



BC Centre for Disease Control  
Provincial Health Services Authority

# Industry Food Donation Guidelines



## Part 1: Executive Summary and Rationale for Donations

Includes the Executive Summary for the series and provides background information about food donation and liability concerns.

## Part 2: Starting and managing a food donation program – in 3 steps

Provides a “how-to” guide for setting up and maintaining a food donation program.

## Part 3: Processor, Caterer/Restaurant and Retailer Specific Information

Provides specific advice and decision tools that are unique to different types of operations.

Prepared in collaboration with: Food distribution organizations, Industry, Metro Vancouver, and Regional Health Authorities

Citation for this document: BC Centre for Disease Control Environmental Health Services, the Greater Vancouver Food Bank, Metro Vancouver, and Food Banks BC, 2019 Mar. Industry Food Donation Guidelines. Available on-line here [www.bccdc.ca/health-professionals/professional-resources/food-donation-guidelines](http://www.bccdc.ca/health-professionals/professional-resources/food-donation-guidelines).

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The Industry Food Donation Guidelines were developed in collaboration with representatives from the food industry and food distribution organizations, as well as local, regional, and provincial health and government partners.

Nutrition content was contributed by HealthLink BC dietitians in consultation with Ministry of Health and health authority representatives, and is based on Eating Well with Canada's Food Guide and provincial food and beverage guidelines.

Thank you to all individuals and organizations that provided input and feedback.



Updated March 2019

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# Industry Food Donation Guideline Sections

## Part 1: Executive Summary and Rationale for Donations

- Food distribution organizations (FDOs) such as community kitchens, food banks, food pantries, meal programs, low cost retail outlets and social enterprises need your safe, and healthy food donations.
- Compelling reasons to have a food donation program:



- The Food Donor Encouragement Act protects organizations who donate. In Canada no reported court decision has ever imposed liability on industry for problems caused by donated foods.
- Learn how one business has made food donation work for them and their partner FDOs.

## Part 2: Starting and Managing a Food Donation Program

There are 3 steps to starting and managing a food donation program:



### Helpful tools:

- Determine whether a food can be donated
- Identifying healthy foods for donation
- Checklists for first-time and routine donations
- More details on managing food scraps or un-sellable food that is not suitable for donation

## Part 3: Industry Specific Donation Guidance

- **For Processors:** donating products with aesthetic irregularities, packaging or labelling errors, and Best Before Date (BBD) issues.  
Tracking information for accounting, waste and performance reporting.
- **For Restaurant and caterers:** donating leftover foods from buffets.
- **For Retailers:** managing product delivery, temperature control and food handling.





# Industry Food Donation Guidelines

March 2019

## 1 Executive Summary and Rationale for Donations

Part 1 of 3

## 2 Starting and managing a food donation program – in 3 steps

## 3 Processor, Caterer/Restaurant and Retailer Specific Information



# Purpose of the Industry Food Donation Guidelines

These guidelines were developed to help the food industry donate safe and healthy food to food distribution organizations (FDOs). They outline what retailers, food manufacturers, caterers, hotels, and other food businesses need to know to enable donations of safe and healthy food.

## What are Food Distribution Organizations (FDOs)?

The most widely known FDOs are food banks, but there are a range of organizations and programs that use donated food to feed hungry people, support healthier eating, build community capacity, educate and train people, or help maintain cultural eating practices. Through these activities, FDOs try to improve access to food for people in need. Many people, including children, rely on FDOs for a significant portion of their food,<sup>1</sup> making nutrition and food quality increasingly important aspects of the services they provide. FDOs operate on tight budgets, rely on volunteers and donations, and may have limited capacity to receive, store, or prepare different kinds of foods. These guidelines are intended to facilitate donation to all types of FDOs.

**Community kitchens** are programs in which food is collectively prepared and consumed. They include educational, community building, and/or food provision aspects. Food may be consumed on site or taken home to be consumed at a later date.

**Food banks & smaller food pantries** provide food at no cost to clients. Food banks perform a number of functions including receiving, holding, storing, packaging, repackaging and distributing food to be consumed off the premises, but do not generally process or serve food.

**Low cost retail outlets** provide food for pick-up by members, either at a reduced charge or at cost. Foods unsuitable for sale by wholesalers or retailers may be allowable for sale at these premises. Foods must be appropriately packaged and stored for use in a retail setting.

**Meal programs (e.g., soup kitchens)** fit the definition of a food service establishment or food premise; they prepare and serve food to clients on-site.

**Social enterprises** include culinary training schools, non-profit restaurants, and low cost retail outlets. Foods given to social enterprises may be used in teaching kitchens or sold through a catering or grocery non-profit business.

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These guidelines are intended to help the food industry safely donate more healthy, fresh foods to FDOs.

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# Five Compelling Reasons to be a Food Donor

Donating food benefits the community, your business and employees, and the environment.

## 1. Engage With Your Community

You can help organizations provide safe and healthy foods to people in need. You can also provide food to organizations doing community development work, such as food skills training programs or social development, or that reintroduce cultural traditions to their lives.

## 2. Reduce Your Environmental Impact

Waste reduction can help businesses reach environmental sustainability goals. Your business can:

- Keep food and packaging out of the landfill.
- Avoid wasting resources used to produce food products – water, energy, labour, machinery wear and tear, transportation, and other resources invested in the production.<sup>2</sup>
- Reduce methane gas produced by landfills. Methane is a potent greenhouse gas that contributes significantly to climate change.

## 3. Improve Your Corporate Social Responsibility Profile

Corporate social responsibility (CSR) initiatives humanize companies and convey positive contributions to society. Consumers reward socially responsible firms with higher sales and long-lasting loyalty. They can become brand advocates to their friends and family.<sup>3</sup> A well-planned food donation program can demonstrate your social responsibility philosophy in an easily understood, tangible way while building relationships in your community.

## 4. Attract And Retain Dedicated Staff

Employees identify personally with a company when they believe it is socially responsible. A commitment to socially responsible behaviour can lead to higher levels of employee commitment and dedication to excellence, greater morale, reduced absenteeism, and lower employee turnover.<sup>4</sup>

## 5. Maximize Financial Benefits

A food donation program can play an important role in helping businesses offset costs associated with surplus and un-sellable inventory.

- Reduce handling costs of disposing healthy edible, but un-sellable, food (by reducing de-packaging, recycling, composting, and garbage disposal expenses).
- Maximize tax savings by (1) deducting the costs associated with the value of the donation (as a business loss or write-off), or (2) requesting a charitable tax receipt from FDOs that are registered charities. Contact your accountant for further advice about Canadian Revenue Agency policy CPC-018 (Gifts from Inventory).<sup>5</sup> Some jurisdictions may offer additional tax incentives to encourage charitable food donations.<sup>6</sup>

# Liability Protection

## Food Donor Encouragement Act

In BC, the *Food Donor Encouragement Act* protects corporations and their directors, agents, and employees from liability when donating food or distributing donated food.<sup>7</sup>

As long as the food was not rotten or unfit for consumption, and the food was not donated or distributed with reckless disregard for safety, this Act provides protection from liability.

## Good Samaritan Laws

Legislation similar to BC's *Food Donor Encouragement Act* exists in almost every Canadian province and territory.

The Food Donor Encouragement Act received unanimous support from MLAs in the Legislative Assembly of British Columbia in 1997.

