### La Tablee des Chefs

Helping people to better feed themselves, both today and in the future.

# ANNUAL REPORT



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### **Our mission**

Founded in 2002 by Jean-François Archambault, La Tablée des Chefs is a non-profit organization whose mission can be summed up in two words: to feed and educate. Feed today, to combat food insecurity, and educate young people, to develop their food autonomy. Since its creation, La Tablée des Chefs has helped to feed people facing food insecurity by distributing more than 21 million cooked portions, and has contributed to the culinary education of more than 79,000 young people by developing their food autonomy through its various educational programs.

### **Our vision**

Through our programs and initiatives, we aim to gather together the resources needed to foster the development of a sustainable food culture and to act as a catalyst for change in the area of food autonomy.

# The values that drive us

Through its programs and projects, but also in its interactions with its partners, the La Tablée des Chefs team puts forward the values that it holds dear, that define it and drive its mission.

**Solidarity** is the driving force behind all our initiatives and programs, encouraging us to do ever more to help those who need it most, by sharing **resources** and knowledge.

Making the biggest difference in the fight against food insecurity and in developing youth's food autonomy is a **commitment** that we renew every day.

Whatever the challenges and the scale of the needs we face out there, our team is always **creative** in finding ways to make our mission of feeding and educating a reality, with complete **integrity**, both towards the mission itself and towards the various partners who support us in our quest to take it even further.





# A few words from our Founder and General Director

As is the case for many people, 2024 was not an easy year for La Tablée des Chefs. But with a great deal of gratitude, my team and I have seen our efforts pay off. All the time and energy devoted to our Food Recovery program resulted in the recovery of more than 2.8 million portions, which were distributed to people in need. Behind this impressive figure is the fact that we set up a summer food recovery squad that went out to all the major festivals and sporting events from May to October. It's also no coincidence that a wave of awareness has swept through society, enabling us to win over almost 108 new donors, including some very popular concert halls.

To feed those in situations of food insecurity, the food we recover is essential. In addition, there are all the portions that are cooked as part of our various other programs and initiatives. Whether it's the meals prepared by the Solidarity Kitchens - Next Generation Edition, those cooked at our Solidarity Culinary workshops, those created by the young people at our Culinary Camps or those simmered for our Solidarity Soups project, they're all important! More so than ever in these difficult times, when so many people are unable to get enough to eat.

To combat food insecurity, we also need to introduce young people to cooking and healthy eating habits to encourage their curiosity, develop their independence and maybe even awaken a passion! La Tablée des Chefs has fulfilled its mission once again this year, with our Cook Up Your Future and the Kitchen Brigades educational programs reaching 15,000 young people. These are the adults of tomorrow who are already a little better equipped when it comes to cooking and food.

Finally, we can also say that in 2024, our efforts were greatly rewarded as La Tablée des Chefs won 3 major awards. These awards are of course heart-warming, but above all they convince us of our relevance and the difference we can make in the community. They give us confidence. A feeling of solidarity, benevolence and commitment that we hope will lead us to each and every one of you.

Jean-François Archambault



# A few words from our Spokesperson

At RICARDO Media, our mission is to promote the importance of cooking and eating together, and La Tablée des Chefs' mission is to educate future generations by helping them to become self-sufficient when it comes to food.

As a spokesperson for La Tablée des Chefs since the very beginning, I've been a privileged witness to young people who have been guided and grown through learning about cooking and healthy eating. Over the years, I've seen many smiles light up the faces of these youths, proud of their achievements. But the best thing I've seen is that by getting involved, learning basic techniques and sharing their culinary knowledge, young people discover that around the table, it's not just their hunger they can satisfy, it's the world they can change. And that's why I've promised to make culinary education for young people my priority.

Thank you so much for supporting this cause!

Ricardo

### **Presentation of our Board of Directors**

**Mario Gagnon,** President Director - École Hôtelière de Laval, retired

**Daniel Bernier,** Vice-President Partner - Earnscliffe Strategies

Josianne Gagnon, Treasurer Head of Taxation - Dollarama S.E.C.

**Renée Bénard,** Secretary Business Development Manager Canada - Air France

### **Administrators**

Jean-François Archambault

General Director and Founder - La Tablée des Chefs

**Catherine Demers Rivard** 

Consulting Director - Ig2

**Geneviève Lafitte** 

Lawyer, CPA CGA, M. Fisc. Assistant general director - La Tablée des Chefs

**Maryse Landry**Director of Human Resources - Tourisme Montréal

Director of Business Development and Strategic Initiatives - RICARDO Média

**Martin Leblanc** 

CPA CGA, M. Fisc., Taxation - Deloitte s.e.n.c.r.l./s.r.l.

**Geneviève Paquette** 

Vice-President, Community Involvement and Executive Director, Hockey Club Canadien Foundation - Canadiens Children's Foundation

