
Surplus Food Donations

***“A socially responsible and
simple alternative
to throwing away surplus food”***



Food Donation Connection

Our Vision

When they had all had enough to eat, Jesus said to his disciples, "Gather the pieces that are left over. ***Let nothing be wasted.***"

John 6:12 (NIV)

Our Mission

Expand our global network linking available sources of surplus food to those in need through existing charitable organizations.

Grow our company in a manner that provides a level of profitability necessary to carry out our vision.

Prepared Food Donations

- ✓ **From 19,300 locations (1,400 Companies)**

Restaurants, universities, hospitals, airports, motorways, malls, grocery stores, convenience stores...

- ✓ **To 11,000 recipients**

Shelters, rescue missions, YMCA afterschool programs, Salvation Armies, Boys & Girls Clubs, food banks...

- ✓ **In 18 countries, including: U.S., U.K., Canada, Thailand, Poland...**

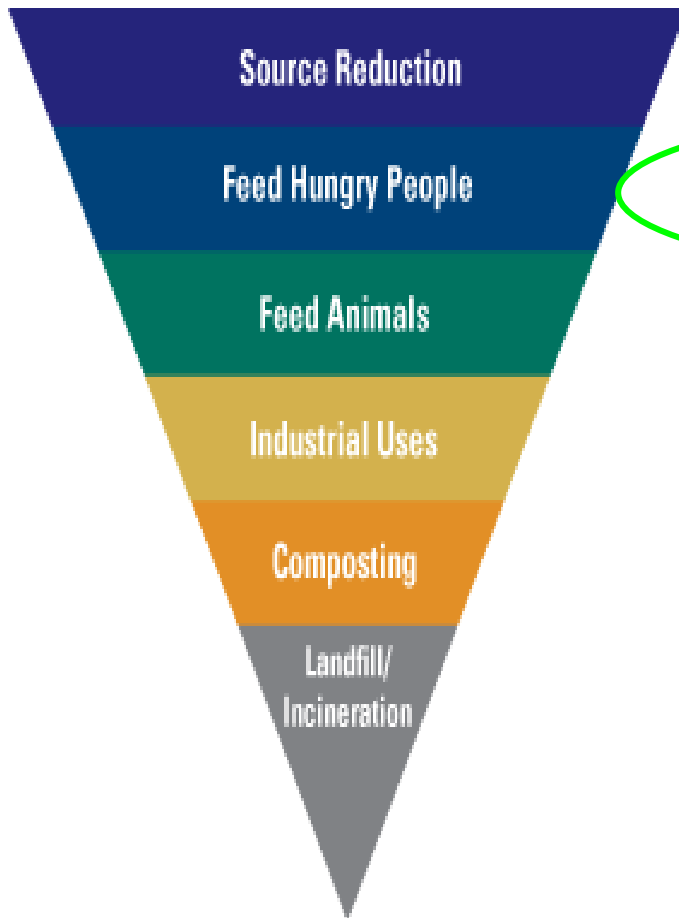
- ✓ **1.6 million donation transfers in 2017**

- ✓ **50 million pounds annually**

Why Donate Surplus Food?

- ✓ **Employee Pride & Engagement**
 - ✓ **Environmental - Waste Reduction**
 - ✓ **Sustainability**
 - ✓ **Community Relationships**
 - ✓ **U.S. Incentives Encourage Donations**
-

Food Waste Recovery Hierarchy*



Source Reduction – Reduce the volume of food waste generated

Feed People – Donate extra food to food banks, soup kitchens and shelters

Feed Animals – Provide food to farmers

Industrial Uses – Provide fats for rendering and food discards for animal feed production

Composting – Convert food scraps into a nutrient rich soil amendment

Landfill Waste

* US EPA has developed a food waste recovery hierarchy to illustrate how productive use can be made of excess food. The hierarchy emphasizes practices that provide the greatest ecological, economic, and social benefits, with disposal as the last option.