“This bill means that hotels, restaurants, food chains, private caterers, grocers, etc. may donate good-quality surplus food to food banks and agencies without fear of liability – good-quality food that would otherwise have been slated for landfill.”

Hon. Ida Chong, BC Liberal MLA

“This bill will enable more good food to be saved for those who need it. One is compelled to ask why perfectly good food is wasted when people are hungry. By limiting the liability of food donors and distributors, this legislation will quell those fears of liability, and encourage donations of food.”

Hon. Ujjal Dosanjh, BC NDP MLA

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In Canada, no reported court decision has ever imposed liability on industry or any problems caused by donated foods.

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In the United States, the *Bill Emerson Good Samaritan Act, 1996*<sup>8</sup> was enacted “to encourage the donation of food and grocery products to non-profit organizations for distribution to needy individuals.” As in Canada, food donation-related litigation has not been reported in the US.<sup>9</sup>

# Business Case for Donations: Daiya Foods



Daiya (pronounced “day-ah”) is a Vancouver-based manufacturer of deliciously dairy-free, gluten-free and soy-free products. Their product lines include pizzas, cheesecakes, shredded, sliced and block style cheeses, cream cheese style spreads, Greek style yogurt and their newest product, Cheezy Mac. Daiya products retail in more than 20,000 grocery stores across North America.

## Aligning with corporate values

Like many in the food industry, Daiya’s owners and staff value people and the communities where they work. Rather than waste safe and healthy food, the owners decided to donate their extra product.

## Establishing Daiya’s food donation program

When setting up their donation program, Daiya’s owners were overwhelmed by laws and regulations and found it difficult to connect with the right FDOs. Without clear guidance, it seemed easier to throw food away. In keeping with the company’s core values, they did more research, reviewed their own QA policies, examined the *Food Donor Encouragement Act*, and found a way to donate their safe and healthy food to FDOs that could use it.

Daiya donates to a variety of FDOs. Since 2013, Daiya has:

- donated 49 000 kg of food,
- contributed to 1.5 million meals in schools, community kitchens, and senior's homes,
- reduced their carbon footprint by keeping 49 000 kg of safe and healthy food out of the landfill,
- saved \$8000 in disposal fees, and
- helped FDOs focus their resources on programs and other needs rather than donation-seeking.



Daiya dairy-free Cheezy Mac

## Other benefits are less measurable but no less valuable:

- staff pride
- company morale
- community spirit
- supporting customer values
- knowing families and children are eating healthy food

## Voicing a need for donation guidelines

Guidelines like this would have helped Daiya a lot, especially when figuring out how to donate easily, safely, and efficiently. We hope this guideline helps other businesses establish food donation programs.

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According to Johanne Pilon, Logistics Manager at Daiya Foods: There is no food shortage in Canada, there is a food distribution problem. With the development of these guidelines, our hope is to encourage other food manufacturers to donate and not to rely on the landfill as their only solution.

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*Daiya means love, kindness and compassion in Sanskrit. Donating excess, healthy food aligns with the company’s core values.*

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# Industry Food Donation Guidelines

March 2019

1 Executive Summary and Rationale for Donations

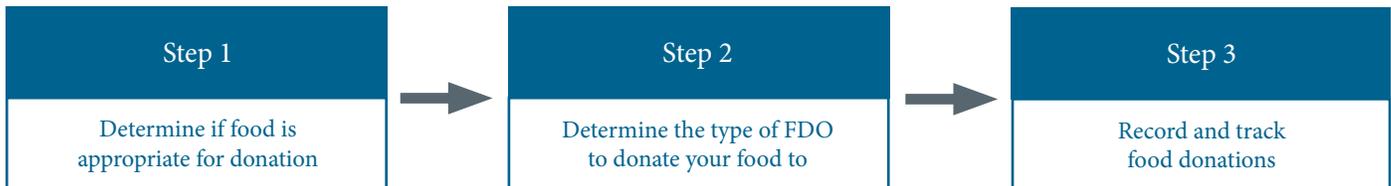
2 Starting and managing a  
food donation program  
Part 2 of 3

3 Processor, Caterer/Restaurant and Retailer Specific Information

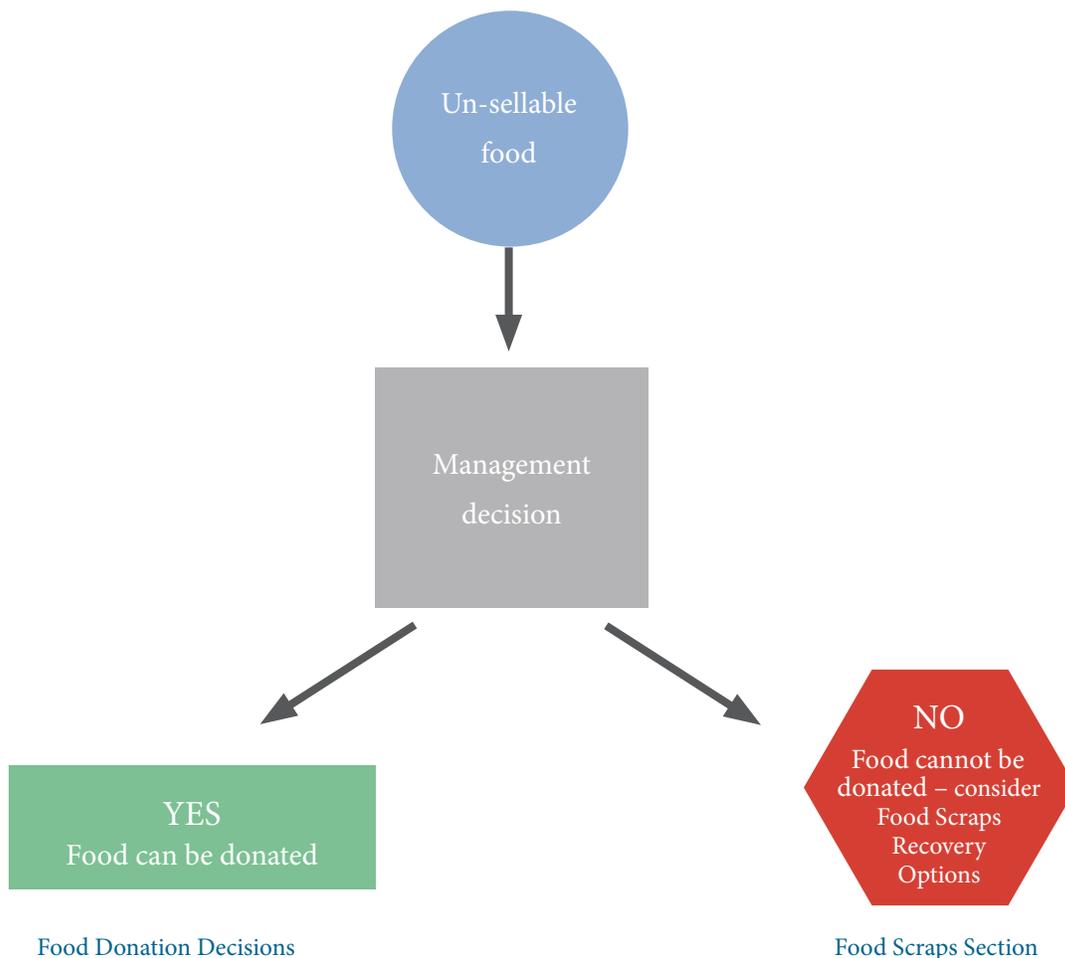


# Industry Food Donation Guidelines

## 3 Steps to Starting and Managing a Food Donation Program



There are many reasons why a food product may be un-sellable, such as overstock of items near the best before date (BBD) or contamination during food processing. Overstocked product can be donated, but contaminated food cannot. When food is un-sellable, a decision must be made to either donate the food to a Food Distribution Organization (FDO), consider food scraps recovery options, or dispose of the food.



