

13th Annual General Meeting of the German Initiative on Sustainable Cocoa (Forum Nachhaltiger Kakao e.V.)

Monday, 26 May 2025 | BMEL Bonn

Status: 25.04.2025

RESOLUTION PROPOSAL

Agenda Item 4 – Approval of the 2024 Annual Financial Statement

The General Assembly approves the 2024 Annual Financial Statement (see Annex 1).

Agenda Item 10 – Resolutions

- (i) The General Assembly approves the revised budget plan for 2025.
- (ii) The General Assembly approves the proposed budget plan for 2026.

Annex 1: *Budget Plan 2023–2026*

- (iii) The General Assembly resolves to continue the member project PRO-PLANTEURS until 05/2030 and approves the financing as outlined in the annex. The association will conclude the relevant contracts with GIZ, which will be commissioned with the implementation of the project. Due to the duration of BMZ’s funding, the co-financing contract with GIZ will initially be concluded for the period from 06/2025 to 05/2028.

Annex 2: *Financing Overview of PRO-PLANTEURS III*

- (iv) The General Assembly resolves not to continue the two individual goals expiring in 2025:
 - Individual Goal 11: “We are jointly committed to ensuring that, by 2025, at least 95 % of cocoa in the cocoa-containing end products sold by our producing members in Germany is certified in line with sustainability standards or comes from sustainability programmes that are independently verified.”
 - Individual Goal 8: “We are jointly committed to ensuring that corporate members of the German Initiative on Sustainable Cocoa implement human rights and environmental due diligence in their cocoa supply chains by the end of 2025.”

Agenda Item 12 – Appointment of External Auditor

The proposed tax consultancy firm is:

Roser GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft Drehbahn 7 20354 Hamburg

The General Assembly resolves to appoint the tax consultancy firm as the external auditor.

Annex 1: Budget Plan 2023–26

	2023	2024	2024	2025	2025	2026
REVENUE	TOTAL 31.12.2023	Budget ap- proved GM 2024	TOTAL 31.12.2024	Budget approved GM 2024	Adjustment for GM 2025	Planning 2026
Membership dues						
Industry¹						
Membership dues	247.250	237.750	237.750	232.750	229.750	223.250
additional dues	74.175	83.213	83.213	168.033	174.610	176.368
Carryover Member Group B (Industry) ³	1.575	2.038	2.038	7.884	4.306	9.049
Retail²						
Membership dues	54.167	64.167	64.167	62.500	62.500	62.500
additional dues	108.000	98.000	98.000	139.996	139.996	141.833
Carryover Member Group C (Retail) ⁴	-167	-167	-167	1.837	1.837	0
Civil Society						
Membership dues	4.500	4.000	4.000	4.000	4.000	4.000
additional dues	0	0	0	0	0	0
Supporting members						
Membership dues	5.750	6.750	6.750	6.750	6.250	5.950
Revenue members	495.250	495.750	495.750	623.750	623.249	622.949
EXPENDITURES						
1. Staff						
Employees	302.842	300.000	267.567	365.000	365.000	365.000
Travel expenses	8.970	15.000	12.283	15.000	15.000	15.000
Office expenses, telephone etc	16.376	16.500	15.270	16.500	16.500	16.500
SUBTOTAL	328.188	331.500	295.120	396.500	396.500	396.500
2. Steering						
Board and working group meetings	2.002	2.000	1.522	2.000	4.000	4.000
General Meeting	9.876	16.500	13.034	18.000	18.000	18.000
Auditing, insurance etc.	2.603	4.500	2.738	4.500	4.500	4.500
SUBTOTAL	14.481	23.000	17.294	24.500	26.500	26.500
3. Dialogue & service						
Communication product development	18.761	20.500	20.308	3.000	6.000	6.000
Trade Fair attendance (ISM, ANUGA)	11.394	15.000	13.350	15.000	15.000	15.000
Events, studies, online seminars, Parliamentary Evening	193	3.000	2.885	5.000	2.000	2.000
SUBTOTAL	30.348	38.500	36.544	23.000	23.000	23.000
4. Joint impact and results orientation on site						
Local GISCO representative (incl. incidental costs)	32.000	40.000	2.462	40.000	40.000	40.000
Project PRO-PLANTEURS	0	0	0	0	5.000	10.000
CCE-Koordination und Umsetzung	0	0	0	0	0	0
Exchange with partner region, here: Members' trip to Côte d'Ivoire (2024)	0	5.000	2.351	5.000	5.000	5.000
Partnership with WCF, ICCO, CCC here: cooperation with ISCOs	0	0	0	0	0	0
SUBTOTAL	32.000	45.000	4.813	45.000	50.000	55.000
Administrative expenses + taxes						
Financial management/accounting/staffing	1.348	4.000	826	4.000	1.000	1.000
TOTAL	406.365	442.000	354.596	493.000	497.000	502.000
Administrative overhead (including profit)	73.938	80.400	62.426	89.677	90.404	91.314
7% VAT	32.098	35.518	25.697	39.737	40.068	40.482
SUBTOTAL	106.036	115.918	88.122	129.414	130.473	131.796
Total Expenditures	512.401	557.918	442.719	622.414	627.473	633.796
Balance	-17.151	-62.168	53.031	1.336	-4.224	-10.847
Accumulated balance	93.167	30.999	146.198	32.334	141.974	131.128

Annex 2: Financing Overview – PRO-PLANTEURS III

Financing Overview

green: confirmed funding

grey: intended/estimated funding

	06/2025 – 05/2028 3 Years EUR	Projected Sum for Additional 2 Years (for com- parison only) EUR	06/2025 – 05/2030 Total 5 Years EUR
BMZ (bilateral German DC ¹ project / implemented by GIZ)	2.500.000 <i>committed</i>	1.600.000 <i>(estimated)</i>	4.100.000 <i>(Total sum is still open)</i>
BMEL (parallel commission- ing of GIZ)	450.000 <i>committed</i>	300.000 <i>(estimated)</i>	750.000 <i>intended</i>
German Initiative on Sustainable Cocoa (co-financing of BMZ/GIZ project)	965.250 <i>(committed aver- age value over 3 years)</i>	643.500 <i>(estimated average value)</i>	1.608.750 <i>(committed by member groups B+C)</i>
Conseil Café Cacao	700.000 <i>(submitted esti- mate of cash con- tribution)</i>	460.000 <i>(estimated based on submitted es- timate)</i>	1.160.000 <i>(assumption; amount not yet confirmed)</i>
Total Funding	4.615.250 for 3 years	3.003.500 for 2 years	7.618.750 for 5 years

¹ Development Cooperation