Senior Vice President Marketing - Sobeys

**Robert Trudeau** 

Managing Director, Global Corporate Sales - Air Canada



# Presentation of our 2024 Team

### **Feed Department**

**Félix Cossette** 

Feed Coordinator

Lyndsi Daubricourt

Feed Strategic Development Consultant

**Kim Delisle** 

Anti-waste Brigade

Stéphanie Gagné

Feed Coordinator

**Thomas Girard** Feed Team Lead

**Pauline Guiraud** 

Feed Coordinator

**Tiffany Longuet**Feed Coordinator

Sara Ménard-Laneville

Feed Team Lead

Juliette Mennicken

Feed Coordinator

**Antoniya Mitrova** 

Anti-waste Brigade

Eloïse Poncet

Feed Team Lead

**Véronique Robitaille** Feed Manager

**Jérémy Thibert** 

Feed Coordinator

Jonathan Varin

Project Manager - Solidarity Soups

**Juliette Vergnet** 

Feed Coordinator

### **Educate Department**

**Geneviève Binette** 

Educate Coordinator

Elise Clery

Educate Coordinator

**Anabelle David** 

Educate Coordinator

**Catherine Déry Bruneaux** Educate Coordinator

**Fatimatou Diallo** 

**Educate Coordinator** 

**Éliane Downs** 

**Educate Coordinator** 

**Emmanuelle Dubuc-Fortin** 

Nutritionist, Educate Team Lead

**Catherine Dufort** 

Educate Coordinator and Graphic Designer

Isabelle Dumoulin

Educate Team Lead

**Caroline Garita** 

Educate Team Lead

Wanda Kleck

Educate Coordinator

**Arianne Lapointe** 

**Educate Coordinator** 

**Marie-Pier Leroux** 

**Educate Coordinator** 

Joanne Ly

Educate Coordinator

Educate Coordinator

**Laurie Martin** 

Geneviève Massé

Educate Director

Alexandra Morin-Richard

Nutritionist, Educate Team Lead

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**Ruth Nieto Cordova** 

**Educate Coordinator** 

Alizanne Sévigny Educate Team Lead

Viviana Torres Castillo

Educate Coordinator

### **Culinary Schools Department**

Caroline Giguère

Chef, Culinary School Quebec

**Cristel Guérard** 

Cook

Sylvie-Anne Guertin

Culinary Schools Senior Coordinator

**Karen Hernandez** 

Culinary Schools Coordinator

Nancy Lajeunesse

Cook

**Martin Leduc** 

House Chef

Nathalie Pomerleau

Culinary Schools Director

**Cynthia Sitaras** 

House Chef

### **Administration Department**

Mylène Archambault

Purchasing, Sponsorships and Administration Support

**David Bérard** 

IT Director

**Elaine Boivin** 

Accounts Payable Clerk

Hélène Crête

Accounting Clerk

Marcella De Vincenzo

Human Resources Manager

### **Nancy Duchesne**

Controller

**Lucie Gagnon** 

Executive Assistant

Claude Gendron

Director

**Karolann Jacques** 

Accounting Clerk

**Geneviève Lafitte** 

Assistant General Director

Dominique Larose

Finance Consultant

Éric Lorent

Senior Advisor, Concepts and Graphic Design

**Doria Poirier** 

Educate Senior Coordinator and Administration

Michelle Ratelle

Accounts Payable Clerk

## Funding and Partnerships Department

Frédérique Caron

Partnership Advisor

**Caroline Drisdelle** 

Government Relations and Partnerships Advisor

**Eric Hovland** 

**Development Coordinator** 

Marjorie Lavoie

Operations Director

Zoé Pelland

Partnership Advisor

**Rolie Srivastava** 

Regional Director

### **Events Department**

Tuul Batzaya

**Events Project Manager** 

**Mélanie Delisle** 

Events Project Manager

**Noémie Meyer** Events Project Manager

**Amélie Mondor** 

**Anaëlle Picard** 

**Events Project Manager** 

Events Project Manager

**César Salamanca Léon** Transport and Inventory Lead

Catherine Vallée Grégoire Senior Production Manager

Communications

Kim Carmel

Digital and Social Media Lead

**Anne Tessier Bouchard**Communications Advisor

**Department** 

**Dominique Verdon**Marketing Director

### Consultants

Nicolas Archambault

Director and Content Producer

**Claude Beausoleil** 

Ambassador

**Claude Colette**Transportation
and Logistics Consultant

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**Yvon Tremblay** Executive Chef



More than 2.8 million portions
were recovered by our
Food Recovery program in 2024.
The program has expanded
significantly across the country,
with seven Canadian provinces
in addition to Quebec now
implementing recovery activities
to provide food aid
to their communities.

Back again this year for its 21st edition, more than 800 teachers and students from hospitality schools joined forces as part of our Solidarity Kitchens - Next Generation Edition initiative to produce 78,000 portions of meals to be donated to community organizations.

La Tablée des Chefs saw its work rewarded in 2024, winning the Pinnacle Supplier of the Year award thanks to our innovative Food Recovery program! It's the first time this award has gone to an NPO. Our Cook Up Your Future initiative won the Public's Favourite award at the 2024 Rights and Freedoms Awards! At the DUX 2024 Grands Prix, La Tablée des Chefs also won an award for its Solidarity Soups project.

More than
15,000 young
people were able
to feed their culinary
curiosity this year
thanks to our
two educational
programs, the
Kitchen Brigades
and Cook Up
Your Future.

Some 610 young people enjoyed a culinary adventure packed with flavour when they took part in our Summer Culinary Camps.

Together with our partners, our various fundraising activities, which are essential to the sustainability of our actions, generated a record amount of \$1,730,000!



### **The Food Recovery Program**

In 2003, La Tablée des Chefs set up an innovative food recovery program with a dual mission: to recover edible surplus food and combat food insecurity. The program was born as we realized the challenge of managing food surpluses in the hotel, restaurant and institutional sectors.

This year, 2,882,217 portions were recovered, equivalent to over 1,224 tonnes of CO2 avoided. In real terms, this represents greenhouse gas emissions of 292 cars on the road for one year!

In Quebec, the program was active in 15 administrative regions, while elsewhere in the country, we implemented our food recovery activities in seven provinces. A total of 344 establishments donated their surplus food, representing a 33% increase compared to 2023! The program experienced its greatest expansion since the start of operations, with 108 establishments joining our ranks, more than half of them located outside Quebec. This demonstrates the momentum the program is gathering across the country, and the industry's growing awareness of the role it can play in the joint fight against food waste and food insecurity.

Once again this year, healthcare establishments are the main contributors to the program's success. In fact, we've almost reached the 150 mark of healthcare establishments in Quebec donating their surplus food! Healthcare establishments alone recovered 1.2 million portions, or 48% of the program's total impact this year. What's more, La Tablée des Chefs now recuperates surpluses from 16 sports complexes across the country, the second-largest source of foods recovered through the program. In fact, if the trend continues, La Tablée des Chefs is on track to implement the Food Recovery

program in every sports complex hosting a professional sports team in the country by 2025!

In the hotel industry, the program continues to generate strong demand, including at Marriott International hotels, where it is now implemented in 43 establishments. On both sides of the Atlantic, this partnership has enabled us to recover 15 tonnes of food and redistribute it to 50 community organizations helping people facing food insecurity.

The program's growth has also brought the tourism industry into play, as the shift towards responsible, sustainable tourism gains ground. Indeed, several municipalities are making it a priority, deploying action plans to equip the various industry players in the transition to more environmentally-friendly practices. In this regard, Destination Québec Cité, Tourisme Montréal, Ottawa Tourism and Discover Halifax have confirmed their willingness to work with us on the large-scale deployment of the program under their respective leadership with a view to sustainable tourism!

The Food Recovery program was also recognized by the industry with the Supplier of the Year award at the 35th Pinnacle Awards held last December in Toronto. This award is presented annually by Kostuch Media Ltd, publisher of Foodservice and Hospitality and Hotelier magazines, to highlight achievements in the HRI sector.

### Food recovery in summer mode

In addition to our usual activities, our team was very active during the summer period, supporting numerous event and festival organizers in their efforts to make their activities more eco-responsible and sustainable. In all, our summer squad was hard at work recovering surplus food generated by 13 events, resulting in the recovery of 149,330 portions, or nearly 45 tonnes! All the surplus food was donated to community organizations in the Greater Montreal and Toronto areas that help people in need.

**The Solidarity Soups** 

The Solidarity Soups is a project to prepare soups from unsold food and distribute them free of charge to schoolchildren, offering simple food aid solutions for schools. Thanks to this initiative, La Tablée des Chefs succeeds in reducing food waste, while feeding school-age children, to ensure greater equality in terms of education and health.

### A look back at the 2023-2024 school year

Over the course of the school year, 22 of the province's elementary school in five different administrative regions took part in the program, distributing over 37,500 portions of soup to their students! This represents 7,500 litres of soup produced from over 7.5 tonnes of vegetables that were destined for landfills.

### The 2024-2025 school year

For the 2024-2025 school year, 32 schools in the province, spread across nine administrative regions, are taking part in the project, which will reach more than 10,000 youths facing food insecurity!

All the vegetables collected as part of the project, at various stages of their distribution chain, from production to processing by-products, is made possible thanks to a group of donors from the sector. Soup production, meanwhile, is made possible by the involvement of volunteer chefs and cooks willing to pitch in to feed the youth. It's a wonderful example of social involvement, bringing together a wide range of interested parties eager to contribute to the fight against food waste and food insecurity.

The Solidarity
Kitchens Next Generation
Edition

Since 2003, The Solidarity Kitchens - Next Generation Edition initiative has brought together teachers and culinary students to take up the challenge of preparing a number of meals to be distributed to food aid organizations. This activity aims to raise awareness among future generations of chefs and cooks of the social contribution they can make, for the greater benefit of the most vulnerable among us.