# Step 1: Determine if Food is Appropriate for Donation



## Food Donation Decisions

Decision making around food donations will be slightly different depending on the type of organization (e.g., restaurant, distributor, caterer, farm), food product being considered, and the reasons why the food is un-sellable. A food donation decision matrix is shown in *Figure 1* on the next page. Some companies may already have policies and processes in place for making donation decisions.

**SUITABILITY OF DIFFERENT TYPES OF PRODUCTS:** There are a number of factors that determine the suitability of food for different FDOs. Donating to FDOs without knowing their needs and preferences can add to their costs.

**IS PRODUCT SAFE?** You need to know some basic information about your product. Why is it slated for discard rather than wholesale or retail sale? Is the food:

	<ol style="list-style-type: none"><li>1. Part of a food recall?</li><li>2. Perishable and has it been left unrefrigerated?</li><li>3. Mouldy, badly bruised or limp?</li><li>4. Potentially exposed to contamination?</li></ol>	}	<p>If you answered “Yes” for any of questions 1–4, the decision must be to dispose of the product.</p> <p><i>Consult food scrap recovery options.</i></p>
	<ol style="list-style-type: none"><li>5. Packaged or labelled incorrectly during production?</li><li>6. Left over from a catered buffet?</li><li>7. Aesthetics, imperfections (e.g., discoloured, misshapen, or wrong size)</li></ol>	}	<p>If you answered “Yes” for any of questions 5–7, you may be able to donate.</p> <p style="text-align: center;">↓</p>

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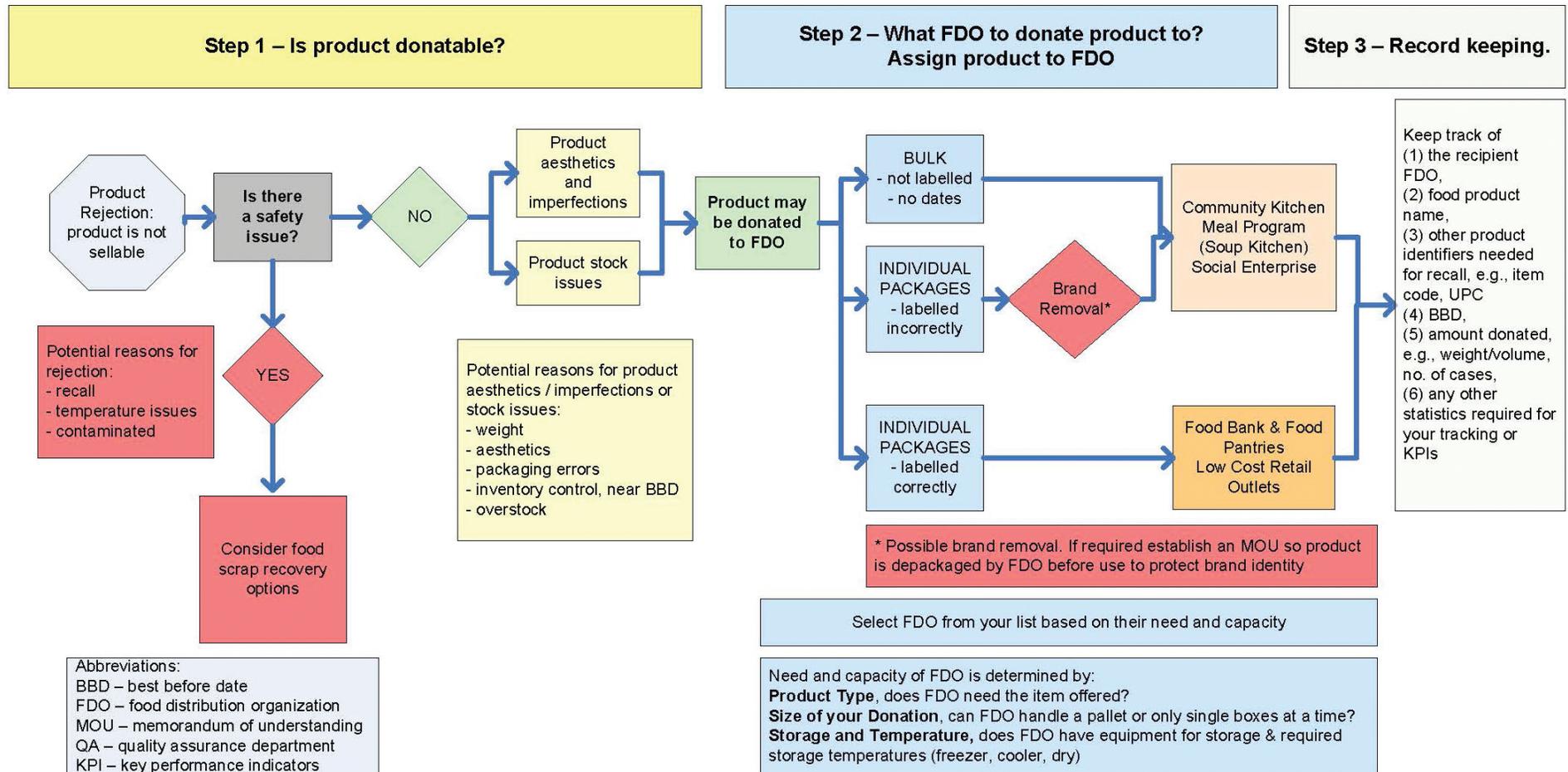
Businesses that integrate food donation into their daily operations find that it takes little extra time once these systems are in place

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When food is removed from distribution due to packaging or labelling issues, or when it is left over from a professionally catered buffet, the decision is less obvious. In these situations, company policy, a manager’s decision or consulting your quality assurance department may be helpful.

**Consult the food donation decision matrix** on the next page (*Figure 1*) to lead you through the decision-making process.

Figure 1. Food Donation Decision Matrix



## ISSUES TO CONSIDER

There are many opportunities to donate un-sellable or overstocked food throughout the supply chain. The variety of products that could be donated is extensive.

You **MAY** be able to donate...

- Perishable foods near the best before date.
- Non-perishable foods past the best before date.
- Incorrectly weighed or measured foods that cannot be resold.
- Incorrectly labelled foods—as long as the correct ingredient list can be provided.
- Damaged and imperfect items, and bulk ends. Unopened non-perishable product returns or shipping errors.
- Outdated promotional items, discontinued products, special runs, packs where POs have been cancelled, or other inventory to be cleared out.

