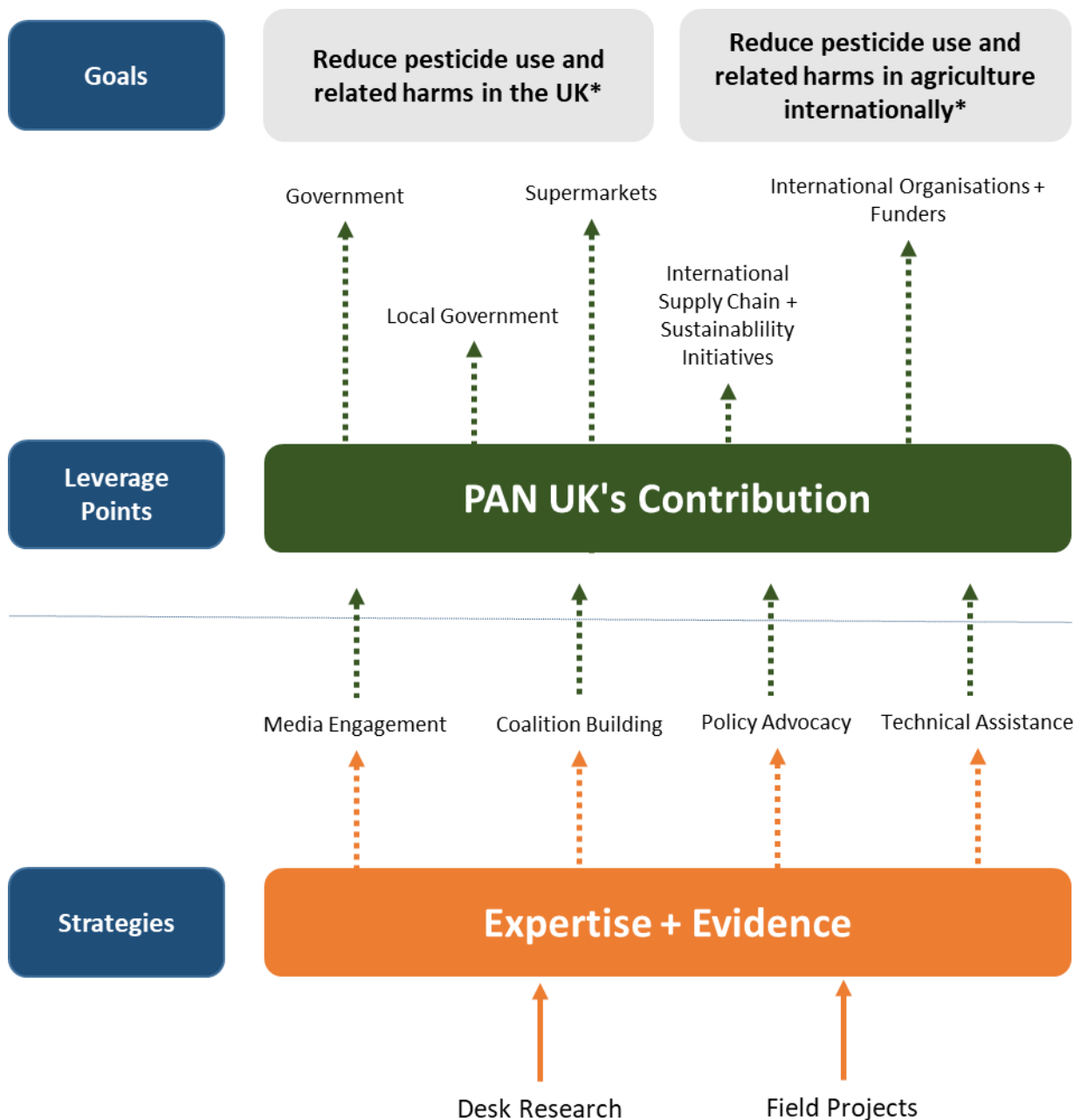
Goal 1: To reduce pesticide use and related harms in the UK.
1.1 UK Government puts in place new measures to drive a major reduction in pesticide use by farmers, and defends against threats to existing pesticide standards arising from EU exit.
1.2 UK Supermarkets take significant steps to reduce pesticide-related harms caused by their supply chains.
1.3 Local councils go pesticide-free as part of a long-term strategy to achieve national ban on urban-pesticide use.

Goal 2: To reduce pesticide use and related harms in agriculture internationally
2.1 International Institutions, national authorities and mechanisms support the reduction of pesticide use, the adoption of agroecological methods and the elimination of Highly Hazardous Pesticides (HHPs) in agriculture.
2.2 Key international supply chain initiatives prohibit the use of HHPs, reduce pesticide use and promote the use of alternatives to pesticides.
2.3 Strengthened evidence base on pesticide-related harms and alternatives to pesticides underpins PAN UK and others' advocacy

Towards the end of the year, we commenced work on the next strategic framework which will come into effect at the conclusion of the current one. This work is ongoing at the time of writing this annual report.

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 2024 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 2024

This area of work focuses on influencing national-level, political decision makers to take action to drive a reduction in pesticide harms. Originally designed to take advantage of opportunities, and defend against threats emanating from EU exit, we work to ensure that the UK regulatory system is fit-for-purpose in terms of protecting human health and the environment from pesticides. In order to increase our reach and impact, much of this work is conducted with the Pesticide Collaboration which we founded and co-host with RSPB. It also includes a major strand on ensuring that post-Brexit free trade agreements do not weaken UK pesticide protections.

2024 saw another chaotic year from the UK government. Despite our best efforts with the Department for Environment, Food and Rural Affairs (Defra) and parliamentarians, there were few positive moves on pesticides at the national level. Due to the appointment of another new Defra Secretary of State at the end of 2023 (the eighth in ten years!), key policies such as the UK Chemicals Strategy and National Action Plan remained unpublished. In June, a snap general election was called once again halting Defra's work. In July, the new Labour government came to power with Daniel Zeichner MP – who we have spent many years building a relationship with and educating on pesticides – appointed as Farming Minister while Emma Hardy MP was put in charge of chemicals.

Despite these challenges, we managed to make considerable progress at the national-level using both insider and outsider strategies to take advantage of the ever-changing external context.

Our work to protect pollinators from pesticides took a major leap forward in March when we were instrumental in securing a Westminster Hall debate on the use of highly bee-toxic neonicotinoids and briefed both Labour and Lib Dem MPs in the run up. Numerous parliamentarians came out in support of our work not only on neonics but also on pesticide reduction, pet medicines, the cocktail effect, international trade and climate change. In the debate, now Defra Farming Minister Zeichner said “The key point is that we are here again—for the fourth time. It really is a case of déjà vu. We are also still waiting for the National Action Plan on Pesticides. I have had this brief for four and a half years now, and the Pesticide Action Network have been pressing me on this point all the way through.” Thanks to this and years of other lobbying efforts, we secured a public commitment from Labour that, if elected, they would end the cycle of repeat emergency authorisations for neonics. In the second half of the year, we continued working with Defra to ensure the government kept its promise and puts legislation in place to prevent any future backsliding.

In May, we heard from Defra that, thanks to our efforts, the Environmental Land Management Scheme had been expanded to cover new actions for arable and horticulture farmers aimed at reducing herbicide use. Thanks to the Integrated Pest Management standard for which we advocated, 430,000 hectares were being managed without insecticides.