Liability Protection

Bill Emerson

Good Samaritan Food Donation Act

Public Law 104-210, signed in 1996

**Liability protection, except in cases of
gross negligence or intentional misconduct**

What are the Tax Incentives?

U.S. Tax Code provides an *enhanced tax deduction*
the lesser of $\frac{1}{2}$ of the gross profit or basis cost

Example Benefit Food Item	Product Sold	Surplus Not Donated	Surplus Donated
<i>Sales Revenue</i>	\$10.00	\$.00	\$.00
<i>Basis cost (food & direct labor)</i>	\$3.25	\$3.25	\$3.25
<i>Gross margin/ (loss)</i>	\$6.75	(\$3.25)	(\$3.25)
<i>Enhanced tax deduction</i>	--	--	(\$3.25)
<i>Total income/ (deduction) for tax</i>	\$6.75	(\$3.25)	(\$6.50)
<i>Tax (assumes federal marginal tax rate of 21%)</i>	(\$1.42)	\$.68	\$1.37
<i>Gross margin/ (loss) after tax</i>	\$5.33	(\$2.57)	(\$1.88)

In this example, donating reduces after tax cost of surplus food by 27%.

Safely Donating Prepared Food



25 Years

100 Million Pounds



19 Years

73 Million Pounds



13 Years

36 Million Pounds



13 Years

20 Million Pounds



10 Years

10 Million Pounds

Leaders Donating Prepared Food



Example Recipients



KNOX AREA RESCUE MINISTRIES
Restoring Lives In Jesus' Name



Inter-Faith Food Shuttle

Just a few of our 11,000 active agencies

Important Steps

- ✓ **Food safety is first**
- ✓ **Identify potential donation items**
- ✓ **Select qualified charities**
- ✓ **Provide ongoing support & management**
- ✓ **Track donations**
- ✓ **Calculate & report savings**

Harvest Program Equipment

Cambro® Pans



Food Safe Storage Bags

Transport Bins



Insulated Transport Pouches



Process for Food Service

Identify



Measure



Store



Scan



Package



Record



Process for Charities

Pickup



Serve or Distribute



Transport

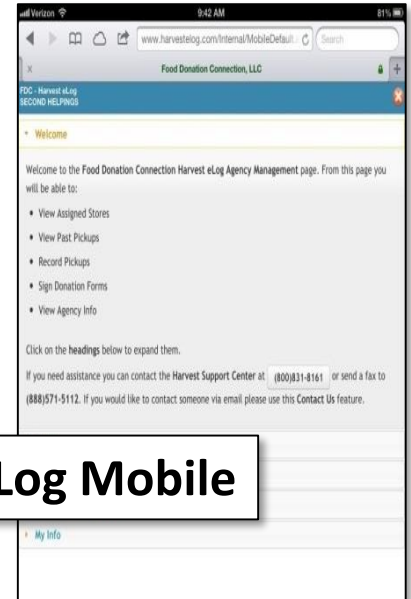
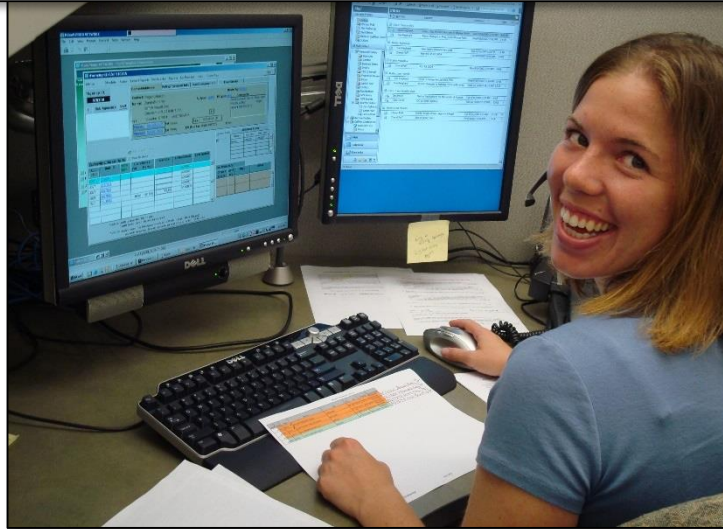