## BRAND REPUTATION PROTECTION

Businesses considering donation may be concerned that their brand's reputation will be negatively affected by donating foods that do not meet their high quality standards. Businesses can discuss brand anonymity with their FDOs and include it in a mutual agreement such as a memorandum of understanding (MOU). FDOs that use the donated food in a meal program will have more control over brand confidentiality than will those providing grocery hampers. However, FDOs must still be able to trace the origins of the food products they receive in case of a recall. MOU templates can be found at [www.bccdc.ca/health-professionals/professional-resources/food-donation-guidelines](http://www.bccdc.ca/health-professionals/professional-resources/food-donation-guidelines).

## BEST BEFORE DATE ISSUES

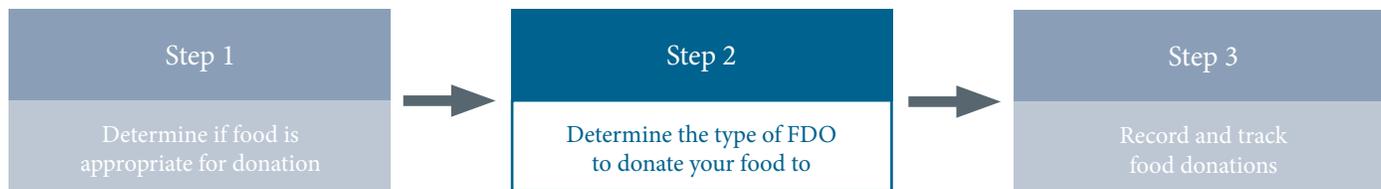
Food is often removed from inventory because it is close to its best before date (BBD). Most FDOs accept certain foods past the BBD. The BBD is not an indicator that the food is no longer safe to eat, but a date set by the manufacturer to assure the customer of the product's quality—that the food will still have the texture, colour, or flavour that the customer has come to associate with the brand. Generally, food companies apply a BBD that is approximately 20% shorter than the true date after which food quality is expected to deteriorate.<sup>1</sup> FDOs receiving perishable foods past their BBD will want an interpretation of safety for these products. Generally a note or email will suffice. The information provided to the FDO should state the actual BBD, after which foods should not be consumed. Perishable foods may be frozen before their BBD to extend the period that they can be safely used by FDOs.

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Inform the FDO about product quality issues and supply a BBD for all donated foods.

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## Step 2: Determine the Type of FDO to Donate Your Food To



### How To Start: Assign The Task To A Specific Person Or Position

Designate someone to make decisions about food donations. This designated “donation liaison” leads the day to day activities involved with food donation. This person may:

- Identify and connect with local FDOs.
- Communicate, coordinate and approve food donations within your company.
- Assess product quality.
- Assess storage capacity of the shipping/receiving departments.
- Train staff to distinguish between healthy edible food and food scraps (waste).
- Keep records of donations to FDOs.
- Be familiar with food production (if you are manufacturing food), and have regular interactions with your quality assurance (QA) department.
- Maintain relationships with FDOs.

### Connect With FDOs and Grow the Relationship

#### FIND FDOs THAT ARE A GOOD FIT

There are many different FDOs in BC. To ensure you’re giving the right kinds of foods to FDOs in your area, you need to learn about their focus, abilities, and clients. Social service agencies, local governments, or faith based groups may be able to refer you to a local FDO that could benefit from your food donations. A partial list of food banks by city can be found on the Food Banks BC website. The Red Book Online provides a guide to services in the Fraser Valley, Metro Vancouver, Squamish-Lillooet, and Sunshine Coast regional districts.

**FDOs with meal programs** can usually accept foods packaged in bulk. FDOs that cook meals for large numbers of people in inspected kitchens can easily use these products. Community kitchens may also be able to use bulk food in collective cooking programs.

**FDOs providing free groceries or operating non-profit retail stores** serve individuals and families who would not be able to use bulk packaged food. These FDOs could only use such supplies if they had packaging supplies and equipment to repack the food into smaller amounts suitable for home use.

All FDOs know there are some costs associated with “free” food, but donors will want to ensure that they don’t simply transfer their disposal costs for food scraps to non-profits with limited budgets. Regular staff engagement and education, including visits to your FDO recipients, will help the liaison make the best decisions.

## Relationships With FDOs

Building a more formal, long-term relationship with your FDO

will help to clarify expectations for both organizations. A memorandum of understanding (MOU) can be a helpful tool to capture important information such as contacts, hours of business, general expectations, verbal agreements and best practices. [MOU templates](#) are available on the BCCDC website.

There are numerous other ways that businesses can contribute.

- **Volunteer.** Most FDOs rely heavily on volunteers to maintain their daily operations. Consider involving your staff as a team-building activity to increase support for the donation program.
- **Donate money.** FDOs need cash as well as food. Financial donations can help offset operational costs, support a specific program, or purchase foods that have not been donated in sufficient quantities. Charities can offer a tax receipt.
- **Share purchasing power.** FDOs augment their food donations by purchasing additional food. A retailer or wholesaler might share their purchasing power with a partnering FDO in order to help reduce their costs.
- **Share infrastructure.** Many FDOs report needing more access to cold storage and transportation. Donating warehousing space, freezer or cold storage space, or arranging for transportation and delivery from your facilities could be very beneficial.
- **Share packaging, other supplies and services.** Dishes, equipment, storage wares, and environmentally sensitive packaging for supplying personal size portions of foods, as well as services such as graphic design, internet/phone services may also be needed by FDOs.
- **Grow or manufacture food specifically for donation.** Farmers may “grow a row”, and manufacturers may do a special product run specifically intended for an FDO. Consider donating in-demand items from Appendix 1.

### Food Banks BC

[www.foodbanksBC.com](http://www.foodbanksBC.com)

### Food Banks Canada

[www.foodbankscanada.ca/utility-pages/find-a-food-bank.aspx#](http://www.foodbankscanada.ca/utility-pages/find-a-food-bank.aspx#)

### Red Book Online

[redbookonline.bc211.ca/](http://redbookonline.bc211.ca/) or call 211

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When you are interested in donating food, research your local FDOs online and follow up with a phone call to determine their needs.

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# Nutrition And Health Are Very Important

FDOs require access to healthy foods to meet the needs of their clients and foster healthy behaviours. *Healthy food and beverage donations include whole foods, as well as minimally refined and processed foods and beverages that have little or no added sugar, sodium, saturated fat, or trans-fat.*

Appendix 1 has a more detailed table of healthy and in-demand foods and beverages needed by FDOs.

- Less nutritious foods may not be acceptable, depending on the FDOs' needs and clients. Many FDOs prefer not to receive pop, candy, chocolate, or other foods that may be culturally unsuitable. Some organizations may feel pressure to accept foods they cannot or choose not to use because they do not want to compromise future donations. Reassure FDOs that you will not withhold future donations if they refuse foods based on internal, nutritional or other criteria.

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Expiry dates on infant formula or adult nutrition products cannot be exceeded. Most FDOs need these products available for their clients. Do not donate these products past their expiry date.

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Alcohol or foods containing alcohol may not be acceptable for donation at any time.

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- Some, but not all, FDOs also accept non-food items for use in their programs and services. Check to see if they accept items such as clothing, household supplies, toys, and pet food.
- Some FDOs serve clients with special medical or nutritional needs. FDOs may need to accommodate dietary requirements, such as not providing foods high in sugar to people with diabetes or maintaining higher standards for food safety when serving clients with compromised immune systems.
- **Trans fat restrictions.** FDOs with meal programs require a permit to operate a food service establishment, which prohibits serving foods that do not comply with the Public Health Impediments Regulation. The regulation restricts trans fat in all foods used to 2% trans fat or less of total fat content for all soft spreadable margarine and oil; and 5% trans fat or less of total fat content for all other foods. Visit [www.restricttransfat.ca](http://www.restricttransfat.ca) for more information.