While the General Election was in many ways disruptive to our work, we were able to use it to advance our aims. We produced a Pesticides Manifesto and secured support for it from 25 NGOs including Wildlife Trusts, RSPB and the Nature Friendly Farming Network (NFFN). Using this as our key advocacy tool, we succeeded in securing commitments on pesticide reduction in the Lib Dem and Green manifestos, the first time that pesticides have been mentioned in UK general election manifestos. Following the election, we sent a briefing to all relevant ministers and civil servants outlining the plethora of ways in which the previous government had

Pesticide Action Network UK

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

weakened UK pesticide standards and making recommendations for how the new government could fix them. Chemicals Minister Emma Hardy and Defra's Deputy Director for Chemicals both responded to say that the briefing was extremely helpful and they would take our views into consideration. Continuing our election follow-up work, in September, we ran events at Liberal Democrats, Labour and Green Party Conferences. The Lib Dem event was particularly successful with standing room only and was covered by the farming press.

We have continued our work tracking the divergence of EU and UK pesticide standards. In response, the government withdrew approval for 11 pesticides approved in the UK but not the EU. In light of Labour's so-called 'UK/EU rest' and its desire to sign a new Sanitary and Phyto Sanitary (SPS) Agreement with the EU in order to reduce friction on trade, we have increased our focus on divergence. In September, we gave the Guardian an exclusive on a story exposing that the previous UK government had weakened safety limits for pesticides on 115 types of produce. The story was on the front cover of the print edition and was the website's most read story.

Our high-profile work on international trade continued throughout 2024. We worked with Peers for the Planet to table an amendment to the implementing legislation for the Comprehensive and Progressive Trans-Pacific Partnership (CPTPP) in the Lords. While all amendments were rejected, it meant that pesticides were at the centre of discussions and our concerns were quoted again in similar debates in the House of Commons and the Welsh Senned. In July, we sent a briefing to new Trade Minister Douglas Alexander on the UK-India deal which led to a meeting with UK negotiators. Pesticides continue to be mentioned in all high-level political discussions regarding trade thanks to our ongoing efforts.

In addition to these advocacy efforts, we published a range of innovative outputs which garnered significant media attention and underpinned our wider advocacy efforts. For example, in April, we launched research revealing that PFAS pesticides were present in UK food items. The coverage included the front page of the Metro, articles in The Times, Telegraph, Daily Mail, The Sun, Independent, Evening Standard, Daily Mirror and Express. We did TV and radio interviews for Good Morning Britain, ITN, Channel 5 News, BBC Radio Five and LBC. We are now working with CHEM Trust and Fidra on PFAS.

In December, we published the Dirty Dozen, our annual flagship communications product, which analyses the results of the UK government's residue testing and publishes them in a handy list to help inform consumer shopping decisions. We tied it into our work on trade and ports by highlighting our findings that imported food was far more problematic in terms of residues than domestically grown produce. The launch secured coverage including the Guardian, Daily Mail, Independent, Evening Standard and Press Association. It was also covered widely in the farming press and travelled well on social media, driving 700 new subscribers to our mailing list.

Throughout 2024, 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 and the Department for Business and Trade.

Plans for 2025

With a fairly new government, 2025 should be an interesting year for UK pesticide policy. Long-awaited government strategies are expected to be published, ending the stagnation of the previous seven years. The new Labour government hopes to improve trading relations with the EU which could have hugely positive implications for UK pesticide standards. They have also promised to end repeat 'emergency' permissions of neonics, demonstrating their commitment to nature. With all that in mind, our national-level work aims to make progress with the following objectives in 2025.

The UK Government;

- Introduces ambitious pesticide reduction targets and the monitoring systems required to underpin them when it publishes the National Action Plan on the Sustainable Use of Pesticides.

- 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.
- Commits to dynamic regulatory alignment with EU pesticide standards.
- Makes significant progress towards introducing a UK-wide ban on urban pesticide use.

In addition, glyphosate (the world's most widely used herbicide) is coming up for reapproval in the UK in December 2026. In preparation, in 2025, we will be building a coalition of NGOs and other key stakeholders to both conduct their own work on the topic and to strengthen and echo our calls. Since glyphosate is a Highly Hazardous Pesticide (HHP) due to its links to cancer, we will be calling for it not to be reapproved. However, if it is granted a new license then it should be with an accompanying set of restrictions designed to both reduce overall use and limit the impact of glyphosate exposure on human health and the environment. These restrictions/conditions should include:

- Shorter approval period of five years (instead of the usual 15)
- Ban on sales to the public
- Ban on use in the amenity sector
- Ban on pre-harvest desiccation

While we tend not to campaign on individual active substances, glyphosate is different because it allows us to raise almost all of the issues we work on including farming, urban and amateur use, corporate capture of the regulatory system, weaknesses in the approvals regime, resistance, human health, biodiversity, water quality and residues in water and food. As such, it will be a key focus of our work in both 2025 and 2026.

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

Significant achievements and activities 2024

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. We continue to be the only organisation working with UK supermarkets on pesticides.

In 2024, the campaign was dominated by the process around preparing and launching the supermarket ranking, which we publish every two years. This began in February when we started designing the survey we send to all supermarkets which contains more than 70 questions on six topics: 'phasing out the most hazardous pesticides', 'supporting suppliers to adopt non-chemical alternatives', 'reducing residues in food' and 'protecting pollinators'. All ten supermarkets participated in the ranking which was published in November. While the ranking process is a huge amount of work, it does continue to drive significant change in supermarket policies and behaviour, and supermarkets repeatedly tell us how important it is to them. For example:

- Waitrose: *"...the survey has highlighted some areas of focus which we will continue to work on over the coming months".*
- M&S: *"You can be sure we'll be working hard to put some clear water between us and Waitrose in the coming 2 years! Let's maintain dialogue and have your direction as our strategy develops."*
- Asda: *"We are reflecting on all aspects and some points you raised will be prioritised."*
- Aldi: *"Now that the PAN Survey has been published, we're keen to arrange a meeting to go through your recommendations for how we can strengthen our pesticides policy."*

Pesticide Action Network UK

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

The ranking travelled well on social media and was shared by a range of like-minded organisations and individuals. Our e-action which accompanied the ranking launch saw 12,729 emails sent to supermarket CEOs by the end of the year. The emails called for supermarkets to do more to protect pollinators by committing to phase out highly-bee toxic pesticides from their global supply chains by 2030 and go pesticide-free around all their UK stores and car parks. We had 7,076 users and 16,302 views of our supermarket webpages in November and December, a 250% increase in average monthly traffic in 2024.

In the first half of the year, we continued our direct engagement with supermarkets, holding bilateral meetings with technical staff at M&S, Asda, Sainsbury's, Tesco and the Co-op. These meetings involve us presenting recommendations for improvements to company pesticide policies while supermarkets provide us with updates on their ongoing efforts.

We also began a specific stream of work encouraging supermarkets to look at farmworker poisonings in their global supply chains which – despite data suggesting that 44% of farmers are poisoned by pesticides every year – remain largely invisible both to the companies themselves and customers. In April, we arranged for an ILO expert to present a new methodology for conducting health and safety risk assessments with worker participation, with seven of the top ten supermarkets in attendance. We also ran a trial of our pesticide poisoning monitoring app T-MAPP with one of the big supermarkets, the first time it has been used by a large corporation. While the trial was challenging for a variety of reasons it gave us useful learnings regarding running such a project in a commercial setting and our plan is to try again with an adapted approach. Overall, our work to bring the issue of farmworker poisoning to the fore has been a success. While some supermarkets continue to be in denial over the issue of worker poisoning, we are now working with others to strengthen their internal policies.