Returning this year for its 21st edition, 34 educational institutions from Quebec, Ontario and New Brunswick joined forces to produce a series of meals donated to community organizations in their region. The official launch of the project took place on March 12th at the École hôtelière des Laurentides, where a number of local dignitaries were invited to highlight La Tablée des Chefs' mission as well as the school's involvement in its community.

Over 800 teachers and students committed to the cause and to making a difference in the lives of those who need it most. Faced with the exponential growth in requests for food aid across the country, the apprentice chefs prepared and donated over 78,000 portions of pork and legume loaves to several community organizations, offering them a bit of respite in these challenging times.

This solidarity has also extended beyond our borders, with more than 50 schools taking part in this year's La Tablée des Chefs France event, now in its 11th year!



### **The Kitchen Brigades**

The Kitchen Brigades program introduces young people aged 12 to 17 to the art of cooking through 24 free culinary workshops led by chefs in the form of extracurricular activities. A key factor in student retention, the program aims to encourage young people to adopt healthy eating and lifestyle habits, by helping them to become self-sufficient in food. The Kitchen Brigades are also a great opportunity for them to get involved in their community and become agents of change!

### A look back at the 2023-2024 school year

In Quebec, 250 high schools hosted The Kitchen Brigades. Elsewhere in Canada, 46 schools in seven other provinces took part. Nearly 6,000 young people were able to develop their food autonomy as part of the program! A total of over 14,000 hours of training provided by nearly 200 chef-trainers. An unprecedented commitment!

Young participants were delighted to wrap up their adventure with The Kitchen Brigades by taking part in inter-school competitions. No fewer than 156 high schools from coast to coast took part. At the end of the various levels of competition, the five best brigades faced off in the grand national final, held in the Institut de tourisme et d'hôtellerie du Québec kitchens.

Under the watchful eye of host Ricardo, the five finalist brigades had to create a recipe featuring three mystery ingredients: chicken thighs, asparagus and red onions. This year's jury was made up of several influential personalities from the culinary and food world: Michael Ho, Élodie Larivière, Mevin Kalasopaten, Geneviève Sauriol, Lucie Laurin and Bernard Lavallée. The event also attracted numerous guests, including Chantal Rouleau, Minister of Social Solidarity and Community Action, and Bernard Drainville, Minister of Education.

After jury deliberations, it was the Antoine-Bernard school from Carleton-sur-Mer in the Gaspé region that was declared the best brigade of the year! New this year, the winning brigade had the chance to travel to Paris for the international Kitchen Brigades final, where they competed against the winning brigade from the program in France. After a fierce competition, the Canadian brigade was awarded the title of best

brigade, across all continents! The four participants in this brigade were also invited to the Quebec National Assembly last November, where they received a medal in recognition of their remarkable achievement.

### The 2024-2025 school year

For the current school year, 268 Quebec schools and 72 schools in other Canadian provinces are participating in the program. More than 6,800 young people will be able to develop their culinary curiosity thanks to the program!



Since 2008, La Tablée des Chefs has been making the Cook Up Your Future program available to youth from the DPJ (child and youth protection), a program that addresses the primary need for food by developing their self-sufficiency with a view to their eventual transition to independent living. The program consists of three distinct but complementary activities: a culinary kit, a series of cooking workshops and training to help young people enter the job market.

### The culinary kits

The first part of the program is dedicated to the distribution of culinary kits to youth, as of 15 years old, under DPJ's care. The kit contains a number of basic kitchen tools - a recipe book, a lunch bag, measuring cups and spoons, and a wooden spoon - that young people can rely on to help them acquire basic cooking and eating skills. New accessories have also been added this year in response to the youths' feedback, including a spatula, a peeler and a muffin tin. The kit is an opportunity for youth workers to discuss food and culinary activities with young people before they reach the age of independence.

This year, 6,000 kits were distributed across the country, including 3,000 in Quebec!

### Culinary workshops with an impact far beyond the kitchen

The second part of the program introduces young people aged 15 to 25 to cooking through four blocks of five culinary workshops each, for a total of 20 workshops. These workshops aim to teach the youth culinary techniques and tips, while showing them how to stay within a tight budget. The workshops show participants that it's possible to cook tasty, simple, balanced recipes at a modest price. In addition, the workshops allow young people to develop their self-esteem and self-confidence.

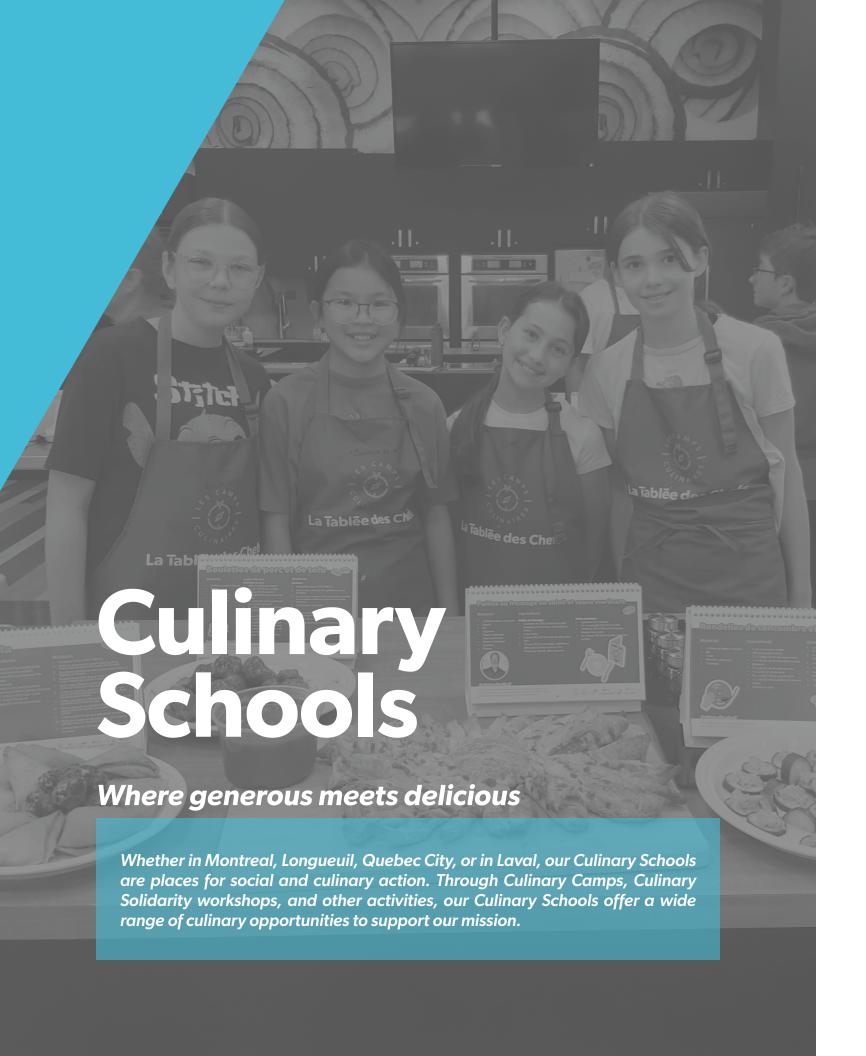
La Tablée des C

This year, 63 workshop centres were set up in Quebec, Ontario and British Columbia, enabling more than 600 young people to develop their culinary and food skills as they set out on the road to independent living! In schools, 47 high schools across the province opted for this program, representing over 945 young people on specialized educational paths!