For more information on healthy eating, connect with a registered dietitian at HealthLink BC by dialing 8-1-1, or send an email via their website at: <https://www.healthlinkbc.ca/healthy-eating/email-healthlinkbc-dietitian>.

# Consider the Capacity of FDOs

Food donors also need to determine FDOs' capacity for storage, temperature control and transportation of foods. Recommendations given here likely fit with your standard operating procedures.

## CAPACITY AND COLD STORAGE

Maintain cold chain integrity up to the point of donation. Perishable foods cannot be left on the loading bay for extended periods. Keep records and share information so the FDO can be confident that the food they are receiving has been handled safely and kept under appropriate temperature control.

Questions to ask about capacity:

1. Is the FDO large enough to handle pallets of food?
2. How many cubic feet of space do they have, and how much space can they allot to the goods you wish to donate?
3. Do they have a walk-in freezer or cooler? What is its capacity?
4. Do they have staff or volunteers available to receive the food? During which hours?

## TRANSPORTATION AND DELIVERY

FDOs operate on limited budgets using paid and volunteer labour, and they may not have the logistical capacity to handle all types of donations. Create clear signs or labels that show which FDO will be receiving particular food donations. Contact the FDO to see if pick-up is possible (larger organizations have refrigerated trucks), or consider delivering the donation yourself.

Questions to ask about transportation and pick-up:

1. How and when will the transfer of food from your business to the FDO happen?
2. Does the FDO have its own trucks, or will a cab or personal vehicle be used to pick up the food?
3. What size load can the FDO handle? Do they have a loading dock with pallet jacks, or is their entrance at street level (i.e., will food need to be off-loaded onto hand carts)?
4. If the food for pick-up is frozen or refrigerated, does the FDO have reefer trucks to maintain the cold chain?
5. If foods for donation are sorted at night, will product need to be stored for pickup or delivery to the FDO the next day?

Contacting individual FDOs in your area to get this information ahead of time will facilitate a smooth donation process when food becomes available.

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If an FDO's temperature-controlled storage is limited and your company has capacity, suggest storing a portion of the donation at your own facility for an agreed-upon period.

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Other best practices for transportation include separating certain items before delivery:<sup>2</sup>

- Household chemicals and health and beauty products from food
- Allergen from non-allergen foods
- Raw from cooked foods
- Pet foods from food for human consumption

## TEMPERATURE CONTROL

Food delivery delays may occur for many reasons:

- Drivers late or unavailable
- Multiple site pick-ups
- Heavy traffic
- Complex pick-up and off-load processes

During delays, food safety can be unintentionally compromised. Maintaining the cold chain for perishable foods is essential for businesses and FDOs, as well as for customers and clients receiving foods. Perishable foods requiring cold storage should not be left in the loading bay and should never be out of temperature control, whether at the facility, during transport, or at the FDO. Food Banks Canada guidance for rejection criteria for food items are to:<sup>2</sup>

- Reject refrigerated products warmer than 7°C
- Reject frozen protein products warmer than -5°C.

Frozen protein products received at -12°C to -6°C, and refrigerated products received at 5°C to 7°C, are considered deviations. Products may be accepted if a supervisor is notified and provides special handling instructions and the deviation is properly documented. In cold weather, protect fresh produce, canned goods and other products from freezing if it can affect quality.<sup>2</sup>

## PLANNING AND SCHEDULING

Give as much advance notice as possible so the FDO can plan for receiving, storing, and using the food items. Check the hours of operation for each FDO. They may not be able to pick up or receive goods at certain times of day because no one is working at that time, or if they are busy preparing meals. If possible, set up a regular schedule for delivery or pick-up that meets both organizations' needs, as this will establish a routine that minimizes logistical surprises and encourages regular, smaller donations that may be easier for organizations to handle.

Consult the checklists in Appendix 2:

- Checklist for routine donations
- Checklist for first time donations

## DOCUMENTATION

Paperwork should be completed before transferring foods, ensuring any important information accompanies the food being shipped (e.g., food identification, ingredient list, allergen labeling, nutrition information, BBD, etc.).

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The controls, standards, and practices you follow to deliver donated foods should be no different than those used to deliver foods to the consumer via a distribution warehouse or directly to retail.

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## Step 3: Record and Track Food Donations



### RECORD KEEPING

Food product recalls can occur at any time for any number of reasons. Businesses and FDOs need to work together to ensure donated food is traceable.

- Apply the same coding and procedures for donated foods that you use for the consumer or wholesale market.
- Food donors need to track food donations using a variety of identification codes in case it is necessary to retrieve food that has been deemed unsafe to eat.
- If any ingredient, such as a spice, is recalled, it should be identifiable in donated foods, just as it is when products are destined for the consumer market.
- If your business uses a waste sheet, note the codes and volumes in this document so they can be traced following a recall.
- FDOs also need to maintain records about the food donations they receive, use, and/or redistribute. They should be encouraged to subscribe to the Canadian Food Inspection Agencies Food Recall Warning emails and have a food recall process in place.

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Donated food needs to be traceable in the event of a recall.

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### CHARITABLE TAX RECEIPTS AND FDOs

Charitable tax receipts can only be issued by registered charities. Not all FDOs have charity status even though they are non-profit organizations.

The costs of the donated product can still be expensed, even if you donate to a non-registered FDO, e.g., when goods are handled as wastage reports in the businesses' accounts. To receive charitable tax receipts, businesses are required to maintain records about their food donations and may need to provide this information to their FDOs for verification. Check the Canada Revenue Agency (CRA) policies online.<sup>3,4</sup>

Businesses desiring charitable tax receipts should:

- (1) check the FDO's charitable status and policy on receipts before making the donation;
- (2) consult with an accountant; and
- (3) follow the CRA policy.

While some FDOs may issue charitable receipts for foods near the BBD based on weights donated, some do not. Be aware that they are not obligated to write receipts.

An Excel spreadsheet can be used to generate an invoice to the FDO charity. See *Processor, Caterer/Restaurant and Retailer Specific Industry Food Guidelines* for an example. These receipts can provide financial benefits as well as a way to track donations for social responsibility audits and highlight employee achievements. Tracking the number of meals and donations can be a useful Key Performance Indicator for your company.

Items required for donation record keeping, generating receipts, and KPIs are shown in the table below.