In March, we ran an e-action for World Wildlife Day asking supermarkets to stop selling pesticide products. It resulted in another 4,000 emails being sent and Lidl subsequently became the third supermarket – and first 'discount retailer' – to stop selling pesticides. Only five of the top ten supermarkets now continue to sell gardening pesticides, while just four still sell toxic pet tick and flea treatments.

Building on our knowledge of helping councils to end urban pesticide use, we have been advising supermarkets on how to end their own use of amenity pesticides. Thanks to this, six supermarkets are now trialling non-chemical alternatives to pesticides for use around their stores and car parks and considering planting bee-friendly plants on verges. It remains to be seen which will be first!

While most supermarkets continue to make incremental progress on reducing pesticide harms based on our advice, the most significant win in 2024 was the launch of M&S' much-improved new pesticide policy which includes:

- Banning 14 Highly Hazardous Pesticides (HHPs) and flagging an additional 32 for phase out.
- Creating new channels which enable farmworkers to report poisoning incidents.
- Setting up a funding programme designed to support its international growers to reduce their use of the most toxic pesticides and trial and adopt non-chemical alternatives.
- Introduction of a full ban on the use of neonicotinoids on any crops that produce flowers attractive to bees.
- A new policy that when EU and UK Maximum Residue Limits diverge the stronger of the two is used.

Plans for 2025

In 2025, we will significantly increase our focus and capacity on the supermarkets campaign. UK supermarkets are not experiencing the financial crisis faced by local and national government and are therefore more able to fund pesticide reduction work. With this in mind, we have hired our first full-time dedicated Supermarkets

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Campaigner. She begins her role in January 2025 and we are excited to see how this increase in capacity can build on the significant impacts we are already having within the retail sector.

One of the first tasks for our new Campaigner will be to lead an update of the supermarkets campaign strategy. However, we do already have some plans in place for the year which are as follows:

- Individual meetings with the top ten supermarkets to reiterate the priority recommendations we identified in the 2024 ranking, secure commitments for implementation from them and agree next steps. We are pleased to already have meetings in the diary with all ten supermarkets during quarter 1 of 2025.
- A series of roundtable events in partnership with the Nature Friendly Farming Network (NFFN) featuring UK farmers working hard to reduce pesticide use.
- A project sharing supermarket best practice case studies on their efforts to reduce pesticide use and help suppliers to adopt non-chemical alternatives.
- Production of briefings on ending the sale of pesticide products and amenity pesticide use to enable our contacts at supermarket, who mostly work in fresh produce, to approach colleagues in other departments with our asks.
- A revamp of the supermarket section of our website and relaunch of the broader campaign communications to ensure that we are communicating more regularly with our supporters on the topic.
- Our biannual horizon scanning documents which provide supermarkets with an overview of upcoming UK, EU and international policy developments on pesticides.

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 2024

The Pesticide-Free Towns (PFT) campaign aims to end urban pesticide use by UK councils through working directly with decision-makers and providing residents with the tools and information they need to act. While urban pesticide use only makes up 10-15 percent of the UK's total pesticide usage, it is the second most common route of exposure for UK citizens after diet.

Now in its tenth year, the PFT campaign continues to secure major impacts at the local level. In 2024, an additional 20 councils either went pesticide-free, committed to do so, or took major steps towards this goal thanks to our efforts. They include the London Boroughs of Richmond, Hackney and Kingston, Birmingham, Newtown Abbott, Warwick District, Newquay, Kidderminster, Rochford District and Frome. We have provided direct advice and support to an additional thirty UK councils. Turning to local residents, seven new PFT campaigns were established and we provided bespoke support to existing campaigners in a wide range of locations. We also ran two well-attended Campaigner Catch-up events and secured a range of local and national media coverage for the campaign, often in conjunction with local residents.

We continued to use our convening power to run four peer-to-peer events, bringing councillors and council officers together from across the UK to share learnings, seek advice and motivate each other. We also expanded our suite of materials aimed at supporting both local campaigners and land managers. In 2024, this included the publication of a Pesticide-Free Schools policy and advice for campaigners on what to do if their council declares bankruptcy.

Despite these successes, it is becoming harder to secure and maintain local level wins, largely due to the funding crisis engulfing local councils. In January 2024, Brighton Council informed us that they would be returning to using glyphosate on pavements. We immediately sprang into action, giving interviews to both local and national media. We briefed opposition councillors and local MPs and mobilised allies, like-minded

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

organisations and community groups from across the city, culminating in a well-attended protest outside the Town Hall during which the lead Councillor came and spoke to the protestors. In May, in response to articles in national media that were spreading misinformation thereby destabilizing efforts by other UK councils to go pesticide-free, we published a Brighton 'myth busting' blog which we have shared with councillors, campaigners and journalists across the UK. We continued our efforts over the summer by mobilising 50 community groups and schools from across the city to write a joint letter to the Council calling for them to revert to being pesticide-free.

In response to the challenging external context, we have made a number of adjustments to our strategy, including increasing our engagement with other (non-council) major land managers. In 2024, this included advising Gatwick Airport, Oxford University, Nottingham Community Housing Association, schools, university campuses and conservation organisations.

We have also significantly increased our focus on securing a nationwide ban on urban use. This very much follows the example of France which introduced a nationwide ban on urban pesticide use in 2017, once a sufficient number of local authorities had made the move themselves. In 2024, we worked with ClientEarth to draft legislation banning pesticide use by English Councils. We presented the Bill to MPs and Peers at a parliamentary event, and it was tabled by both Baroness Bakewell in the House of Lords and Green MP, Sian Berry in the Commons (the second reading in the Commons is planned for 2025). In order to give the Bill the best chance of becoming law we also invested in mobilising the public to call for a national ban. We were instrumental in the design and implementation of the first phase of the Pesticide Collaboration's public campaign calling for a ban on urban use which secured 20,000 petition signatures. We also conducted media work calling attention to the need for a national ban including interviews on LBC and Radio 2 and a Guardian article tied to the Olympics highlighting that Paris has been pesticide-free for many years. With the aim of ensuring that the years of local level work feeds into national level efforts, we drafted and organised a letter from councillors calling for a nationwide ban on urban pesticide use which was signed by more than 200 councillors from across the UK. Following the General Election, we wrote to the new Chemical Minister Emma Hardy. She responded expressing interest in hearing more about banning urban use and a roundtable with her and a number of councillors that have led their councils to become pesticide-free is planned for early 2025. In preparation for meeting the Minister, we produced a briefing for Defra on the support that councils need from central government in order to go pesticide-free (produced in consultation with councils).

This national level work has only been possible because we have reduced the amount of staff time spent on the local-level work. Due to its grassroots nature, and our success in attracting so many local campaigns, it had become an incredibly labour-intensive campaign that, at one point, was taking up 50% of the team's capacity (despite urban pesticide use only constituting 10-15% of all usage in the UK). We therefore took the opportunity of our PFT campaigner leaving in August to shift priorities. PFT is now being run by our policy officer with support from our communications team. We continue to advise councils that approach us but are no longer reaching out proactively to councils. We have also reduced the support we offer to local residents, although continue to create public-facing materials and provide bespoke advice when we are asked. The new Labour government appears to have genuine interest in eliminating urban pesticide use so we are confident that – ten years into the PFT campaign - this shift in capacity from local to national level work is the best chance of achieving our ultimate goal of making all our villages, towns and cities pesticide-free.

