



PRESS RELEASE

Palais Cambon, 19 June 2025

Organisations receiving donations

LES RESTAURANTS DU CŒUR

The "*Restaurants du cœur - Les Relais du cœur*" association, more commonly known as "*Les Restos du cœur*", aims to provide volunteer assistance to the underprivileged, through access to free meals and participation in their social and economic integration. It is supported by a network of around one hundred departmental associations.

Les Restaurants du cœur is one of four food aid networks in France, alongside the *Fédération française des banques alimentaires*, the French Red Cross and *Secours populaire français*. It receives subsidies from the State and the European Union, as well as donations. *The Restaurants du cœur* distributed more than 160 million meals during their 39th campaign (2023-2024).

A proactive national governance and an association that has committed to management optimisation projects

Under the impetus of its governing bodies, the national association, which has professionalised its services and recruited experienced employees, has undertaken a series of modernisation initiatives in the areas of volunteer resource management, information systems, streamlining of premises and risk management (internal control, audits of local associations, risk mapping). The *Restaurants du cœur* have successfully continued to improve their management and make their procedures more secure, in line with the work recommended by the Court in 2003 and again in 2009.

The association could have made greater use of the financial reserves available to cushion the increase in activity and rising costs

The association and its network benefit from three main types of resources: resources linked to the generosity of the public (€187m in 2024); commercial revenues from the sale of tickets for shows and related products (€15m in 2024); and a combination of subsidies, public assistance and foodstuffs financed by European funds, which account for 38 % of resources.

In the budgetary and financial field, the association has demonstrated its ability to take and enforce management measures to rapidly rectify its accounts (a surplus of almost €34m recorded at 30 April 2024 compared with a deficit of more than €13m a year earlier).

Despite the uncertainties, the *Restaurants du cœur* could have mobilised their precautionary reserves more significantly to absorb some of the economic risks (inflation in the recent period) and social risks (sharp increase in demand for food aid) before asking for the generosity of the public and, above all, the support of

the public authorities. The projections made by the *Restaurants du cœur* in mid-2023, showing a potential cumulative deficit of €250m over three years, were alarmist in that they were based on excessively cautious assumptions.

Compliance with obligations related to appeals for public donations

The association respects the obligations associated with appealing to public generosity.

It could, however, improve and supplement the information provided to the general public and donors, particularly with regard to the valuation of volunteer work in the accounts. With 75,000 regular volunteers and 30,000 occasional volunteers, the *Restaurants du cœur* recognised volunteer work in their accounts in the form of a voluntary contribution in kind ("*contribution volontaire en nature*" - CVN) of €252m for the 2023-2024 financial year. The roll-out of the volunteer management tool in 32 departmental associations in 2023, and its general roll-out in 2024, should enable volunteers' time to be accurately recorded and monitored.

As the vast majority of funds raised from the generosity of the public still rely on donations (87 % of the total), the association must ensure that the retention periods for personal data in its donor database, which comprises 1.3 million people, comply with the General Data Protection Regulation (GDPR).

Public grants and subsidies, particularly European ones, significantly supplement the resources of the *Restaurants du cœur*

Public grants and subsidies and foodstuffs financed by European funds, which account for 38 % of the association's resources, have increased by 63 %, reaching a total of €104m in 2024. State subsidies, which represented just 2 % of the association's resources in 2019, have risen rapidly, reaching 17 % in 2024. In fact, food aid has been particularly subsidised by the State, firstly as a result of the health crisis, then as a result of price rises and the increase in the association's activity, and finally as part of the implementation, in its first year, of the "*mieux manger pour tous*" programme.

[Read the report](#)

The Court of Accounts ensures that public money is used properly and informs citizens accordingly.

Press contacts

Julie Poissier - Communications Director - +33 (0)6 87 36 52 21 - julie.poissier@ccomptes.fr

Mendrika Lozat-Rabenjamina – Press Relations Manager - +33 (0)6 99 08 54 99 – mendrika.lozat-rabenjamina@ccomptes.fr