Keep track of the following:

- Donation date
- Name of the recipient FDO
- Name of the item
- Unit of measure for the item (e.g., cartons or kg)
- Quantity donated
- BBD (Best Before Date)
- Production dates, UPC codes, lot codes, or specific batch numbers
- Wholesale unit cost for the item
- COGS or cost of goods sold (multiply the unit cost of the item by the number of units)

Optional:

- Weight of food donations (kg)
- No. of meals by portion donated

Starting in 2015, organics (e.g., food or food scraps) are banned from Metro Vancouver garbage. Healthy edible food can be donated. Waste or scraps should be collected for compost or biofuel.<sup>6</sup>

## Food Scrap Recovery Options for Food Unsuitable for the FDO

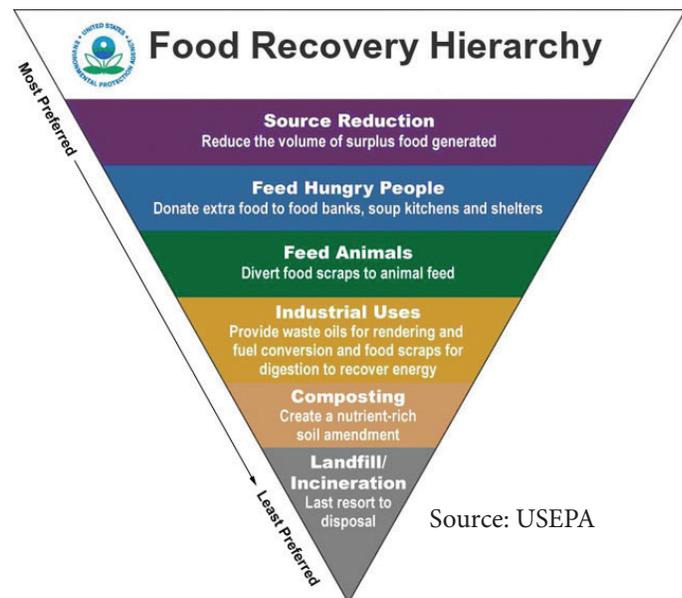
Food surplus or spoilage is often unavoidable. The US Environmental Protection Agency (EPA) provides guidance on the best uses for surplus food and food scraps recovery management.<sup>5</sup> Here are some ideas for managing surplus food and food scraps.

**Feed Animals.** A relationship with a livestock farmer or an animal rescue agency can help you divert fresh/raw foods. Some businesses convert food scraps into animal food products.

**Industrial Uses.** Fat, oil, and grease can be rendered into a raw material to make biodiesel, soaps, cosmetics, and other products. Anaerobic digestion of food scraps and waste oils produces biogas that can generate heat and electricity, fiber that can be used as a nutrient-rich soil conditioner, and liquid that can be used for fertilizers.

**Composting.** Ask your hauler or municipality for information about organics recycling program.

See the BCCDC website for examples of food scraps recovery options.



## Other Resources

Closing the Loop With Organics Recycling: A practical guide for restaurants and food service operators  
<http://www.metrovancouver.org/services/solid-waste/SolidWastePublications/ClosingtheLoop.pdf>

FarmFolk/CityFolk Foodprint Project: <http://www.farmfolkcityfolk.ca/projects/foodprint/>

WRAP UK: <http://www.wrap.org.uk/content/hospitality-and-food-service-wraps-work-0>

## References

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5. U.S. Environmental Protection Agency. Sustainable Management of Food. [cited Mar 14, 2019] Available from: <https://www.epa.gov/sustainable-management-food>.
6. MetroVancouver. Food scraps recycling. Burnaby, BC: MetroVancouver; 2015 [cited 2015 Feb 25]; Available from: <http://www.metrovancouver.org/services/solid-waste/food-scraps-recycling/Pages/default.aspx>.

# Appendix 1 – Identifying Healthy and In-Demand Food and Beverages for Donation

Healthy, In-Demand Donations	What makes a food or beverage healthy?
<b>Vegetables and Fruit</b>	
<ul style="list-style-type: none"> <li>• Fresh vegetables and fruit</li> <li>• Canned vegetables and fruit, including unsweetened sauces and purees</li> <li>• Frozen vegetables and fruit</li> <li>• Dried vegetables and fruit</li> <li>• 100% fruit or vegetable juice</li> </ul>	<ul style="list-style-type: none"> <li>• Prepackaged products listing a vegetable or fruit (not a sugar) as the first ingredient</li> <li>• Canned fruit packed in water or 100% juice</li> <li>• Canned vegetables and 100 % vegetable juices with little or no added sodium (&lt;15% Daily Value)</li> <li>• 100% vegetable and fruit juices with no added sugar</li> </ul>
<b>Grain and Grain Products</b>	
<ul style="list-style-type: none"> <li>• Whole grains (e.g., quinoa, barley, brown basmati rice, wild rice)</li> <li>• Noodles or pasta, especially whole grain</li> <li>• Hot and cold cereals, especially whole grain (e.g., oatmeal)</li> <li>• Bread, especially whole grain</li> <li>• Crackers, especially whole grain</li> </ul>	<ul style="list-style-type: none"> <li>• Prepackaged products listing a grain, especially a whole grain, as the first ingredient</li> <li>• Gluten-free options are welcomed</li> <li>• All products meets the restriction of 5% trans fat or less of total fat content</li> </ul>
<b>Meat and Other High Protein Foods</b>	
<ul style="list-style-type: none"> <li>• Fresh or frozen meat, poultry, fish, or seafood</li> <li>• Canned poultry, especially chicken or turkey</li> <li>• Canned fish or seafood</li> <li>• Eggs</li> <li>• Dried or canned beans, peas, and lentils</li> <li>• Nut and seed butters (e.g., peanut butter, tahini)</li> <li>• Nuts and seeds</li> <li>• Soy products (e.g., tofu, tempeh)</li> </ul>	<ul style="list-style-type: none"> <li>• Lean or extra lean meats and poultry</li> <li>• Pre-packaged meat, poultry, fish, and seafood with little or no added sodium (&lt;15% Daily Value)</li> <li>• Nut and seed butters with little or no added sugar and sodium (&lt;15% Daily Value)</li> <li>• Nut and seeds with little or no added sugar and sodium (&lt;15% Daily Value)</li> </ul>
<b>Milk, Dairy and Alternatives</b>	
<ul style="list-style-type: none"> <li>• Milk, including powdered, canned (evaporated) and shelf-stable UHT</li> <li>• Fortified soy beverages</li> <li>• Yogurt</li> <li>• Cheese</li> </ul>	<ul style="list-style-type: none"> <li>• Milk and milk alternatives with little or no added sugar</li> </ul>
<b>Cooking and Baking Ingredients</b>	
<ul style="list-style-type: none"> <li>• Unsaturated vegetable oils (e.g., olive, canola, soybean, safflower)</li> <li>• Non-hydrogenated margarine</li> <li>• Grain flour, especially whole grain (e.g., whole wheat flour)</li> <li>• Baking powder and baking soda</li> <li>• Spices and herbs</li> <li>• Sauces and dressings</li> </ul>	<ul style="list-style-type: none"> <li>• All soft spreadable margarine and oil meets the restriction of 2% trans fat or less of total fat content</li> <li>• All other food meets the restriction of 5% trans fat or less of total fat content</li> <li>• Gluten-free options</li> </ul>

## Appendix 2 – Checklists for routine and first time donations

### Checklist for routine food donations

- o Confirm that un-sellable food is safe to donate (no safety issue with product)
  - o QA / manager confirmation
- o Assign food product to FDO
- o Paperwork for food product is completed (if required)
  - o Label
  - o Ingredients if not on existing packaging
  - o BBD
- o Contact FDO and confirm pick-up/drop-off
  - o Signage for FDO
  - o Site location
  - o Date and Time
- o Donation information is recorded
  - o for write-off
  - o for charitable tax gifts from inventory (invoice FDOs monthly)