Plans for 2025

As outlined above, the PFT campaign will continue its local level work while increasing focus on achieving a nationwide ban on urban pesticide use.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

At the local level, we will continue to provide bespoke advice to both councils and local residents who approach us. We will use our convening power to run two meetings of the Pesticide-Free London Leaders Network which is aimed at helping London councils that are relatively far along on their journey to go entirely pesticide-free. We will also run two sessions of our wider Peer-to-Peer events which are attended by councils from all over the UK. Our work advising other major land managers (such as schools, universities and housing associations) will continue, as will our ongoing publication of relevant materials and briefings.

In terms of pushing for a national ban, we have a range of major activities planned, including:

- Roundtable meeting with Defra Minister for Chemicals, Emma Hardy. We have arranged for councillors that have made their area pesticide-free to attend so they can share their experiences directly with the Minister. At the meeting, we will hand over our letter signed by 200+ councillors calling for UK government support for councils to go pesticide-free. We will also hand over a briefing detailing what that support should look like.
- Work with Sian Berry MP to gain parliamentary support for her Bill banning urban pesticide use by English councils (which we drafted with ClientEarth).
- Publishing an in-depth case study on how France managed to ban all non-agricultural pesticides and what has happened since, pulling out key learnings for the UK.
- Based on 3,400+ Freedom of Information requests, we will publish a report and set of infographics reporting on the current status of urban pesticide use by UK councils.
- Launch a study looking at the presence of pesticide residues in children's playgrounds.

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

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 2024

One of PAN UK's great strengths is its ability to collaborate with a wide range of allies. This approach makes best use of our specialist expertise in pesticides while building wider support for our issues and increasing pressure for positive change. Through chairing PAN International's Advocacy Working Group, active engagement in outside networks and by nurturing strategic relationships, PAN UK's work has significantly increased the diversity and strength of voices supporting and pledging action on Highly Hazardous Pesticides (HHPs) and increased uptake of agroecology.

The Global Framework on Chemicals (GFC) is a broad international policy instrument on chemicals and waste, and joins the Global Biodiversity Framework (GBF), and the Paris Agreement of the UN Framework Convention on Climate Change as humanity's response to the triple planetary crises of biodiversity loss, climate change, and pollution. These problems are closely connected and pesticides are an important driver for all three crises.

In late 2023, PAN UK successfully mobilised support to secure Target A7 of the Global Framework on Chemicals (GFC) to phase out use of HHPs in agriculture; the adoption of a Resolution to establish a Global Alliance on HHPs; and Target D5 on agroecology. Following that success, PAN UK moved to highlight synergies between these commitments and complementary pledges across different multilateral environmental agreements (including the Global Biodiversity Framework, GBF, and UN Climate Change) which has introduced action on HHPs and agroecology to new audiences and constituencies. We have seen large multistakeholder entities, such as the Agroecology Coalition (with over 40 governments as members) come on board to support action on HHPs under the umbrella of the Global Alliance, and place pesticides on the table in the context of food system reform for climate mitigation and adaptation. Many parts of governments who did not know about HHPs now do, and most key stakeholders across nearly all sectors actively support a phase out. This is major progress.

PAN UK is now a key member of three working groups developing indicators to be used in national reporting on GFC targets, including the HHP phase out, which will 'put the flesh on the bones' of targets.

A goal to halve the risk from pesticides by 2030 was agreed as Target 7 of the Global Biodiversity Framework of the Convention on Biological Diversity (CBD) in late 2022 (which PAN UK helped to secure), and since then we have worked hard to influence interpretation of the target and, through highly targeted lobbying and technical inputs into a global experts group, have significantly influenced and strengthened the indicator that will be used to measure and report national and international progress. Over this time, we have coordinated with allies such as Third World Network, Biovision/Global Alliance for the Future of Food and the World Wide Fund for Nature (WWF), to name a few.

Plans for 2025

Critical decisions on indicators under both the GBF and GFC are likely to be taken during 2025, and we are working to ensure they will help to cement measurements that lead to meaningful action on HHPs. PAN UK continues to follow these deliberations closely and to actively counter arguments from opponents that seek to weaken such measures.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Over 2025, we will encourage countries to set bold national targets for HHP elimination – contributing to wider pesticide risk (and use) reductions – and increased support for agroecology as key contributions to action plans under the three international policy instruments to address pollution (GFC), biodiversity loss (GBF), and climate change (UNFCCC).

We will step up our work pushing for action on HHPs to be central to GFC sectoral ‘Implementation Programmes’ – which are UN coordination mechanisms intended to drive delivery of the GFC. Our primary focus at this stage is on a textile sector IP, which offers an opportunity to drive action to address HHPs in cotton production. A meeting in Paris in February 2025 offers an important opportunity to engage with UN organisations and other stakeholders to shape the new textiles Implementation Programme.

Our role in the Global Alliance on HHPs – expected to be formally established in 2025 – will be instrumental in driving HHP phaseout. We will step up pressure for its establishment as an effective, multistakeholder forum as soon as possible in 2025. Once it is established, we will increase our efforts to encourage parties and supply chain actors to become active members to tackle HHPs in agriculture.

Over 2025 we will continue to publish evidence of the harms caused by hazardous pesticides and to push for action to tackle these harms. In the first quarter of the year, for example, we will publish a peer reviewed study of acute pesticide poisoning among cotton farmers in Tanzania and bring this evidence to decision makers in Africa and in global cotton supply chains. We will also bring this evidence to UN organisations and governments at the Conference of Parties of the Rotterdam and Stockholm Conventions in April/May 2025.

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 2024

Sustainable supply initiatives offer a key point of leverage to reduce the use and harms of pesticides in global agriculture. Over the past two decades, PAN UK has contributed to the development of voluntary standards and leading multi-stakeholder initiatives in export-orientated tropical agricultural commodity crops, which have been a hotspot of pesticide related harms. Thanks to our expertise spanning field level practices to global policymaking, we are able to contribute to the development of effective sustainability standards and support the implementation of high-quality support on alternatives for smallholder farmers. Over the years we have worked with Fairtrade, Global Coffee Platform and the Forest Stewardship Council for example.

PAN UK has a long-standing focus on cotton, due to the high use of pesticides in general and Highly Hazardous Pesticides in particular in this crop. As we have described in section 2.3, our work to support cotton farmers to adopt agroecological practices is having incredibly positive impact. Meanwhile, we are working closely with several key actors to encourage the take up of good practices at a much larger scale. The Organic Cotton Accelerator (OCA) and Better Cotton Initiative were a focus of our work with multi-stakeholder initiatives in 2024, both are well connected to farmers and working through them enables our small team to have an outsized impact on actual implementation.

PAN UK was a founding member of the Organic Cotton Accelerator (OCA). PAN UK’s director Keith Tyrell has served on OCA’s Board of Trustees since its founding in 2016, and as Chair of the board from 2020 until 31 December 2024. During this time, OCA has grown at pace, driving increased production of pesticide-free cotton, and providing quality support to farmers in India, Pakistan and Türkiye.

Through our membership of the Better Cotton Initiative, participation in governance and standard setting procedures, we aim to reduce the negative impacts of pesticides and promote training and good practice among 2.2 million Better Cotton farmers, who account for 22% of global cotton production.