# An employability block designed to break new ground in workplace integration

The third and final component of Cook Up Your Future is our employability block. This is a fifth block that is added to our culinary workshops, and aims to offer young people who have completed at least three blocks of workshops the opportunity to take preparatory training for work in the food service industry. In 2024, three young people completed the training!

For the next stage of this program, we'd like to play a more active role in Quebec's carrefours jeunesse-emploi (youth employment centres), so that young people can naturally make the transition towards them at the end of the sessions. The shortage of chefs has been exacerbated by the pandemic, and we believe that the employability block is a golden opportunity to help young people make the transition to this profession, which has so much to offer!



# The Culinary Camps

Every summer, La Tablée des Chefs welcomes young chefs aged 11 to 15 for 8 weeks, in an atmosphere full of flavour and fun. Through the many dishes they prepare, participants explore current food trends and learn about local food. They are also made aware of food waste issues, and have the chance to take part in our efforts to combat food insecurity by getting involved in a collective culinary activity.

This summer, the Culinary Camps were held from June 24 to August 16 at our Culinary schools in Longueuil, Montreal and Quebec City, in Laval and, for the first time, at the Institut de tourisme et d'hôtellerie du Québec (ITHQ). In all, 610 students enjoyed a culinary adventure bursting with flavour!

For this edition, the team decided to make everything a reason for celebration and enjoyment! From the Lunar New Year to Italian nuptials to Camper's Christmas, we were, as always, inclusive and... festive. We treated everyone to an enriching and tasty culinary adventure spread over five themed days. Once again this year, we were privileged to have renowned and dedicated chefs share their recipes and well-kept secrets with the youth.

- Wear your sombrero, it's Cinco de Mayo! (Cynthia Sitaras, LTDC in-house chef)
- An Italian feast... yes, I do! (Stefano Faita)
- Lunar New Year with both feet on the ground! (Mat Winnicki)
- A glamping New Year's Eve! (Jean-Michel Leblond)
- The appetizers are ready, the party can begin! (Ricardo)

It was also with enthusiasm, appetite and heart in hand that the youngsters carried out a Culinary Activity as part of our Solidarity Soups initiative. Together, they cooked more than 7,900 portions of minestrone soup, which were then distributed to as many elementary school children across Quebec to offer them food support. This unique experience in cooking teaches young people about various social issues.



# **Solidarity Culinary Activities**

Caring is in the DNA of La Tablée des Chefs, and is particularly evident in our Solidarity Culinary Activities. These corporate activities enable companies to come together for team-building while making a real difference in their community. Nourishing, tasty dishes are prepared and donated to local organizations that support those most in need.

In 2024, 110 companies were welcomed into our Cooking Schools, representing more than 1,345 people committed to our mission. Their involvement enabled us to distribute 15,100 portions of Solidarity Soups to elementary school children, in addition to donating 838 portions of meals and 4,507 portions of various food preparations to various local organizations.

# A catering service with a community feel

La Tablée des Chefs is fortunate to have talented chefs on its team, so it offers catering services to companies in the region, with all profits reinvested in its mission. This year, our team catered six events, each hosting between 80 and 400 guests!





### AGF Group Foundation Benefit evening

The theme of this year's event was "timeless", inviting guests to travel through time and the seasons. Held on June 13, more than 225 guests gathered at Cirque Éloïse to savour exceptional food and wine. Among the evening's highlights were speeches by special guests Laurent Duvernay-Tardif and Florence-Agathe Dubé-Moreau, who reminded us that solidarity is synonymous with eternity. In all, the event raised \$250,000 for the community. The AGF Group Foundation donated \$50,000 of this amount to La Tablée des Chefs to support its various programs and initiatives.

# The Cabane Solidaire

On April 12, Groupe Lesage et Grenier, in partnership with La Cabane du Coureur, joined forces with La Tablée de Chefs to offer a gourmet experience celebrating the sugar season. Led by chef Jean-Sébastien Giguère, a talented brigade of cooks came together to orchestrate a three-course meal featuring delicious local dishes. Nearly 200 guests gathered in a rustic setting to enjoy this springtime feast! The menu featured traditional cuisine with a twist, including trout confit, giant shrimp rolls and fried crepes. It was the perfect way to enjoy a feast while supporting a good cause!

The event's success raised \$80,784, which was used to continue La Tablée des Chefs' mission and develop its programs and activities.

# Campaign in IGA stores

From March 28 to April 17, La Tablée des Chefs ran a fundraising campaign in over 300 IGA stores in Quebec and New Brunswick, featuring Les Fines Herbes Solidaires. Three delicious varieties of herbs - basil, dill and thyme - were offered for sale at the low price of \$3. Les Fines Herbes Solidaires offered families the chance to enrich their gardens, while doing a good deed, one seed at a time. Customers also had the opportunity to purchase one of the many participating products in-store, donating 10¢ or 25¢ to our organization.

The campaign raised a total of \$135,000, which was donated to La Tablée des Chefs to support its mission.





For the third year running, Oasis, a brand of Lassonde, was back with the 1 juice 1 donation promotion in over 300 IGA stores across the province. From April 25 to May 8, for every participating Oasis juice sold, \$1 was donated to La Tablée des Chefs. These donations were allocated to our Solidarity Soups initiative, making a real difference in the lives of underprivileged elementary school children. In all, the initiative raised \$40,000 for La Tablée des Chefs!

National Accounts Golf Event - National Bank

This year, La Tablée des Chefs once again collaborated with the National Bank for the fifth edition of its golf tournament. Held at the prestigious Club Laval-sur-le-Lac, the tournament was an opportunity for participants to exchange ideas and make business contacts in a friendly summer atmosphere. A total of 144 players took to the club's magnificent blue course on September 5 to play a round of 18-hole golf. The success of the event raised close to \$193,000, which was donated to La Tablée des Chefs to support the development of its various programs and activities!

BANQUE

NATIONALE

National Bank Charity Golf Classic

On September 9, Toronto's prestigious Weston Golf and Country Club proudly hosted the inaugural National Bank Charity Golf Classic! The tournament was an opportunity for over 90 players to network and make business connections, all in support of our mission. This 2024 edition of the tournament raised \$80,000!

# The Prospect Showdown match

On September 14 and 15, the two Prospect Showdown games were held at the Bell Centre, an event that marks the Montreal Canadiens' pre-season schedule. Presented by IGA in collaboration with Voisin, the event was organized again this year to benefit La Tablée des Chefs and the Canadiens Children's Foundation.

In honour of the occasion, brigades of youngsters prepared energy balls for the players, with the help of chefs from both teams. What's more, members of our team were on hand to host a fun La Tablée des Chefs trivia game, where every participant walked away with a prize!

The successful event raised \$159,570!



On November 18 and 25, La Grande Tablée Québec and La Grande Tablée Montréal were held at the Palais des Congrès and the Château Frontenac respectively, offering an atmosphere brimming with scene-setting flair. The fourth edition of La Grande Tablée in Toronto was also held last autumn at the luxurious Fairmont Royal York. Throughout the evenings, guests were not only spectators, but also true agents of change. 3, 2, 1... Action! This was the message that resonated throughout the event; a theme that made it clear that everyone has a role to play in this story being written together, a story that is changing lives.

