



*LES RESTAURANTS  
DU CŒUR –  
LES RELAIS DU CŒUR*

Financial years and employment accounts 2019 to 2024

Organisation receiving donations

June 2025

## Summary

**An organisation that plays a central role in food aid, which has diversified its support for vulnerable groups by mobilising a large number of volunteers in departmental associations**

Founded in 1985 to distribute meals to vulnerable people, *Les Restaurants du cœur - les relais du cœur*, known to the general public as *Les Restaurants du cœur*, have consolidated their main social mission, to which they devote two thirds of the resources raised from the generosity of the public and 90 % of fund utilisation in social missions. They have distributed more than 160 million meals during their 39th campaign (2023-2024), while diversifying their support initiatives (professional integration, housing, access to rights, leisure and culture) and broadening their beneficiary groups (offer for babies and young children).

Most of the activities on offer are carried out by regular (75,000) and occasional (30,000) volunteers working in the centres and sites of the 112 departmental associations approved by the national association throughout France, excluding the overseas territories.

**Proactive national governance and association, which have embarked on projects to optimise management but could have made greater use of the financial reserves available to cushion the increase in activity and the rise in costs observed in recent years.**

Under the impetus of responsive governance bodies that are in touch with operational issues, the national association, which has professionalised its services, organised them into divisions and recruited experienced employees, has undertaken modernisation and security measures that are bearing fruit: Active management of volunteer resources and controlled development of the salaried workforce; bringing information systems up to the highest standards, streamlining of premises; implementation of a range of risk management resources (internal control, audits of local associations, risk mapping broken down into action plans that should now be extended to the departmental associations) in close collaboration with the statutory auditors. 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.

This national guidance is also effective in the budgetary and financial field, where 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 public donations 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 as a result of excessively cautious assumptions. It is on this basis that the public authorities have increased their aid to the *Restaurants du cœur*, which, together with the mobilisation of donors, has led to the maintenance of a comfortable level of reserves, corresponding to six months of operations. It is therefore the responsibility of the ministry of

labour, health, solidarity and families to ensure that, in times of crisis, the amount of subsidies paid to the association is in line with its reserves.

**The association could make certain improvements when it comes to respecting the obligations arising from appeals to public generosity and its communications aimed at the general public and donors**

Improved information for donors could, in particular, lead to the definitive abandonment of the use, which still exists in part, of the concept of overheads, which consist of an aggregation of the headings of the account for the use of resources (CER) from public generosity, i.e. fundraising costs on the one hand and operating costs on the other.

It might also be appropriate to supplement communications aimed at the general public and donors with social mission ratios calculated in relation to the amount of public generosity for the year or clarified by ratios calculated excluding voluntary contributions in kind (CVN), to better specify the utilisation of public generosity surpluses from previous years and reserves or to clarify the presentation of resources from companies through partnerships and financial sponsorship.

**Volunteering is highly valued, which means it is important to effectively and regularly record volunteer activity**

With 75 000 regular volunteers and 30 000 occasional volunteers, the *Restaurants du cœur* recognised this 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<sup>1</sup>. The roll-out of the *Parcœur* tool in 32 departmental associations in 2023, and its general roll-out in 2024, must enable volunteers' time to be accurately recorded and monitored. The challenge for the coming years will be to regularly update the data recorded in this application.

**As the vast majority of funds raised from the generosity of the public are still based on donations, the association must ensure that it complies with the general data protection regulation (GDPR) for personal data retention periods in its donor base**

The vast majority of funds raised from the generosity of the public still come from donations (87 % of the total), mainly paid online, supplemented by gifts, which still account for a small proportion of total funds (around 8 %) but are increasing in size. Corporate philanthropy has grown in recent years to represent around 5 % of public generosity resources.

The donor base comprises 1.3 million people, 80 % of whom have been active over the last six years. Although the *Restaurants du cœur*, which have an active data protection officer, are keen to apply the requirements of the general data protection regulation (GDPR), the retention periods for personal data in the donor database are not currently limited in time, which is not in compliance with this regulation. The association plans to remedy this situation as soon as possible.

Public grants and subsidies, particularly European ones, have made a significant contribution to the *Restaurants du cœur's* resources, particularly in recent years. 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 primarily 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 represent 38 % of the

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<sup>1</sup> The budgetary and accounting year runs from 1st May of each year to 30th April of the following year.

association's resources and 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.

The ministry of labour, health, solidarity and families has provided food aid through subsidies well in excess of those set out in the multi-year agreement on objectives (€230,000 per year), firstly in response to the health crisis (€15 million in exceptional subsidies, mainly for the 2020-2021 financial year), then in response to price rises and the increase in the association's activity (€6.86 million in exceptional subsidies in 2023-2024), and finally as part of the implementation, in its first year, of the “*mieux manger pour tous*” programme (€12.5 million in subsidies over the 2023-2024 financial year). In 2024, 93 % of the subsidies received by the national association was devoted to food aid, and in particular to the supply of foodstuffs (compared with 42 % in 2019). To ensure and secure their main social mission, the *Restaurants du cœur* developed a structural centralised professionalised purchasing policy at the national level.

## Declaration 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 considers that the expenditures incurred by the *Les Restaurants du cœur – les Relais du cœur* association over the course of the 2019 to 2024 financial years complies with the objectives pursued by the public appeal for generosity.

## Recommendations

The Court makes the following recommendations:

1. In a crisis situation, ensure that the amount of subsidies granted to the association is calibrated against its precautionary reserves (*ministry of labour, health, solidarity and families*).
2. In 2026, ensure that volunteer activity is recorded effectively and regularly through the deployment of the *Parcoeur* tool and its use throughout the network (*Restaurants du cœur*).
3. Ensure that the retention periods for data in the donor database comply with the general data protection regulation (GDPR) by 2025 (*Restaurants du cœur*).