Pesticide Action Network UK

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

Better Cotton established strong targets on pesticide risk reduction, including HHP phase-out by 2028 and an overall reduction target of 50% by 2030. It has also significantly enhanced its farmer support programmes and funding allocation in 2024.

We have also worked to support quality implementation by providing technical support on pesticides and non-chemical alternatives. In 2024 we have supported Better Cotton with three tools, including:

1. **The Food Spray Method**, a non-chemical approach to managing pests through the promotion of natural predatory insects. It was developed by PAN UK in our projects in Benin and Ethiopia. Following in-depth training of trainers, Better Cotton has now trained 214,970 farmers in India to use the food spray method, with further expansion planned. A great example of how we test innovations in our projects and then work with others to deliver larger scale impact. Food Spray - Pesticide Action Network UK (pan-uk.org).
2. **Tool for Monitoring Acute Pesticide Poisoning (T-MAPP)**: Understanding conditions of pesticide use and pesticide poisoning of smallholder farmers and farmworkers using PAN UK's health monitoring tool.
3. **Assessing and driving improvement in pest management practices through PAN UK's IPM Ladder**. Better Cotton is rolling out PAN UK's IPM ladder, a training and assessment tool designed to drive better understanding and adoption of the various practices that help to reduce dependence on pesticides.

After the success of our IPM ladder for cotton, we have now created an IPM Ladder for onion and produced IPM guidance for onion producers and extension agents. This work was conducted in partnership with PAN Ethiopia and Bees for Development. Heavy pesticide use in onions was harming human health and also affecting bees, which are valued by farmers for their pollination services, honey and beeswax.

PAN UK's Sustainable Cotton Ranking and Cotton Papers (Cotton and Corporate Responsibility, Cotton and Climate, Cotton and Labour) were published in 2023 and 2024 bringing attention to the state of sustainability in the cotton sector and proposing recommendations for the private and public sector.

Beyond cotton, PAN UK is a member of the Global Coffee Platform (GCP). In 2024, PAN UK concluded work with GCP's Pesticide Action Group on establishing a plan for meeting GCP's commitment to phasing-out HHPs by 2030, from coffee sustainability schemes recognised by GCP. There are now 27 schemes recognised by the GCP, covering 74% of global coffee purchases. Over 2025 we will be working to hold companies to account for action on achieving the objective of HHP-free coffee production.

PAN UK has also led the pesticides section of the Chocolate Scorecard, a collaborative initiative of 40+ civil society organisations to grade all major companies operating in the cocoa supply chain such as traders, processors, manufacturers or retailers. PAN UK has redeveloped the pesticides component of the annual ranking, enabling the network to advocate for strong action on pesticide harm by supply chain actors, and we are now seeing clear improvements from leading chocolate companies. PAN UK is also developing a new collaboration to collect data and raise awareness of the impacts of pesticides in cocoa production.

In 2024, the concept of regenerative agriculture gained momentum among mainstream corporate actors. Without any widely agreed definition, many competing frameworks have emerged with varying requirements on reducing pesticide harms. For example, the current draft of REGEN10 – a regenerative agriculture initiative with high-level corporate and government support with the ambition to roll out its framework to over half of global agriculture production and land - is very weak on pesticides. The draft framework does not reflect global commitments made to phase-out HHPs, under the Global Framework on Chemicals, or to reduce pesticide risk to biodiversity by at least half, as enshrined in the Global Biodiversity Framework. We submitted

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

recommendations and have continued to engage with the secretariat to encourage the incorporation of global commitments in REGEN10's outcomes framework. REGEN10 have delayed the release of a final version of the framework until 2025, and we will watch its development closely.

Plans for 2025

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. We will press them to increase resources for farmer training in agroecological practices and to collect more robust data on the negative impacts of pesticides on their producers in order to drive more effective action. In addition to close direct engagement with certain standards, particularly members of the ISEAL group of major sustainability standards, we will make the case to a wider community of supply chain actors 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.

In the first quarter of 2025 we will be supporting Be Slavery Free to rank chocolate companies on their pesticide policies and actions through the Chocolate Scorecard (described above). We also plan to work with the NGO INKOTA and the Centre for Pesticide Suicide Prevention based in Edinburgh University to collect new data on pesticide poisoning among cocoa farmers in West Africa and to bring this to the attention of chocolate companies sourcing cocoa in the region, to national and regional authorities and consumers. In a similar way, PAN UK will be supporting the efforts of its allies to establish a new coffee scorecard, which will include a ranking exercise concerning pesticide use in coffee.

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 2024****Cotton in Benin**

Our work to tackle harms caused by pesticides in the cotton sector saw some very significant progress in 2024. Over the last three years we have almost doubled the number of organic cotton producers we support in Benin to 8,870, including 2,552 women (29%). This work was conducted in partnership with OBEPAB (L'Organisation Béninoise pour la Promotion de l'Agriculture Biologique), Aid by Trade Foundation (AbTF) and Reinhart and supported by Traid and GIZ. The increased scale of organic cotton production has put Benin's organic cotton sector on the map and improved our access to key decision makers in Benin, as well as traders of organic cotton and other supply chain actors. Partners worked together to build a stronger relationship with SODECO, the main cotton ginner in Benin, who accepted an invitation to join the consortium for a new project funded by GIZ, Traid, AbTF and Reinhart, which was secured in the latter part of 2024. The new project will continue to offer support to existing organic producers, plus it will adapt existing services for conventional cotton farmers to transition to organic cotton production. Funding for a further three years has been secured with a high probability of further funding opportunities in the pipeline that will extend beyond this three-year period. We are working towards a significant scaling up of organic production within mainstream systems which would not only bring significant benefits to an expanding group of beneficiaries, but it would deliver an important message to the cotton sector globally regarding the viability of organic cotton production at scale based on agroecological principles. It would also enable OBEPAB to share their wealth of expertise with other cotton programmes across the region.

Understanding unintentional acute pesticide poisoning

In 2024, the implementation of T-MAPP – our mobile phone-based app which was developed with the support of the C&A/Laudes Foundation, to collect data on pesticide poisoning – was significantly ramped up. T-MAPP provides much needed insights into the conditions of use of pesticides and the prevalence of unintentional acute pesticide poisoning and wider health and livelihood impacts. Critically, it gives regulators hard data identifying the pesticides involved that can be used to help them prioritise the most damaging pesticides for removal.

In 2024, T-MAPP was deployed across seven countries and in 10 different languages in partnership with various organisations including UN agencies, national governments, non-governmental organisations, academic institutions and sustainability standards. Over 11,500 questionnaire responses were submitted in 2024. In total, since its launch, T-MAPP has now been used to collect data from over 14,500 individuals across 11 countries and in 14 languages.

Since early 2024, T-MAPP has been used by partners in the health sector in Sri Lanka, in collaboration with the Centre for Pesticide Suicide Prevention (CPSP) at the University of Edinburgh, to undertake a novel longitudinal study of 1,200 pesticide applicators, with interviews every two months over a two-year period. Also, with CPSP and partners in the Nepal Ministry of Agriculture, over 600 farmers and farm workers were interviewed about their experience of unintentional acute pesticide poisoning over the last 12 months. Following data analysis, the results of this study were presented at the CPSP annual group meeting, alongside reflections on the benefits of T-MAPP by the project partner. With the FAO, a second phase of work was undertaken across three countries in Central Asia, building on work in 2023 to collect data from 1,200 individuals in areas with high prevalence of pesticide poisoning. In the second half of the year, we started trialling T-MAPP in India and Pakistan as part of the monitoring systems at Better Cotton, collecting data from over 5000 individuals.