### Checklist for first time donations

- o Assign a liaison in your company
- o Investigate your local FDOs
  - o Meal program
  - o Food bank/pantry
  - o Kitchen
  - o Low-cost retail
  - o Social enterprise
- o What is their need/capacity in relation to your product availability?
- o Can they pick up? o Do they have refrigerated storage?
- o Do they have charitable status to issue tax receipts?
- o Determine what products from your inventory are suitable for your local FDOs
- o Establish relationships with FDOs
  - o Have face-to-face meetings
  - o Sign-off agreements/MOUs
  - o Discuss pick-up times/ Volumes/ Branding issues, etc.
- o Financial management and statistics
  - o Set up a spreadsheet for recording information/statistics
    - o Donated foods
    - o Food scraps recovery
  - o Key performance indicator statistics
  - o Consult your own accountant/lawyer on managing financial aspects of donations
    - o FDOs to invoice (charitable status)
    - o Write off donations



# Industry Food Donation Guidelines

March 2019

1 Executive Summary and Rationale for Donations

2 Processor, Caterer/Restaurant and Retailer Specific Information

3 Processor, Caterer / Restaurant  
and Retailer Specific Information  
Part 3 of 3



# Processor Specific Donation Information

A food donation decision matrix is shown in Figure 1. It provides an overview of the concerns a processor may encounter when considering whether un-sellable food should be donated or sent to a food scraps recovery program.

## Assessing Product Aesthetic Imperfections and Product Stock Issues

### PROCESSING, PACKAGING, AND LABELLING ERRORS

Perhaps the food was packaged with the incorrect brand label, or the ingredients list on the label is incomplete or incorrect. If the food has an allergen (e.g., milk) and this is NOT labelled on the package, this food:

- **IS** suitable for use in a meal program, as long as the chef at the FDO knows that the food contains milk and then informs those who come to eat the meal about the allergen.
- **IS NOT** suitable for a grocery program or non-profit retail program because there is no assurance that the milk allergen information can be consistently shared with those who will be eating it (unless the label can be modified or replaced).

### AESTHETIC ISSUES AND IMPERFECTIONS

When a product has been removed from inventory because it is discoloured, misshapen or the wrong size, or does not meet a company's aesthetic standards, it may still be suitable for donation as long as it is nutritious and appetizing. Inform the FDO of the product quality issues. They may use these foods in a meal program where the cosmetic flaws will be disguised when chopped or cooked with other ingredients.

You may wish to offer suggestions to the FDO on how particular products could be used. Some items may be suitable to serve immediately, while others may require further preparation. You will usually know more about the product than will potential recipients. Share information with FDO chefs, staff, and volunteers.

**BBD issues.** Consult with the QA department before releasing any product. They may perform a QC check to determine shelf life based on bacterial counts (i.e., ACC) or some other criteria. Products just before the BBD may be frozen before sending to FDOs. Food Banks Canada has a chart available for food banks to determine how long past the BBD donated foods may be used.<sup>1</sup> As an example, Table 1 illustrates some of the decisions a processor may make when deciding whether to donate yogurt in retail sized packaging.

Table 1 illustrates some of the decisions a processor may make when deciding whether to send a particular food product (in this case yogurt in retail sized packaging) to an FDO.

Table 1 – Donating imperfect, mislabelled, or returned foods

Food product for donation	Reason for not sending to retail	Send to FDO?	FDO types to donate this food to
Yogurt	Incorrect cream content (too high or too low).	Yes	All FDOs: food bank, meal program, or non-profit retail store
Yogurt	Colour dye issue, product is not correct colour	Yes	Meal program, for use in kitchen
Yogurt	Pasteurization failure, product cannot be further re-worked	No	
Yogurt	Wildberry packed into vanilla containers	Yes	Meal program, for use in kitchen
Yogurt	Production issue, too much carageenen added	Yes	Meal program, for use in kitchen
Yogurt	Cold-storage failure for greater than critical limit (e.g. >24 hrs)	No	
Yogurt	Just before or just past BBD?	Maybe*	All FDOs

\* consult your QA department or the supplier to determine if this food can still be donated.

## Managing Information: Charitable Tax Receipts, Expenses, Waste Deduction Reports, and KPIs

The example Excel spreadsheet shown in Figure 2 can be used to generate an invoice to the FDO charity. These receipts can provide financial benefits as well as a way to track donations for social responsibility audits and highlight employee achievements. Other businesses find tracking the donations as expenses or waste deductions to be easier and more useful. Either method generates useful statistics for Key Performance Indicators (KPIs): the number of meals and donations, and/ or the amount of food and costs savings associated with not sending to the landfill.

If you also send un-sellable food to food scraps recovery, this would be another useful KPI statistic.

Businesses desiring charitable tax receipts should:

- (1) Check the FDO's charitable status and policy on receipts before making the donation
- (2) Consult with an accountant
- (3) Follow the CRA policy <sup>2,3</sup>

While some FDO's may issue charitable receipts for foods near the BBD based on weights donated, some do not. Be aware that they are not obligated to write tax receipts.

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Check with your accountant to determine the best option for your company.

Only registered charities can issue a tax receipt, and may discount the value of the donation.

Many companies choose to treat donations as an expense to claim 100% of costs.

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Figure 1. Food Donation Decision Matrix