This year, we rolled out the red carpet to welcome 1,250 members of the business community eager to support our mission. In Montreal and Quebec City, the evenings were led by our honorary co-presidents, Stéphanie Trudeau and Jean-François Prince. Entertainment was once again provided by Claudine Prévost. In Toronto, Julia Knox, Chief Technology and Analytics Officer, Empire Company Limited / Sobeys Inc. and Curtis Frank, CEO Maple Leaf Foods, co-chaired the evening. The evening was hosted once again by Tony Chapman.

For the occasion, a brigade of renowned chefs created a 5-course gourmet meal. Each dish was inspired by the chefs' personal backgrounds and influences. In keeping with our mission, the dishes were prepared by young people from local culinary schools. It was an excellent opportunity to showcase the teamwork and commitment of today's and tomorrow's chefs towards La Tablée des Chefs' mission.

In total, the three evenings raised a record \$1 million for our mission!

# Partnership Activities La Tablée des Chefs is fortunate to be able to count on a network of partners who are strongly committed to its mission, and eager to put this collaboration to good use by setting up activities that benefit the whole community.

# A story of cookies and happy people!

As part of the March Break activities, Place des Arts offered a wide range of free family activities to make the most of the holiday, which ran from March 6 to 9. This year, the program included a cooking workshop offered by La Tablée des Chefs, giving youngsters the chance to do something for others. Young and old helped make bags of oatmeal, chocolate and cranberry cookies to donate to community organizations working to feed those suffering from food insecurity: Passages, Centre d'amitié autochtone de Montréal, Dispensaire diététique de Montréal and Le Sac à dos. A bag was also given to each participant so that they could prepare the recipe at home and enjoy the fruits of their generosity!

It was a unifying event that enabled us to donate nearly 1,000 bags of cookies to various organizations, giving those who need them most a little moment of sweetness.

### Cookies by the thousands!

In collaboration with La Tablée des Chefs, IGA employees got together on November 7 to decorate holiday cookies. A total of 250 employees took part in this activity, which brought together a sweet aroma of solidarity!

This major event enabled us to distribute 65,000 cookies to 5,000 families in need throughout the Quebec food bank network. Of these, 20,000 were handcrafted on this special day. All the families who received their pretty boxes of delicious cookies were certainly very touched and happy to enjoy them.

### I make soup, you make soup, they make soup, we all make soup!

On September 10, we were honoured to collaborate with Guillevin and its various business units across Canada on a major ready-to-cook soup drive!

Thanks to the commitment and solidarity of the Guillevin teams, 44,250 pouches of dry soup were prepared and will be distributed to local organizations fighting food insecurity across Canada. All these packets represent a grand total of 265,500 portions!

For the first time, our team handled all the logistics for this large-scale event. All the more reason for us to be proud of the great success of this turnkey event.

La Tablee des Chefs La Tablée des Chefs France Our mission and programs beyond borders Feed and educate. This is the mission behind all La Tablée des Chefs programs and projects since 2002, and one that has been successfully extended to France for several years now.

La Tablée des Chefs France has every reason to be proud of all its hard work and success in 2024. Here are the figures for this year's impact:

19,478 portions distributed to 98 food aid organizations as part of the initiatives, having brought together 2,000 hospitality school students and over 714 corporate employees.

30 middle schools took part in the Kitchen Brigades and 288 culinary workshops were held, involving 463 youths. The national final was held at the Stade Charléty to celebrate the year of the Olympics, and the first international final was held in Paris in June, bringing together the best French brigade and the best Canadian brigade.

22 organizations took part in Cook Up Your Future and 92 culinary workshops were held, bringing together 735 young people. Nearly 450 guests supported
La Tablée des Chefs France
at their charity dinner
La Grande Tablée
at La Salle Wagram.
The menu was prepared by a
prestigious 100% female brigade,
and raised €178,000
for the organization.



### **ARTISAN CHEFS**

A. LASSONDE INC / INDUSTRIES LASSONDE **AIR CANADA FOUNDATION FONDATION MARCELLE ET JEAN-COUTU** MINISTÈRE DE L'AGRICULTURE, DES PÊCHERIES ET DE L'ALIMENTATION IGA QUÉBEC **SAPUTO** SAQ **SOBEYS - EMPIRE LIMITED** UNILEVER

### **STARRED CHEFS**

**FARM CREDIT CANADA AGF GROUP GUILLEVIN LE CREUSET** 

NATIONAL BANK OF CANADA

**CARROUSEL OLYMEL RECYC-QUEBEC RICARDO MEDIA** SECRÉTARIAT À LA JEUNESSE **SOLLIO COOPERATIVE GROUP** 

### **EXECUTIVE CHEFS**

**CASCADES** FÉDÉRATION DES CAISSES DESJARDINS DU QUÉBEC **FONDATION DES JEUNES DE LA DPJ FONDATION ST-HUBERT INDUSTRIAL ALLIANCE** INTELCOM

**BANQUES ALIMENTAIRES DU QUÉBEC** 

PREMIÈRE MOISSON

**NORTERA** 

**PROGRAMME DE SOUTIEN AUX ORGANISMES** COMMUNAUTAIRES (PSOC) DU MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX (MSSS)

**CAN-AM FOOD SERVICES** 

TRUDEAU CORPORATION INTERNATIONAL INC WOHLER

### **KITCHEN CHEFS**

ASSOCIATION DES RESTAURATEURS DU QUÉBEC **BREVILLE** 

> **CADILLAC FAIRVIEW COLABOR**

**CARIBOU MAGAZINE COURCHESNE LAROSE** 

**DESTINATION QUÉBEC CITÉ** 

**CIBC FOUNDATION** 

**FONDATION FAMILLE GOSSELIN** J. ARMAND BOMBARDIER FOUNDATION **FONDATION FAMILLE LÉGER**  **RBC FOUNDATION** LEARN QUÉBEC

LES ALIMENTS FAITA FORGIONE

LES SOEURS EN VRACS

MAISON DE L'UPA

POWER CORPORATION DU CANADA

**SANIMAX** 

**TACT** 

**TILTON** 

**ROGERS** 

THE WINNIPEG FOUNDATION

# Appendices

### Appendix 1: La Tablée des Chefs in its community

### The community's contribution to La Tablée des Chefs' activities

La Tablée des Chefs is fortunate to be able to count on the financial support of several community players to carry out its mission. For several years now, we have been fortunate to enjoy the support of the following governments:

- Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;
- Ministère de la Santé et des Services sociaux;
- Secrétariat à la jeunesse;
- Société québécoise de récupération et de recyclage;
- Investissement Québec;
- Fonds entrepreneuriat collectif de la ville de Laval.

This year, we received over \$66,225 in donations from the community, as well as financial support from a number of regional partners, all keen to help us achieve our mission.

What's more, there's no doubt that volunteers play an essential role in the pursuit of our mission. Indeed, behind all our work are volunteers who are committed to La Tablée des Chefs on a daily basis. In 2024, 238 passionate and supportive volunteers joined our ranks!

La Tablée des Chefs has also been able to count on referrals from other organizations to better deploy its programs, notably the Fondation des jeunes de la DPJ and Banques alimentaires Québec.