In addition, T-MAPP data collected in 2021 on the experience of Caribbean vegetable farmers, was published in a peer-reviewed journal. A second paper, featuring T-MAPP data from Tanzania, will be published in 2025.

Governments that have used T-MAPP, and subsequently banned pesticides identified as causing poisoning, include Trinidad and Tobago, and Nepal.

Tackling harms from pesticides in Ethiopia

Vegetables and grass pea

Since 2018, PAN UK has partnered with PAN Ethiopia to promote agroecological vegetable production methods to help reduce intensive pesticide use by smallholder farmers in the Central Rift Valley, Lake Ziway area (with support from Traid) and near Bahir Dar in Amhara region (in collaboration with Bees for Development and with support from the Darwin Initiative).

In the Lake Ziway area, intensive use of agrochemicals had degraded soils and farmers had responded by using 2-3 times the recommended rate of synthetic fertilizers to try to secure reasonable yields. As part of our work to improve soil health we introduced vermicompost to support farmers to reduce dependence on costly and environmentally damaging chemical inputs while protecting their yield and income. The trials have proved successful, and we saw the approach being more widely shared and adopted in 2024. The results are also influencing the cotton farmers we work with further south in Ethiopia, who grow vegetables in the dry season.

Straw mulching is another ecological practice which has many benefits, including moisture retention, weed suppression and reducing disease incidence. Expanding the straw mulching trials, providing training for farmers and technical support to facilitate adoption has resulted in wide acceptance and promotion by the district and village level agriculture offices. The project has been very successful in building productive relationships with

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Government agricultural services. This work aligns with the government's strategy to mainstream more sustainable approaches into the crop production system.

The project is also supporting a self-help group of women in the Lake Ziway area to establish a new Participatory Guarantee System (PGS), which is a local certification system that provides reassurance to customers about the standard to which the product has been grown. In this case it will reassure consumers that their vegetables have been grown without the use of Highly Hazardous Pesticides. Our market research indicates that this will help the women to secure a favourable price and increased demand for their vegetables, whether on the open market or in hotels and restaurants.

Cotton

The current project in Ethiopia offers technical support to approximately 7,000 cotton producers to help them use low-cost agroecological techniques to produce a healthy crop and a good yield whilst reducing or eliminating the use of harmful and costly pesticides. Farmers are being trained in a range of techniques including intercropping, mulching and using locally available botanical preparations (such as neem leaf extract) instead of pesticides. The project also increases access to good quality cotton seed and fosters farmers' cooperatives to improve market opportunities for farmers. In a promising development the Gamo Development Association (GDA) has joined the organic cotton movement in Arba Minch. GDA, a business-focused community development organisation has dedicated 35 ha of cotton farm for seed multiplication. It is hoped that this will solve the inadequate supply of cotton seed to growers in the area and beyond. GDA signed contract farming agreements with four co-ops under the project and committed to buy cotton from IPM trained farmers.

Dr Stephanie Williamson retires

Finally, we want to pay tribute to our colleague Dr Stephanie Williamson who retired in June 2024 after over two decades of brilliant work at PAN-UK. We are so grateful to Stephanie for all her expertise and hard work over the years. Thankfully, she captured some of her experience in many valuable resources, from the book 'Replacing Chemicals with Biology: Phasing out Highly Hazardous Pesticides with Agroecology' to papers, field guides and manuals to help us and the wider world to continue to learn from her work.

Plans for 2025

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 2024 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.

Financial review

2024 was another positive year for our organisational finances and we remain in a strong financial position at 31 December.

Our income for the year was £1,472,638, exceeding the total income in 2023, which was itself the highest figure in recent memory. This total figure is the combination of a decrease in unrestricted income from £336,445 to £184,855 and an increase in restricted income from £1,042,089 to £1,287,783. In 2023, we received an unrestricted grant of £50,000 from the Esmée Fairbairn Foundation to respond to cost of living pressures and a further grant of £110,000 from another longstanding donor intended to fund activities in 2024. These were not replicated in 2024 and account for the decrease in unrestricted income. The increase in restricted funding is primarily driven by the receipt of a grant from GIZ for our Benin cotton project (more detail in Section 2.3) at the end of 2024, where the majority of the funding is intended for work in 2025. This is unlikely to be repeated in 2025 and so we are expecting to see a fall in both restricted and total income in that year.

Total expenditure for 2024 was broadly equivalent to that in 2023 (£1,359,498 in 2024 compared to £1,391,110 in 2023) and the split of expenditure across the different strategic areas was broadly similar as well. The stability at the top level though masks some more significant changes in how expenditure was incurred across different cost types. The biggest changes here were: 1) an increase in staff costs of £67,074 resulting partly from year on year salary increases but mainly from three staff who were recruited during 2023 working for a full year in 2024; and 2) a decrease in grants to partners of £96,652 following the end of a grant that PAN UK was administering on behalf of the wider PAN network.

Of the total expenditure, £245,881 was funded by unrestricted funds and £1,113,617 was funded by restricted funds. This is an increase of £76,148 in expenditure funded by unrestricted funds and reflects the fact that one of our most significant donors towards Goal 1 activities switched to providing unrestricted funding in 2024. Many, but not all, of the costs that would previously have been charged to their restricted funding were consequently charged to unrestricted funds.

Overall, we saw a net increase in funds in 2024 of £113,140 split between a decrease in unrestricted funds of £47,474 and an increase in restricted funds of £160,614. The decrease in unrestricted funds essentially relates to us spending the grant of £110,000 received at the end of 2023 to fund work in 2024 whilst the increase in restricted funds mostly relates to the GIZ funding received in advance.

Total funds carried forward at the year-end were £1,182,877, of which £679,638 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 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,

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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 £410,000 to £585,000. This is roughly equivalent to six to nine months of the total salaries plus core organisational costs budgets.

The current free unrestricted reserves are £679,638 (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. This is a reduction from the end of the previous year and reflects our decisions to use our unrestricted funds to cover particular areas of expenditure rather than try and fundraise more restricted funds, given that our reserves are above our 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 2025 we are intending to use a portion of these reserves to support the salary of the Communications Assistant role. It is also likely that we will use a portion of our unrestricted reserves to bridge the gap between restricted funding for Goal 2 activities coming to an end and new funding being secured i.e. we will be using our reserves to manage the risks that we have identified as a reason for holding them in the first place.

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 2025 and considering what we know already for 2026 – 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 is 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:

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Risk	Mitigations
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 2024 (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 2024.

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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.

For 2024, a cost of living allowance increase of 4% for all staff plus a non-consolidated one-off of £600 for non-senior management staff was approved by the Board that took 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 directly. PAN UK hosts one of the two co-ordinators for PAN International and receives funding for this role. PAN UK is also active in the working groups convened by PAN International – including chairing the group which co-ordinates the network's international advocacy activities. PAN UK has also 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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

PAN UK established a diversity working group in 2021 to consider how we can turn this commitment into a reality within the organisation. This group ran for two years and addressed many of the more straightforward areas that required attention. In 2023, it was felt that this group had run its course and so, in order to inject more momentum and ownership into this process, we 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. In 2024, we took part in a food and racial justice working group coordinated by Sustain which prompted us to take specific actions including holding a monthly staff meeting to shape our approach to diversity, equity, inclusion and justice, looking again at our recruitment processes and also reviewing some of our internal documents such as the Pesticide Free Towns code of conduct.