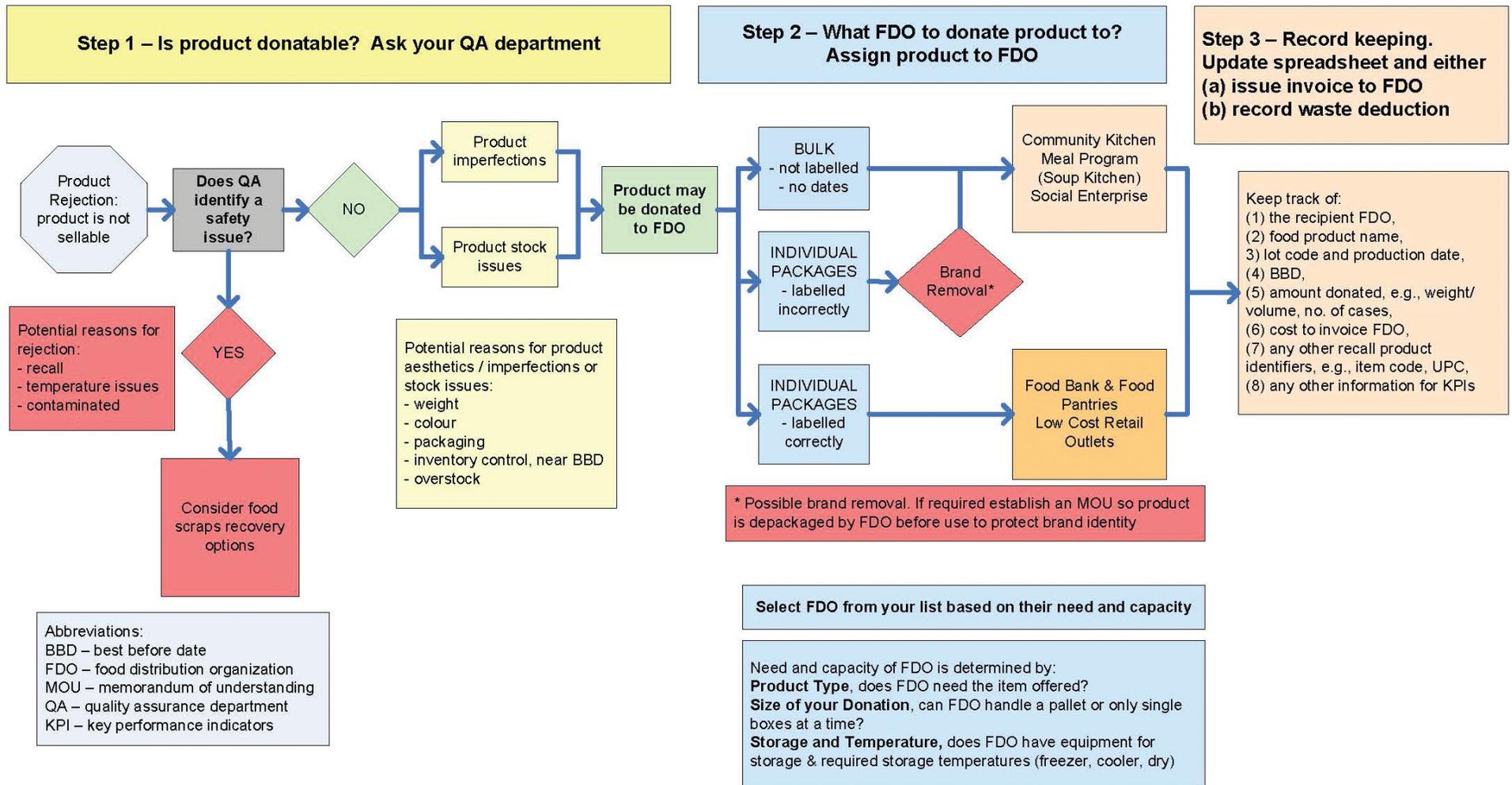


Figure 2– Example spreadsheet for tracking foods donated

Name of FDO (charity)		Track BBD for the FDO		Track lot code for traceability in case of recall		When claiming for receipts use wholesale cost		Wholesale value of goods gift out of inventory	
Date of donation	Who benefits	Item name	BBD YYMMDD	Lot code	No. of cases or units donated	Total weight donated (Kg)	Item unit cost	COGS by # of units (ttl # units X wholesale cost)	Cost amount to invoice FDO
2014 May 5	Salvation Army	Soy drink mini	14-05-24	120-AM	15	18	\$ 0.30	\$ 4.50	\$ 4.50
2014 May 12	Salvation Army	Yogurt (vanilla)	14-05-30	123-PM	750	735	\$ 2.25	\$ 1,687.50	\$ 1,470.00
2014 May 26	Salvation Army	Cheddar cheese	15-01-03	122	3	75.0	\$ 4.20	\$ 12.60	\$ 12.60
2014 May 26	Salvation Army	Mozza shreds	14-08-01	102-AM	20	200.0	\$ 3.75	\$ 75.00	\$ 75.00
		<b>Sum</b>				<b>1028.0</b>			<b>\$ 1,562.10</b>
								\$ -	
2014 May 14	Quest	Yogurt bars	14-05-30	121-AM	42	46.20	\$ 2.75	\$ 115.50	\$ 92.40
2014 May 14	Quest	Cheddar sticks	14-08-02	125-PM	1	22.0	\$ 15.75	\$ 15.75	\$ 15.75
2014 May 14	Quest	Cheddar slices	14-06-10	92-AM	3.5	175.0	\$ 23.00	\$ 80.50	\$ 350.00
		<b>Sum</b>				<b>243.2</b>			<b>\$ 458.15</b>
2014 May 12	Food Bank	Yogurt (vanilla)	14-05-30	123-PM	5	4.9	\$ 2.25	\$ 11.25	\$ 9.80
2014 May 26	Food Bank	Cheddar cheese	15-01-03	122	200	5000.0	\$ 4.20	\$ 840.00	\$ 840.00
2014 May 26	Food Bank	Mozza shreds	14-08-01	102-AM	10	100.0	\$ 3.75	\$ 37.50	\$ 37.50
2014 May 26	Food Bank	Cheddar slices	14-06-10	92-AM	1.5	75.0	\$ 23.00	\$ 34.50	\$ 150.00
		<b>Sum</b>				<b>5179.9</b>			<b>\$ 1,037.30</b>
		<b>Sum of Donations for May 2014</b>				<b>6451.1</b>			<b>\$ 3,057.55</b>

This is the value attributed to the item for receipts. IF the item is close to BBD, the FDO either may not issue a receipt, or, they may apply a % reduction to the wholesale value of the item. Check with your FDO, your accountant and the CRA policies on-line.<sup>3,4</sup>

Keep track of monthly donations and use this as a Key Performance Indicator

If a serving size is 100g, the KPI for this month is 64,511 portions donated!!

Annual donation receipts add up quickly

# Catering and Restaurant Specific Donation Information

**Foods left over from catering or buffets.** Public buffets are frequently offered by caterers, restaurants, and hotels. It is unsafe for FDOs to use or distribute food that has been part of a public buffet where people have served themselves. Foods intended for a public buffet can be donated if they have been:

- prepared in an inspected kitchen,
- held back and not served on the buffet,
- cooled safely and kept refrigerated at 4°C or colder, and
- handled by cooks with food safety training (certification).

**Plan to donate before the event.** At the end of the event, how will you handle leftovers? Arrangements made before the event will make this easy.

To reduce food waste, consider providing reusable, recyclable, or compostable containers so guests so can take leftover food with them. Branded containers are a smart way to promote your commitment to waste reduction to customers.

**Temperature control.** For caterers and hotels with evening events, cooling or even freezing foods overnight will facilitate safe transfer to refrigerated vehicles.

**Traceability.** Hotels or caterers donating prepared food should, at a minimum, apply a date of preparation and ensure that the specific food item can be traced back to your company.

## Retailer Specific Donation Information

**Food separation.** Retailers often have a variety of goods to donate. FDOs may accept foods past their BBD, but never except foods past their expiry date (e.g., infant formulas or adult supplements). Best practices for transportation include separating certain items before delivery.<sup>4</sup>

- Household chemicals and health and beauty products from food
- Allergen from non-allergen foods
- Raw from cooked foods
- Pet foods from food for human consumption

**Temperature control and perishable products.** Temperature control of products is very important, especially for perishable foods. Food Banks Canada guidelines include rejection criteria for perishable food items:<sup>4</sup>

- Reject refrigerated products warmer than 7°C
- Reject frozen protein products warmer than -5°C

Frozen protein products received at -12°C to -6°C, and refrigerated products received at 5°C to 7°C, are considered deviations. Products may be accepted if a supervisor is notified and provides special handling instructions (e.g. freeze/refrigerate immediately), and the deviation is properly documented with appropriate records and authorization.<sup>4</sup>

Some perishable products may be accepted if accompanied by special handling instructions. Minimally processed fruits and vegetables, dairy and egg products should also be maintained between 0°C and 4°C. In cold weather, protect fresh produce, canned goods, and other products from freezing if it can affect quality.<sup>4</sup>

**Nutrition and health.** FDOs require access to healthy foods to meet the needs of their clients and foster healthy behaviours. For more information on healthy eating, connect with a registered dietitian at HealthLink BC by dialing 8-1-1, or send an email via their website at: [www.healthlinkbc.ca/healthy-eating/email-healthlinkbc-dietitian](http://www.healthlinkbc.ca/healthy-eating/email-healthlinkbc-dietitian).

## References

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