### 2 La Tablée des Chefs' commitment and involvement in the community

La Tablée des Chefs, keen to plan and harmonize its actions with local resources, took part in several round tables during the year:

- Table québécoise sur la saine alimentation;
- Chantier pour un programme d'alimentation scolaire au Québec;
- Coalition Jeunes+ du Symposium international sur les transitions à la protection de l'enfance
- Youth Advisory Council Batshaw Youth and Family Centres;
- Sommet alimentaire de l'économie sociale en Montérégie
- Table de concertation dans les Laurentides
- 7º journée de réflexion en sécurité alimentaire dans Portneuf
- Sommet en alimentation durable de l'est de Montréal
- La table de concertation en sécurité alimentaire, Pays-d'en-Haut

During the year, we also worked closely with other community organizations to increase our impact and ultimately make the greatest difference:

- Banques alimentaires du Québec and its vast network of regional food aid organizations, including its 15 Moisson partners.
- Auberges du Cœur, with whom we work closely to expand our Cook Up Your Future program.
- Service de la diversité et de l'inclusion sociale de la ville de Montréal, with whom we have collaborated to supply the city's warming centres serving the homeless.
- Chantier pour un programme d'alimentation scolaire au Québec (PASUQ), on which our General Director and Founder sits on the project committee.
- M361, on whose board our General Director and Founder sits.
- La Table Ronde, a collective of 170 restaurants in 13 regions of Quebec, with whom we work to support the recruitment of chef trainers.

### **3** La Tablée des Chefs' response to community needs

To connect with the community, La Tablée des Chefs took part in various events throughout the year. Here are three examples:

- We took part in setting up workshops in collaboration with the Réseau alimentaire de l'est de Montréal. Our team volunteered their time to share knowledge and educate the community in these neighbourhoods, many of whom are new arrivals.
- PASUQ brought all members of the alliance together on November 14, along with representatives from across the country. At the networking cocktail party on November 13, we gathered young people from the Kitchen Brigades to help serve appetizers. We also welcomed a few members from other provinces to attend a Kitchen Brigade workshop.
- We had a booth at the Colloque ACLAM in Shawinigan on November 15, attended by all the participants involved in the socio-cultural milieu in Quebec's secondary schools. A great showcase for our two culinary training programs!







LA TABLÉE DES CHEFS
FINANCIAL STATEMENTS
DECEMBER 31, 2024

### 1



# LA TABLÉE DES CHEFS FINANCIAL STATEMENTS DECEMBER 31, 2024

### SUMMARY

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Statement of Operations	4
Changes in Net Assets	5
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Notes to Financial Statements	8 - 15

### **INDEPENDENT AUDITOR'S REPORT**

To the management of **LA TABLÉE DES CHEFS** 

### **Qualified Opinion**

We have audited the financial statements of **LA TABLÉE DES CHEFS** (the "Organization"), which comprise the balance sheet as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Qualified Opinion**

As is the case with many charities, the Organization derives revenue from donations and sponsorships from corporations, organizations and individuals and revenue from culinary and fundraising activities which it is not possible to audit the entirety satisfactorily. Consequently, our audit of these products was limited to the amounts recorded in the Organization's accounts and we were unable to determine whether adjustments might have to be made to the amounts of income from donations and sponsorships from corporations, organizations and individuals and revenue from culinary and fundraising activities, excess of revenue over expenses, cash flows from operating activities for the years ended December 31, 2024 and December 31, 2023, current assets as at December 31, 2024 and December 31, 2023 and net assets as at January 1st, 2023 and 2022 and December 31, 2024 and 2023.

We therefore expressed a qualified audit opinion on the financial statements for the year ended December 31, 2024, due to the possible impact of these scope limitations.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to
  fraud or error, design and perform audit procedures responsive to those risks, and obtain audit
  evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not
  detecting a material misstatement resulting from fraud is higher than for one resulting from error,
  as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override
  of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
  procedures that are appropriate in the circumstances, but not for the purpose of expressing an
  opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
  disclosures, and whether the financial statements represent the underlying transactions and
  events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Brossard April 17, 2025

<sup>&</sup>lt;sup>1</sup> By CPA auditor, public accountancy permit No. A147067



### STATEMENT OF OPERATIONS

Donations in the form of supplies and services

Amortization of deferred contributions

**EXCESS OF REVENUES OVER EXPENSES** 

Amortization of deferred contributions related to fixed assets

YEAR ENDED DECEMBER 31, 2024		4
	2024 \$	2023 \$
PRODUCTS		
Cooking activities  Donations and sponsorships from companies, organizations and	2,498,295	1,517,609
individuals	2,467,689	2,760,590
Subsidies (Note 10)	2,269,401	1,324,006
Financing activities	1,706,781	1,410,210

### E

Interest income

Licence fees

	·	
	9,496,137	7,482,901
EXPENSES		
Salaries and benefits	3,634,121	2,796,567
Food and kitchen accessories	1,701,826	1,204,086
Training fees	1,062,349	767,322
Professional and consulting fees	529,190	446,277
Office and computer expenses (Note 12)	503,382	212,907
Service fees	339,863	105,740
Donations in the form of food, supplies or services	333,911	331,615
Printing costs	241,544	236,087
Uniforms and laundry	93,552	46,050
Room rental	93,467	26,819
Graphic and audiovisual production costs	89,542	80,919
Travel fees	87,365	75,061
Exhibition and publicity	85,952	64,741
Rent	80,175	72,394
Maintenance and repairs - Premises and equipment	43,402	36,894
Purchase of prizes and gifts	41,296	61,235
Insurance	41,102	31,143
Storage fees	37,163	31,869
Equipment rental	34,964	71,083
Energy	25,307	22,238
Rolling stock expenses	20,929	14,516
Freight costs	18,279	43,039
Representation	13,822	15,844
Telecommunications	13,799	15,504
Associations, taxes and dues	13,344	6,414
Bad debt	56,325	39,546
Financial fees	7,896	10,589
Loss on write-off of advances	30,000	· -
Donations to recognized donors	81,959	2,700
Amortization of fixed assets	109,629	127.168
	9,465,455	6,996,367

CHANGES IN NET ASSETS YEAR ENDED DECEMBER 31, 2024 LA TABLÉE DES CHEFS

2

333,758 107,713

2,595

26,420

486,534

333,911

162,633

11,629

28,610

17,188

30,682

	Community infrastructu- Sure fund	Sustainabili- ty fund \$	Special projects	Emergency fund \$	Invested in fixed assets \$	Unaffected \$	2024 Total \$	2023 Total \$
BALANCE, BEGINNING OF YEAR	•	,	225,000	1,500,000	290,177	1,611,055	3,626,232	3,139,698
EXCESS OF REVENUES OVER EXPENSES	•	•	•	1	(81,019)	111,701	30,682	486,534
ACQUISITION OF FIXED ASSETS	•	,	(21,277)	ı	139,632	(118,355)	,	1
INTERNALLY RESTRICTED (Note 3)	450,000	450,000	(103,723)	(500,000)		(296,277)		
BALANCE, END OF YEAR	450,000	450,000	100,000	1,000,000	348,790	1,308,124	3,656,914	3,626,232