Ongoing Support and Management



No charge to Agencies

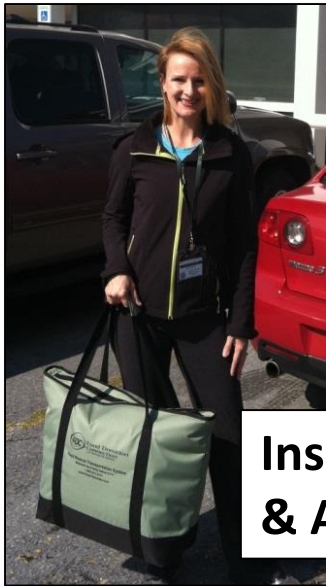
Live Answer Harvest Support Center



eLog Mobile

Food stays within 5 miles

**KEEP IT
LOCAL**



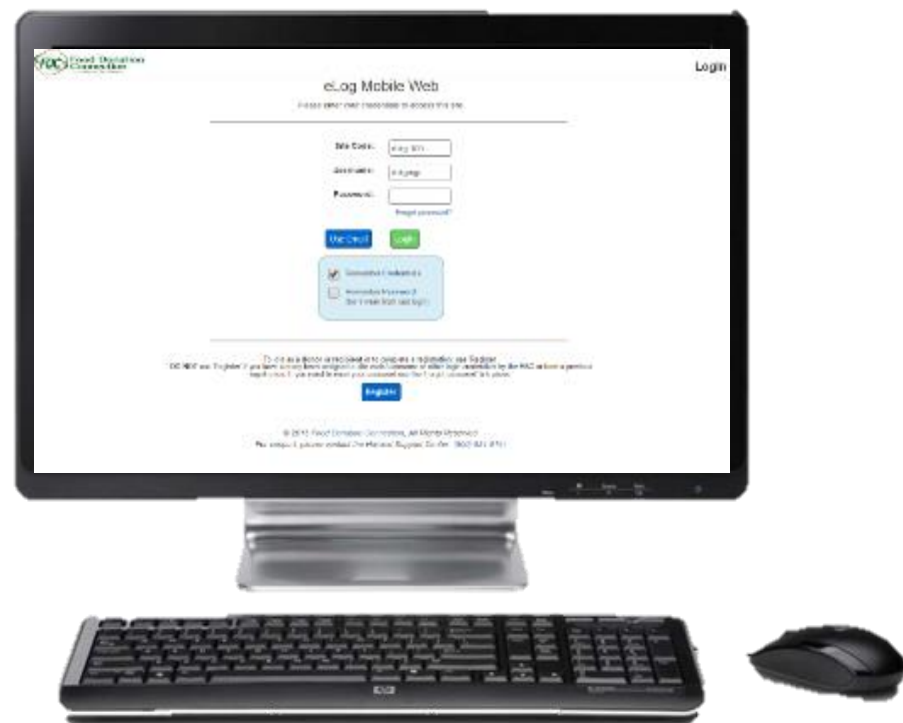
**Insulated Transport Pouches
& Agency ID Badges**

FDC Technology

eLog
Mobile



TOUCH



CLICK

FDC Technology – eLog

- ✓ ***eLog Mobile* tracks all donations**
- ✓ **Donation data entered by donor**
- ✓ **Local charity picks up food**
- ✓ **Charity verifies donation and signs the Donation Acknowledgement Form (DAF) electronically**
- ✓ **Ability to notify charities of recalls of donated food**





Reporting

CSR / PR

Tax Savings

Operations Optimization

Environment

Recall



What are the advantages?

- ✓ **Proven program**
- ✓ **Variety of food**
- ✓ **Local availability**
- ✓ **Immediate impact**
- ✓ **Positive impact on environment**
- ✓ **Free to hunger relief organizations**
- ✓ **Tax incentives encourage donations**



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