



*LA FÉDÉRATION
FRANÇAISE
DES BANQUES
ALIMENTAIRES*

Financial years 2019 to 2023

Organisation receiving donations

June 2025

Summary

A major stakeholder in food aid in a growth crisis

The *Fédération Française des Banques Alimentaires* (FFBA) is one of the four heads of the¹ network responsible for food aid in France and is a major stakeholder with a unique positioning. It receives subsidies from the State and the European Union, as well as donations in kind, to redistribute foodstuffs through its network to food aid associations, local social action centres (*centres communaux d'action sociale* - Ccas) and community grocery shops, which then allocate them to the beneficiaries. As a federation, the FFBA coordinates and runs the network of 79 Food Banks (FBs) covering mainland France, Martinique, Guadeloupe and Reunion Island. Each FB member of the FFBA has its own legal personality, its own budget and, like the federation, can benefit from direct financial donations from companies and individuals.

In 2023, more than 6,000 organisations benefited from Food Bank supplies, enabling them to serve 224 million meals to 2.4 million beneficiaries, according to the FFBA.

While the FFBA concentrates a large part of the financial resources of the group it forms with the FBs (€37m out of €87m in 2022), in particular by centralising national and European subsidies, the bulk of the group's activity consists of managing donations in kind, recorded in the margin of the accounting statements and estimated in 2022 at almost €450m², of which only €10m will be collected in the same year by the federation itself.

Contributions from European funds (FEAD³ then ESF+⁴) allocated to the State, for which the general directorate for social cohesion (DGCS) is the managing authority in France, as well as State subsidies, are allocated to the FFBA either in the form of direct financial subsidies (largely redistributed to the FBs), or mainly in the form of foodstuffs purchased by FranceAgriMer⁵ and then delivered directly to the FBs in accordance with the distribution instructions and timetable provided by the federation⁶.

In addition, the federation benefits from the generosity of the public (donations from individuals and corporate sponsorship), which it also uses to purchase foodstuffs and distribute them to the FBs, as well as to contribute to their operating costs and provide them with standardised technical support (national storage and logistics software, software for collecting foodstuffs locally). Finally, each year the FFBA coordinates two major national food collection campaigns (spring and autumn) organised by each of the FBs in front of supermarkets and hypermarkets, and redistributes the financial donations made by individuals (*Monpanier Solidaire* operation) among the FBs.

The FFBA's budget has been multiplied by five between 2019 (€9.4m) and 2023 (€47m), mainly due to a sharp increase in public subsidies aimed at reducing the consequences of food inflation. As a result, the federation tried to organise itself to buy foodstuffs in larger quantities. At the same time, it developed a strategy to support this growth, based on the diversification of its resources, coupled with its missions to go beyond food logistics. The implementation of

¹ The other major stakeholders are the *Restaurants du cœur*, the French Red Cross and *Secours populaire français* (see appendix 3).

² According to the only attempt to produce combined accounts in 2022, which was not validated by the statutory auditors.

³ FEAD: Fund for European Aid to the most Deprived.

⁴ ESF+: European Social Fund Plus.

⁵ FranceAgriMer: a public administrative body that awards major contracts for the purchase of foodstuffs.

⁶ More recently, as part of the "*Mieux Manger Pour Tous*" programme, the FFBA received an €11 million grant for 2023, 90 % of which was directly allocated to the purchase of quality products, including organic products for the entire network.

this strategy was to be based on strengthening its role as network leader and recruiting a number of managers. However, this strategy came up against the intrinsic weaknesses of its organisation.

Developing employee loyalty and professionalism in key positions in order to provide the federation with the procedures that it lacks

The FFBA's organisation is marked by a lack of loyalty among the holders of its senior management positions⁷. This high turnover is the symptom of a management and recruitment policy that needs to change. What's more, these key positions require a full-time presence that is difficult to match with volunteer work and must therefore be filled by employees. At the same time, the federation and the Food Banks, like most charities, are now finding it difficult to recruit enough volunteers.

The context of rapid growth in the federation's overall resources, and the transformation of the network's economic and financial model from one based mainly on food donations to a diversified model seeking more financial donations, make it necessary to establish rigorous processes for collecting donations and monitoring their use.

However, these management processes are currently poorly defined, due to a lack of appropriate skills and the recruitment of permanent staff for key positions. These shortcomings have had a number of damaging consequences in the following areas.

Poorly applied accounting rules concerning use of funds from public generosity, insufficient financial communication

On the one hand, there have been repeated failings in the construction of the profit and loss account by origin and destination (Crod) and the annual statement of utilisation of resources collected from the public (CER), contributing to inadequate financial communication. The rules governing the construction of the CER and the Crod have not been discussed or approved by the federal management, nor by the governance. They are arbitrary in nature, leading to obvious errors, such as the recognition of zero operating costs, which undermine the quality of the information provided to the public. Financial communication for donors and visitors on the FFBA website has long been lacking.