### **BALANCE SHEET**

DECEMBER 31, 2024		6
	2024	2023
400570	\$	\$
ASSETS		
CURRENT ASSETS		
Cash	4,575,499	2,550,276
Short-term investments	1 200 010	1,010,404
Accounts receivable and contributions receivable (Note 4) Inventory (Note 5)	1,290,910 433,169	1,419,693 483,424
Prepaid expenses	65,441	31,488
	6,365,019	5,495,285
FIXED ASSETS (Note 6)	389,935	359,932
PREPAID RENT	468,750	300,000
	7,223,704	6,155,217
LIABILITIES		
CURRENT LIABILITIES Accounts payable (Note 7)	509,485	572,311
Income received in advance	251,750	422,667
Deferred contributions (Note 8)	2.764.410	1,464,252
	3,525,645	2,459,230
DEFERRED CONTRIBUTIONS RELATED TO FIXED		
ASSETS (Note 9)	41,145	69,755
	3,566,790	2,528,985
NET ASSETS		
COMMUNITY INFRASTRUCTURE FUND	450,000	-
SUSTAINABILITY FUND	450,000	-
SPECIAL PROJECTS	100,000	225,000
EMERGENCY FUND	1,000,000	1,500,000
INVESTED IN FIXED ASSETS	348,790	290,177
UNAFFECTED	1.308.124	1,611,055
	3,656,914	3,626,232
.,	7.223.704	6.155.217

Signed for the Board,

### LA TABLÉE DES CHEFS STATEMENT OF CASH FLOWS YEAR ENDED DECEMBER 31, 2024

YEAR ENDED DECEMBER 31, 2024		7
	2024 \$	2023 \$
OPERATING ACTIVITIES		
Excess of revenues over expenses	30,682	486,534
Non-cash items: Amortization of fixed assets Amortization of deferred contributions related to fixed assets Amortization of deferred contributions Prepaid rents Loss on write-off of advances to a private company	109,629 (28,610) (17,188) 31,250 30,000	127,168 (26,420) - - -
	155,763	587,282
Net change in non-cash items related to operating activities: Accounts receivable and contributions receivable Inventory Prepaid expenses Accounts payable Income received in advance Deferred contributions	148,783 50,255 (33,953) (62,826) (170,917) 1,317,346	(339,802) 50,407 (23,227) (1,401,740) 132,167 490,128
	1,404,451	(504,785)
INVESTING ACTIVITIES		
Change in advances to a private company Acquisition of fixed assets Acquisition of short-term investments Collection of short-term investments Prepaid rents	(50,000) (139,632) - 1,010,404 (200,000) 620,772	(151,983) (1,010,404) 10,011 (100,000) (1,252,376)
FINANCING ACTIVITY		
Repayment of long-term debt		(4,205)
INCREASE (DECREASE) IN CASH	2,025,223	(1,761,366)
CASH, BEGINNING OF YEAR	2,550,276	4,311,642
CASH, END OF YEAR	4,575,499	2,550,276

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### **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2024

### 1. STATUTE OF CONSTITUTION AND OBJECTIVES

La Tablée des Chefs (the "Organization"), was incorporated on April 9, 2002 under Part III of the "Quebec Companies Act". Its objectives are to relieve hunger and help young peoples in difficulty. The Organization operates in Canada. As a registered charity organization, within the meaning of the "Income Tax Act", the Organization can issue charitable donation receipts.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The Organization applies the Canadian accounting standards for not-for-profit organizations.

### **USE OF ESTIMATES**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The main estimates relate to the allowance for bad debts, the value of the replacement cost of inventory and the useful life of fixed assets. These estimates are periodically reviewed and adjustments are made to the results of the year in which they become known, if necessary.

### REVENUE RECOGNITION

### Accounting for contributions

Contributions are recognized using the deferral method. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount can be reasonably estimated and receipt is reasonably assured. Contributions received as endowments or for the acquisition of non-depreciable long-term assets are credited directly to net assets.

Contributions for the acquisition of depreciable long-term assets are recorded as deferred contributions and are amortized in the same manner as the related assets.

### Contributions received as goods and services

Contributions received in the form of supplies and services are recognized when the fair value of these contributions can be reasonably estimated and to the extent that the Organization would otherwise have had to obtain these supplies and services for its regular operation.

### Self-employment income

Culinary and fundraising activities are recognized when the event has taken place.

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Revenue from cooked meals is recognized when the product is delivered.

Interest and royalty income is recognized as revenue when earned.

### LA TABLÉE DES CHEFS

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### **CASH AND CASH EQUIVALENTS**

The Organization's policy is to present bank balances under cash and cash equivalents, including bank overdrafts when bank balances that fluctuate frequently from being positive to overdrawn, and term deposits with a maturity period of three months or less from the date of acquisition. In addition, term deposits that the Organization cannot use for current transactions because they are pledged as collateral are excluded from cash and cash equivalents.

### **FINANCIAL INSTRUMENTS**

### Initial measurement

The Organization initially measures its financial assets and liabilities created or exchanged in arm's length transactions at fair value.

### Subsequent measurement

The Organization subsequently measures all its financial assets and liabilities at amortized cost.

Financial assets measured at amortized cost consist of cash, guaranteed investments and accounts receivable and contributions receivable, with the exception of taxes on commercial transactions.

### *Impairment*

For financial assets measured at amortized cost, the Organization determines whether there are indications of possible impairment. When there are, and the Organization determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in net income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

### **INVENTORY**

Inventories of gift certificates are valued at purchase cost less usage, which represents the value of the certificates issued.

### **FIXED ASSETS**

Fixed assets are accounted for at cost. Amortization is calculated on their respective estimated useful life using the following methods, rates and periods:

	Methods	Rates and periods
Furniture and equipment	Declining	20%
Computer equipment	Declining	30%
Rolling stock	Straight-line	5 years
Leasehold improvements	Straight-line	5 years and 10 years

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### **NOTES TO FINANCIAL STATEMENTS**

DECEMBER 31, 2024 10

### 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### **IMPAIRMENT OF LONG-LIVED ASSETS**

Fixed assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

### **CLOUD COMPUTING AGREEMENTS**

When entering into a cloud computing agreement with a supplier, the Organization allocates the consideration for the agreement to all significant separable components based on their specific selling price. Expenditures on fixed assets and rights to use fixed assets are accounted for in accordance with the accounting policies applicable to these items. To account for expenses related to these agreements that fall within the scope of AcG-20, Accounting Treatment of Cloud Computing Agreements, the Organization has elected to apply the simplification measure. These expenses are therefore treated as relating to the provision of services and recognized as an expense when the organization receives the services in question. These expenses are presented under "Office and computer expenses" in the statement of earnings. The Organization recognizes a prepayment as an asset when services are paid for before they are received. Expenses related to implementation activities are expensed as incurred.

### 3. INTERNAL RESTRICTIONS

The Organization's Board of Directors adopted a resolution allocating the following amounts from unrestricted net assets to a project to be carried out in fiscal year 2025.

The Organization earmarked \$100,000 for the construction of a soup kitchen for the "Soupes Solidaires à Longueuil" project.

In addition, the Board of Directors approved the creation of a \$450,000 Sustainability Fund. This fund is designed to ensure the long-term sustainability of the Organization's operations and activities. An amount of \$450,000 was taken from the emergency fund.

The Board of Directors also approved the creation of a \$450,000 Community Infrastructure Fund. This fund was created to support community organizations in their efforts to improve and maintain their infrastructures. An amount of \$50,000 was taken from the emergency fund.

The Organization may not use these internally restricted amounts for any other purpose without the approval of the board of directors.

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### LA TABLÉE DES CHEFS

### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 11

### 4. ACCOUNTS RECEIVABLE AND CONTRIBUTIONS RECEIVABLE

	2024 \$	2023 \$
Customers a)	794,569	1,042,015
Provision for bad debts	(99,396)	(43,071)
	695,173	998,944
Donations and sponsorships	341,249	330,594
Taxes on commercial transactions	102,488	13,438
Subsidies	132,000	60,000
Advances to a private company, non-interest bearing	20,000	-
Accrued interest		16,717
	1,290,910	1,419,693

 a) As of December 31, 2023, one customer represented 27% of the Organization's customer accounts.

