



AGRICULTURAL DONATIONS

THE ASSOCIATION : FOOD AID AS AN ENTRY DOOR TO SOCIAL INCLUSION



- Les Restaurants du Cœur
 - Created in **1985**
 - To provide assistance to people in need with food aid as a starting point
 - **132,5 millions of meals** for **926 000 people** welcomed during the winter season



WELCOME
LISTEN
ORIENTATE
GUIDE



FOOD AID
REPRESENTS 75%
OF OUR SOCIAL
MISSIONS



AGRICULTURAL DONATIONS IN FRANCE

Les Restaurants du cœur campaigned for the extension of the donations to new products

The Article 238 bis of the French tax code opens agricultural donations from producers to bodies of **general interests**



Producers can benefit from a tax exemption equivalent to

60%
of the donation value

2013

Tax exemption on milk donations



2014

Tax exemption on eggs donations



2016

Tax exemption on transformed fruits and vegetables



HOW DOES IT WORK ?

1.



**PRODUCER'S
DONATION**



2.



**TRANSFORMATION/
PACKAGING
USUALLY PAID BY
THE ASSOCIATION**



3.



**A TAX RECEIPT IS
SENT BY THE
ASSOCIATION TO
THE PRODUCER**



THANKS TO THE
GENEROSITY OF
PRODUCERS WE
RECEIVED

WHY IT MATTERS TO US



7M
liters in 2015



420T
in 2016



1000T
removed from the
market in 2016

Donations and
recovery represent

40%

of the food products
distributed by our
organization

- ➔ **It is mutually beneficial :**
- It can help regulating the market
 - When the prices are too low, the producers can earn more money with tax exemption than by selling their production

DEVELOPING NEW KIND OF DONATIONS

BECAUSE WE NEED TO DIVERSIFY OUR SOURCES, WE ARE LEADING EXPERIMENTATIONS FOR DONATIONS OF NEW PRODUCTS



➔ Les Restaurants du cœur were pioneers in **the eggs donation**

➔ We now experience and campaign for **meat donation**



OUR
NEEDS
ARE :



30M of
eggs



725 T of
chicken

The producer gives us a certain number of animals



We pay for the transportation, slaughter and cutting to have frozen meat



The transitional factory establishes how much meat the producer gave us so that we can give him a receipt to benefit from tax exemption

