

The Good Cocoa Bean

Scotland · Charity number SC053139

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2024-02-23
Register	View on the OSCR register

Contact

Address	Suite 8 Enterprise House Kirkintilloch G66 1XQ
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Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: We continue to tackle child labour at its source: poverty and lack of opportunity. Every farmer who joined our partner, the Chamber of Farmers Ghana, agrees that they will ensure their children attend school and that their learning is not disrupted by them having to become involved in child labour to supplement the family income. Beyond fair pay, we fund scholarships for high school and university education—including international opportunities—so farming families dream bigger. The result is to eliminate child labour by addressing the root cause, and have children in classrooms, provided with the education they rightfully deserve.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's purposes are: 4.1 The advancement of citizenship and community development particularly through the provision of information, training, assistance and support to socially and economically disadvantaged groups and individuals to help them alleviating poverty and the effects of poverty and overcome their social exclusion and participate in a more inclusive local and global society . 4.2 The advancement of education particularly through the development of learning in relation to the effects of child poverty, exploitation and worst forms of child labour [WFCL] 4.3 Raising awareness and advance the rights of children and young people who have experienced abuse, worst forms of child labour [WFCL] and child slavery and work towards reconciliation of families and communities where these practices have negatively impacted those involved. 4.4 The provision of community facilities, or the organization of community activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

Geography

- **Main operating location:** Outwith Scotland
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2026-02-28	£0	£0	-	0
2025-02-28	£5,973	£256	-	0

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Scotland - Charity number SC053139

Accounts

The Good Cocoa Bean

Charity Number SC053139

Unaudited Financial Statements for the period ended 28 February 2025

The Good Cocoa Bean

Trustee report for the period ended 28 February 2025

Good Cocoa Bean is a Scottish SCIO transforming cocoa sourcing through principled trade. We empower Ghana's smallholder farmers with fair prices, sustainable farming, and education to eradicate child labour, while reinvesting profits into community-led development in Ghana and Scotland. This deliberate shift from business-as-usual creates a circular economy rooted in transparency, fairness, and generational impact.

We purchase organic and fairtrade cocoa beans from smallhold farmers in Ghana at a fair price and resell them in the UK. This means that the farmers and their families directly benefit from fair trading and are able to use this additional household income to ensure that their children are able to attend school and not be involved in child labour.

In our inception year we have continued to build the networks necessary to both develop our education programme in Scotland to raise awareness of child labour and to develop our relationships with the small hold cocoa farmers in Ghana.

Our main project this year was working with a partner organisation in Scotland and facilitating a group of volunteers to go to Ghana to learn and work along side the small hold cocoa farmers. At the same time they renovated a school and refurbished a Community & Learning center which will deliver VET training for those who have left school without any formal qualifications.

The Good Cocoa Bean

Statement of Financial activities

	Unrestricted Funds	Total Funds 2025
	£'s	£'s
Income		
Grants and donations	-	-
Income from Trading Activities	5,973	5,973
Total Income	5,973	5,973
Expenditure		
Cost of Sales	-	-
Administration	256	256
Depreciation	-	-
Total Expenditure	256	256
Total funds brought/carried forward	5,717	5,717

The Good Cocoa Bean

Balance Sheet as at 28 February 2025

	Unrestricted Funds	Total Funds 2025 £
Fixed Assets		
Tangible fixed Assets	-	-
Total Fixed Assets	-	-
Current Assets		
Debtors	5,851	5,851
Cash at bank and in hand	-	-
	5,851	5,851
Liabilities		
Creditors Amounts falling due within on year	134	134
	134	134
Net Current Assets	5,717	5,717
The funds of the charity		
Unrestricted Income funds	5,717	5,717
Total Charity Funds	5,717	5,717

Approved by the trustee on 30 October 2025 and signed on their behalf by:

Director: 

The Good Cocoa Bean

Examiner's Report to the Trustees of The Good Cocoa Bean

I report on the accounts of the charity for the year ended 28 February 2025 which are set out on pages 3 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

██████████

CAT/IAB

Address:

Performance Business Services Ltd
5 Raasay Gardens
Newton Mearns
Glasgow
G77 6TH

Date:

30 October 2025