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.

In spite of this progress, we recognise that we have more to do and are committed to advancing our work on DEIJ.

Key people and suppliers

Trustees	Barbara Dinham, Chair Edward Moore, Treasurer Lasse Bruun Sondhya Gupta Stephanie Morren Vera Ngowi Christopher Stopes Anthony Youdeowei
Company Secretary	Keith Tyrell
Registered office	Brighthelm Centre North Road Brighton BN1 1YD
Telephone	01273 964230
Website	www.pan-uk.org
E-mail	admin@pan-uk.org
Company registration number	02036915 (England and Wales)
Charity registration number	0327215
Auditors	Goldwins Limited Chartered Accountants 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	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 28 May 2025 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 2024 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 2024 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

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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. 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

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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

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

23 June 2025

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)

For the year ended 31 December 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
Income from:					
Donations and legacies	3	136,926	-	136,926	336,353
Charitable activities:					
Goal 1 (UK)	4	-	324,973	324,973	267,790
Goal 2 (International)	4	32,174	962,810	994,984	796,608
Information provision	4	-	-	-	-
Other trading activities	5	351	-	351	531
Investment income	6	13,542	-	13,542	7,252
Other income	7	1,862	-	1,862	-
Total income		184,855	1,287,783	1,472,638	1,408,534
Expenditure on:					
Raising funds	8	1,064	-	1,064	1,161
Charitable activities:					
Goal 1 (UK)	8	34,286	278,507	312,793	317,621
Goal 2 (International)	8	186,967	762,987	949,954	1,000,629
Information provision	8	23,564	72,123	95,687	71,699
Total expenditure		245,881	1,113,617	1,359,498	1,391,110
Net income / (expenditure)	9	(61,026)	174,166	113,140	17,424
Transfer between funds		13,552	(13,552)	-	-
Net movement in funds		(47,474)	160,614	113,140	17,424
Total funds brought forward		727,112	342,625	1,069,737	1,052,313
Total funds carried forward	17	679,638	503,239	1,182,877	1,069,737

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

BALANCE SHEET

As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	-	-
Current assets			
Debtors	13	41,212	35,366
Cash at bank and in hand	19	1,148,005	1,042,957
		<u>1,189,217</u>	<u>1,078,323</u>
Creditors: amounts falling due within one year	14	<u>(6,340)</u>	<u>(8,586)</u>
Net current assets		<u>1,182,877</u>	<u>1,069,737</u>
Net assets		<u><u>1,182,877</u></u>	<u><u>1,069,737</u></u>
Represented by:			
Restricted funds	17	503,239	324,625
Unrestricted funds			
- General fund	17	679,638	727,112
Total funds		<u><u>1,182,877</u></u>	<u><u>1,069,737</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 28 May 2025 and signed on their behalf by



Barbara Dinham, Chair

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

STATEMENT OF CASH FLOWS

For the year ended 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
<hr/>					
Net cash provided by operating activities	18		91,506		53,296
Cash flows from investing activities:					
Interest / rent / dividends from investments		13,542		7,252	
		<hr/>		<hr/>	
Cash provided by investing activities			<u>13,542</u>		<u>7,252</u>
Change in cash and cash equivalents in the year			105,048		60,548
Cash and cash equivalents at the beginning of the year			1,042,957		982,409
			<hr/>		<hr/>
Cash and cash equivalents at the end of the year	19		<u>1,148,005</u>		<u>1,042,957</u>
			<hr/>		<hr/>

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

2 Detailed comparatives for the statement of financial activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £
Income from:			
Donations	336,353	-	336,353
Charitable activities:			
Goal 1 (UK)	-	267,790	267,790
Goal 2 (International)	22,309	774,299	796,608
Information provision	-	-	-
Other trading activities	531	-	531
Investment income	7,252	-	7,252
Total income	366,445	1,042,089	1,408,534
Expenditure on:			
Raising Funds	1,161	-	1,161
Charitable activities:			
Goal 1 (UK)	4,730	312,891	317,621
Goal 2 (International)	154,790	845,839	1,000,629
Information provision	9,052	62,647	71,699
Total expenditure	169,733	1,221,377	1,391,110
Net income / (expenditure)	196,712	(179,288)	17,424
Transfer between funds	2,932	(2,932)	-
Net movement in funds	199,644	(182,220)	17,424
Total funds brought forward	527,468	524,845	1,052,313
Total funds carried forward	727,112	342,625	1,069,737

3 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Gifts				
- Laudes Foundation	85,471	-	85,471	88,169
- Tolkien Trust	-	-	-	110,000
- Esmee Fairbairn Foundation	-	-	-	50,000
- A and J Charitable Trust	-	-	-	10,000
Other gifts	51,455	-	51,455	58,190
Legacies	-	-	-	19,994
	136,926	-	136,926	336,353

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

4 Income from charitable activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Goal 1: To reduce pesticide use and related harms in the UK				
Chapman Charitable Trust	-	24,000	24,000	22,000
Earthsong Foundation	-	5,000	5,000	5,000
Esmee Fairburn Foundation	-	100,036	100,036	100,000
John Ellerman Foundation	-	30,000	30,000	30,000
Lund Trust	-	58,000	58,000	-
Natracare	-	-	-	5,000
RSPB	-	67,937	67,937	65,199
The Savitri Waney Charitable Trust	-	40,000	40,000	40,591
Total Goal 1	-	324,973	324,973	267,790
Goal 2: To reduce pesticide use and related harms in agriculture internationally				
Aid by Trade Foundation	-	25,037	25,037	17,367
Bees for Development	-	3,950	3,950	3,314
C & A Foundation	-	-	-	11,161
CS Fund	-	-	-	(41)
University of Edinburgh	-	131,437	131,437	49,677
Flotilla Foundation	-	85,976	85,976	88,725
GIZ	-	293,420	293,420	141,608
PAN North America	-	64,311	64,311	62,845
Paul Reinhart AG	-	-	-	78,193
TRAID	-	303,741	303,741	233,568
UN Food and Agriculture Organisation	-	54,938	54,938	87,882
Consultancy	32,174	-	32,174	22,309
Total Goal 2	32,174	962,810	994,984	796,608
Information Provision				
Total Information Provision	-	-	-	-
Total Income from charitable activities	32,174	1,287,783	1,319,957	1,064,398

5 Income from other trading activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Publication sales and subscriptions	58	-	58	27
Other trading activities	293	-	293	504
	351	-	351	531

6 Income from investments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Bank interest	12,621	-	12,621	6,522
Bank fee refund	921	-	921	730
	13,542	-	13,542	7,252

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

7 Other income

	Unrestricted	Restricted	2024	2023
	£	£	Total	Total
			£	£
Other income	1,862	-	1,862	-
	1,862	-	1,862	-