### 5. INVENTORY

	2024 \$	2023 \$
Gift boxes, recipe books and solidarity cards Gift certificates	85,113 <u>348,056</u>	29,381 454,043
	433,169	483,424

### 6. FIXED ASSETS

		2024		2023
		Accumulated	Net	Net
	Cost	amortization	book value	book value
	\$	\$	\$	\$
Furniture and equipment	430,665	244,057	186,608	130,263
Computer equipment	322,432	272,127	50,305	39,621
Rolling stock	45,236	4,791	40,445	23,959
Leasehold improvements	377,854	265,277	112,577	166,089
	1,176,187	786,252	389,935	359,932

### 7. ACCOUNTS PAYABLE

	2024 \$	2023 \$
Accounts payable and accrued liabilities Salaries and vacations Social charges	343,288 166,197	322,075 214,370 35,866
	509,485	572,311

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### NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 12

### 8. DEFERRED CONTRIBUTIONS

	2024					
	Beginning balance \$	Received during the year \$	Recognized as revenue \$	Reclassifi- cation in accounts payable	Reclassifi- cation in deferred contributions related to fixed assets	Ending balance \$
MAPAQ	300,000	2,000,000	(1,863,292)	166,251	_	602,959
Brigades Culinaires	560,095	810,178	(1,097,754)	-	_	272,519
Gift certificates	2,601	-	(447)	-	-	2,154
Grande Marmite	´ <b>-</b>	22,065	` - '	-	-	22,065
Solidarity kitchens	82,078	462,000	(86,669)	-	-	457,409
Ministry of Health and Social Services	4,377	_	_	-	-	4,377
Cook your Future	138,744	811,473	(512,223)	-	-	437,994
Food recovery	43,989	974,033	(363,141)	-	-	654,881
Rent - Laval	275,000	-	(17,188)	-	-	257,812
Others	<u>57,368</u>	9,999	(15,127)			52,240
	1,464,252	5,089,748	(3,955,841)	166,251		2,764,410

			20	023		
	Beginning balance \$	Received during the year \$	Recognized as revenue \$	Reclassification in accounts payable	Reclassifica- tion in deferred contributions related to fixed assets \$	Ending balance \$
MAPAQ	265,687	200,000	(1,180,187)	1,114,500	(100,000)	300,000
Brigades Culinaires	112,867	1,185,500	(738,272)	, , , <u>-</u>	-	560,095
Gift certificates	5,115	-	(2,514)	-	_	2,601
Solidarity kitchens	211,663	150,000	(263,696)	(15,889)	_	82,078
Ministry of Health and			,	,		
Social Services	4,377	-	-	-	_	4,377
Cook your Future	207,868	247,500	(316,624)	-	_	138,744
Food recovery	34,344	215,000	(205, 355)	-	-	43,989
Rent - Laval	100,000	175,000	-	-	-	275,000
Others	32,203	50,000	(24,835)			57,368
	974,124	2,223,000	(2,731,483)	1,098,611	(100,000)	1,464,252

### LA TABLÉE DES CHEFS

### NOTES TO FINANCIAL STATEMENTS

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### 9. DEFERRED CONTRIBUTIONS RELATED TO FIXED ASSETS

Deferred contributions related to fixed assets include the net book value of contributed fixed assets received.

The balance of deferred contributions related to fixed assets is detailed as follows:

		2024 \$	2023 \$
	Kitchen equipment Computer equipment Leasehold improvements Office supplies Rolling stock Accumulated amortization	13,882 3,337 25,961 9,076 17,499 (28,610)	37,659 8,547 99,542 11,345 17,499 (104,837) 69,755
10.	SUBSIDIES	2024 \$	2023 \$
	Provincial government grants		
	Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (MAPAQ) CISSS Montérégie-Centre (PSOC) Secrétariat à la jeunesse Société Québécoise de récupération et de recyclage Investissement Québec Ministère des Affaires Municipales (MAM)	1,863,292 100,285 153,021 132,378 - 8,475	1,180,187 83,325 53,730 10,713 9,450
	Federal government grants		
	Canada Summer Jobs wage Agriculture and Agri-Food Canada (AAFC)	11,950 	2,500 (15,899)
		2,269,401	1,324,006

### **NOTES TO FINANCIAL STATEMENTS**

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### 11. COMMITMENTS

The Organization rents premises under a lease expiring in November 2030. Future minimum lease payments total \$311,060, and the approximate payments to be made over the next few years are as follows:

2025	46,953
2026	52,658
2027	53,180
2028	53,719
2029	54,274
Others	50.276
	<del></del>

311,060

\$

The Organization also leases commercial space at the Grand Marché de Québec under a lease expiring in December 2028. The Organization uses this space to manage activities and events requested by sub-tenants. Under the terms of this lease, the Organization is committed to paying 50% of its sublease revenues.

The Organization has also signed an agreement with the Centre de services scolaires de Laval to finance the construction of a new kitchen. Once the kitchen is built, the Organization will have access to the kitchen facilities without paying rent. The agreement expires on June 30, 2038, but includes a 15-year renewal clause that can be used on July 1, 2038.

Finally, the Organization rents premises in Longueuil under a lease expiring in May 2026, with a five-year renewal clause starting June 1, 2026. Future minimum lease payments total \$36,542, and the approximate payments to be made over the next two years are as follows:

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2025	25,794
2026	10,748
	<u>36,542</u>

### LA TABLÉE DES CHEFS NOTES TO FINANCIAL STATEMENTS

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### 12. CLOUD COMPUTING AGREEMENTS

The amount expensed under these agreements is \$203,992 in 2024.

### 13. FINANCIAL INSTRUMENTS

### **FINANCIAL RISKS**

The significant risks arising from financial instruments to which the Organization is exposed as at December 31, 2024 are detailed below.

### **CREDIT RISK**

Credit risk is the risk that one party to a financial asset will cause a financial loss for the Organization by failing to discharge an obligation. The Organization's credit risk is mainly related to accounts receivable and contributions receivable.

The Organization provides credit to its clients in the normal course of its operations. It carries out, on a continuing basis, credit checks on its clients and maintains provisions for contingent credit losses, which, once they materialize, are consistent with management's forecasts.

In the case of grants receivable, the Organization assesses the amounts receivable on an ongoing basis, based on the amounts it is virtually certain to receive and their estimated realizable value.

During the year, the Organization's exposure to credit risk changed compared with the previous year due to an increase in accounts receivable and contributions receivable.

### LIQUIDITY RISK

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable.

### 14. COMPARATIVE FIGURES

Certain figures for 2023 have been reclassified to conform to the presentation adopted in 2024.

In 2003, the Organization launched an innovative food recovery program. It acts as an intermediary between food surplus donors and community partners. The Organization supports surplus recovery and distribution to the food insecure.

For the year ended December 31, 2024, the Organization contributed to the recovery of more than 2,900,000 portions (2,400,000 portions in 2023). The estimated gross value of these portions is \$6,789,356 for the year ended December 31, 2024 (\$5,377,259 in 2023).

### La Tablee des Chefs

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### **Opening hours**

All week, 9 a.m. to 4:30 p.m.