Failure to comply with public procurement rules for purchases other than foodstuffs

Furthermore, the FFBA only complies with the public procurement code for its purchases of foodstuffs, and not for its other purchases such as IT services. However, its status as a contracting authority (from 2019 to 2023, its resources from public subsidies provided for in its budgets exceed 50 % of its total resources) requires it to do so regardless of the subject of the order. In addition, the people who sign purchasing documents (contracts, quotes, invoices with companies) must have formal signing authority, which is not the case in most cases. In order to have legally secure and economically efficient purchasing procedures, the FFBA should therefore reform its entire purchasing organisation.

⁷ Chief Financial Officer (CFO), information systems Director (ISD), purchasing Director (PD), human resources Director (HRD); high turnover for the CFO, whose term of office does not exceed one year and is subject to the recruitment of interim managers in the hope of one day finding a permanent salaried CFO.

Recognition as a public utility that would be strengthened if the association diversified its resources better

The FFBA's recognition of public utility (RUP) in 2023 should enable it to increase its resources from the generosity of the public and, at the same time, strengthen its independence from State and European Union subsidies, which, under the supervision of the Council of State, is attached to the RUP status.

An organisation that has failed to deliver the scale-up expected and left budgets unused

The federation's financial situation does not give cause for concern, but it does reflect a difficulty in spending the sums collected. The share of subsidies in the FFBA's revenues has risen sharply between 2018 and 2023, but its ability to use these subsidies to purchase foodstuffs or improve its operations has not increased to the same extent. The proportion of funds devoted to this (and carried forward due to lack of use in year N) and linked to subsidies and other public assistance has risen sharply between 2021 (€4.2m) and 2023 (€23m) and has grown more than proportionally to the increase in subsidies received (from €9.7m to €22.5m).

This situation is due in part to the timing of subsidy payments, some of which were received at the end of 2022 and 2023, but also and above all to the difficulties encountered by the FB network in ramping up and optimising processing times. To be able to develop, this progress does indeed require, as the FFBA had foreseen, greater coordination of the FBs' actions by the federation: the latter amended its articles of association in 2023 to strengthen its steering of the FBs and go beyond the stage of simply coordinating the network, without, however, actually implementing this strategy. In addition, it appears that the FFBA can only provide inadequate monitoring of the use of subsidies.

While freedom of association does allow associations to give their federation only a residual role, the State (the directorate general for social cohesion), as the FFBA's major public funder, must ensure that the federation is properly organised to have sufficient authority over its network to ensure that subsidies are used efficiently and give rise to regular reliable reporting. Otherwise, it must rethink the scale of its support accordingly.

Ultimately, the FFBA has not been able to keep pace with the growth in funding allocated to it. It has not been able to spend its funding according to the desired timetable, to report accurately on the use of funds from state subsidies and public generosity, or to comply with accounting and public procurement requirements. This situation is linked to the lack of a management process within the federation, itself the result of an inappropriate human resources policy. It is also the result of being too far removed from the network to be able to present itself to the State as a partner guaranteeing the rapid and appropriate use of the subsidies entrusted to it. Its President, federal director and directors must now vigorously take charge of the entire operation of the FFBA.

Opinion of compliance

On completion of its audit, in the light of the due diligence it has carried out and within the limits of the prerogatives conferred on it by Articles L. 111-9 and L. 111-10 of the French Financial Courts Code, the Court of Accounts is not in a position, due to shortcomings in the construction of the resource use account, to give an opinion on the compliance of the expenditures incurred by the association *Fédération Française des Banques Alimentaires* during the financial years 2019 to 2023 with the objectives pursued by the public appeal for generosity, on the one hand, and with the objectives pursued by the association, on the other.

While these shortcomings do not allow us to validate the correct allocation of expenditures insofar as operating and collection costs, the Court has not established, based on the due diligence carried out, that these expenditures are excessive.

Recommendations

The Court makes the following recommendations:

1. Implement the strategic roadmap immediately (*FFBA*).
2. Immediately professionalise the management of the FFBA's support functions (*FFBA*).
3. Ensure that the recommendations of the internal control committee are implemented by 2025 (*FFBA*).
4. As of the next financial year, calibrate the subsidies granted to the FFBA according to the latter's ability to disburse them rapidly under rigorous traceability conditions (*ministry of labour, health, solidarity and families*).
5. Carry out work immediately to establish an annual use account for resources collected from the public by 2025, based on a formalisation of all administrative procedures (*FFBA*).
6. Immediately and rigorously formalise all delegations of signing authority, particularly with regard to purchasing, and reform the organisation of all purchasing activities (*FFBA*).