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

8 Analysis of expenditure

Current reporting period

	Basis of allocation	Charitable activities						2024 Total	2023 Total
		Cost of raising funds	Goal 1 (UK)	Goal 2 (Intl)	Information provision	Support costs	Governance costs		
		£	£	£	£	£	£	£	£
Staff costs	Direct	-	237,523	380,911	70,466	91,915	-	780,815	713,741
Direct costs	Direct	1,064	20,615	42,154	9,007	-	-	72,840	90,262
Grants to partners	Direct	-	-	439,240	-	-	-	439,240	535,892
Support costs - rent	Direct	-	-	-	-	23,475	-	23,475	22,859
Support costs - other	Direct	-	-	-	-	31,625	-	31,625	22,730
Governance costs	Direct	-	-	-	-	-	11,503	11,503	5,626
		1,064	258,138	862,305	79,473	147,015	11,503	1,359,498	1,391,110
Support costs	% staff costs	-	50,689	81,289	15,037	(147,015)	-	-	-
Governance costs	% staff costs	-	3,966	6,360	1,177	-	(11,503)	-	-
2024 Total		1,064	312,793	949,954	95,687	-	-	1,359,498	1,391,110
2023 Total		1,161	317,621	1,000,629	71,699	-	-	1,391,110	

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Previous reporting period

Charitable activities

	Basis of allocation	Cost of raising funds	Goal 1 (UK)	Goal 2 (Intl)	Information provision	Support costs	Governance costs	2023 Total
		£	£	£	£	£	£	£
Staff costs	Direct	-	229,557	347,118	55,071	81,995	-	713,741
Direct costs	Direct	1,161	33,161	48,589	7,351	-	-	90,262
Grants to partners	Direct	-	-	535,892	-	-	-	535,892
Support costs - rent	Direct	-	-	-	-	22,859	-	22,859
Support costs - other	Direct	-	-	-	-	22,730	-	22,730
Governance costs	Direct	-	-	-	-	-	5,626	5,626
		1,161	262,718	931,599	62,422	127,584	5,626	1,391,110
Support costs	% staff costs	-	52,581	66,118	8,885	(127,584)	-	-
Governance costs	% staff costs	-	2,322	2,912	392	-	(5,626)	-
2023 Total		1,161	317,621	1,000,629	71,699	-	-	1,391,110

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Of the total expenditure in 2024, £245,881 was unrestricted (2023: £169,733) and £1,113,617 was restricted (2023: £1,221,377).

Grants to partners in 2024 includes grants to Pesticide Action Nexus Association, Ethiopia of £149,954 (2023: £132,460), Organisation Béninoise pour la Promotion de l'Agriculture Biologique, Benin of £229,780 (2023: £251,066), Kazakhstan Growers Union, Kazakhstan of £17,638 (2023: £21,641), Komyobihoi Diyor, Tajikistan of £25,080 (2023: £17,437), BIOM, Kyrgyzstan of £16,788 (2023: £18,177).

Grants to partners in 2023 also includes grants to People's Coalition on Food Sovereignty, Philippines of £5,725, Pesticide Action Network Africa, Senegal of £5,718, Pesticide Action Network Asia Pacific, Malaysia of £66,651, Observatorio Latinoamericano de Conflictos Ambientales (OLCA), Chile of £5,738, Pesticide Action Network North America, United States of America of £5,738 and Pestizid Actions-Netzwerk, Germany of £5,541.

9 Net income / (expenditure) for the year

This is stated after charging / (crediting):	2024	2023
	£	£
Operating lease rentals:		
Property	23,475	22,859
Other equipment	439	404
Auditor's remuneration: audit fees	4,000	4,000
Foreign exchange (gains) / losses	6,089	6,643

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

Staff costs were as follows:	2024	2023
	£	£
Salaries and wages	660,632	604,615
Social security costs	67,333	60,831
Employer's contribution to defined contribution pension schemes	52,850	48,295
	780,815	713,741

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

	2024	2023
Range	No.	No.
£70,000 to £79,999	0	1
£80,000 to £89,999	1	0

The total employee benefits (including employer's pension and national insurance contributions) of the key management personnel were £95,684 (2023: £91,632).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: £nil). No charity trustees received payment for professional or other services supplied to the charity (2023: £nil). Charity trustees were reimbursed expenses of £719 during the year (2023: £nil).

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Staff numbers

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

	2024	2023
	No.	No.
Charitable activities	12.5	12.0
Support	2.0	2.0
	14.5	14.0

11 Taxation

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

12 Tangible fixed assets

	Furniture, fittings and equipment	Total
	2024	2024
	£	£
Cost		
At the start of the year	2,061	2,061
Additions in year	-	-
Disposals in year	-	-
At the end of the year	2,061	2,061
Depreciation		
At the start of the year	2,061	2,061
Charge for the year	-	-
Eliminated on disposal	-	-
At the end of the year	2,061	2,061
Net book value		
At the end of the year	-	-
At the start of the year	-	-

All of the above assets are used for charitable purposes

13 Debtors

	2024	2023
	£	£
Trade debtors	34,367	34,065
Other debtors	1,000	1,250
Prepayments	-	51
Accrued income	5,845	-
	41,212	35,366

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	964	2,069
Other creditors	-	210
Accruals	5,376	6,307
	6,340	8,586

15 Pension scheme

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.

16 Analysis of net assets between funds

	2024		
	Unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	679,638	503,239	1,182,877
Net assets at the end of the year	679,638	503,239	1,182,877

	2023		
	Unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	727,112	342,625	1,069,737
Net assets at the end of the year	727,112	342,625	1,069,737

17 Movements in funds	At 1 January 2024	Income & gains	Expenditure & losses	Transfers	At 31 December 2024
	£	£	£	£	£
Restricted funds:					
Goal 1 (UK)	121,353	324,973	278,507	(62,371)	105,448
Goal 2 (International)	221,272	962,810	762,987	(23,304)	397,791
Information provision	-	-	72,123	72,123	-
Total restricted funds	342,625	1,287,783	1,113,617	(13,552)	503,239
General funds	727,112	184,855	245,881	13,552	679,638
Total unrestricted funds	727,112	184,855	245,881	13,552	679,638
Total funds	1,069,737	1,472,638	1,359,498	-	1,182,877

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

Movements in funds in previous reporting period	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
Restricted funds:					
Goal 1 (UK)	218,661	267,790	312,891	(52,207)	121,353
Goal 2 (International)	306,184	774,299	845,839	(13,372)	221,272
Information provision	-	-	62,647	62,647	-
Total restricted funds	524,845	1,042,089	1,221,377	(2,932)	342,625
General funds	527,468	366,445	169,733	2,932	727,112
Total unrestricted funds	527,468	366,445	169,733	2,932	727,112
Total funds	1,052,313	1,408,534	1,391,110	-	1,069,737

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. This work is described in more detail in the annual report.

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.

Pesticide Action Network UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2024

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

	2024	2023
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	113,140	17,424
Interest, rent and dividends from investments	(13,542)	(7,252)
(Increase) / decrease in debtors	(5,846)	40,681
Increase / (decrease) in creditors	(2,246)	2,443
Net cash provided by / (used in) operating activities	91,506	53,296

19 Analysis of cash and cash equivalents

	At 1 January 2024 £	Cash flows £	Other changes £	At 31 December 2024 £
Cash at bank and in hand	1,042,957	105,048	-	1,148,005
Total cash and cash equivalents	1,042,957	105,048	-	1,148,005

20 Operating lease commitments

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

	Property 2024 £	2023 £	Equipment 2024 £	2023 £
Less than 1 year	23,304	23,424	304	304
1 – 5 years	5,826	5,856	25	25
	29,130	29,280	329	329

21 Contingent assets or liabilities

There are no contingent assets or liabilities existing.

22 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.

23 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.