

The Cost of Providing Meals in Greek Non-Profit Organizations: Evidence from Soup Kitchens and Residential Care Facilities

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Abstract: - This study examines the cost of preparing and providing meals by non-profit organizations in Greece that support people facing food insecurity. Using questionnaire data from 76 valid responses, the research explores both the average reported cost per meal and the broader operational conditions of these organizations. The findings show that the mean declared cost per meal is €3.50, indicating the significant financial effort required to sustain charitable meal provision. Beyond cost estimation, the study highlights administrative, organizational, and resource-related challenges that affect the sustainability and efficiency of non-profit food assistance structures in Greece. Overall, the paper provides an initial empirical contribution to understanding the economics of charitable meal provision and supports the need for stronger financial monitoring and evidence-based planning in the sector.

Key-Words: - food insecurity, charitable food assistance, soup kitchens, non-profit organizations, cost per meal, Greece.

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1 Introduction

This survey was conducted to analyze and evaluate the mean cost for a meal prepared and offered by non-profit organizations in Greece that serve people in need. Collecting data from such non-profit organizations, the paper also seeks to analyze their real financial status, to understand the challenges they face, and finally to contribute to a broader effort to enforce their sustainability towards a more

viable and efficient non-profit ecosystem, which would essentially confront food insecurity.

This research joins a broader effort to highlight financial parameters related to meal distribution systems against food insecurity, while it also introduces innovative results. It tries to describe the charities ecosystem in Greece, which is not yet analyzed and mapped, while it works in the shadows to provide impactful support to those in need.

Towards this direction, this article also seeks to provide a first picture of the characteristics of the frame within which charities operate in Greece, in order to alleviate food insecurity.

To the authors' knowledge, there is no previous research referring to Greece, and thus this research has a unique contribution. Estimating the mean cost per meal is a way to approach and describe the current situation, as a key indicator for decision makers. It would also be an important indicator for future analysis, either to estimate the impact of such initiatives or even to support stakeholders in designing new projects that could alleviate food insecurity.

2 Problem Formulation

2.1 State-of-art

Non-profit organizations

Food insecurity is a socioeconomic phenomenon that in Greece arose in the early '10s, during the Greek bankruptcy, [1], [2]. It was a moment when multiple soup kitchens appeared in neighborhoods, several non-profit organizations were also created, and in general, civil society tried to undertake initiatives and respond to the crisis, [3].

Soup kitchens are facilities that offer food to people who turn to them for assistance. They operate at "neighbourhood" level; they may know the people who need help personally and, aside from providing food, usually support them in other ways as well (clothing, other forms of material assistance, psycho-social support, etc.), [4], [5]. In most cases, particularly after the economic crisis, they maintain records on beneficiaries, their family and economic status, any health problems they may have, and so on. This does not apply to soup kitchens which support a large number of homeless or substance-dependent individuals, usually in the city center of Athens, [6], [7].

The number of people each soup kitchen supports depends on its capacity and a review of people's needs. It is important that across-the-board criteria are not applied, as in cases of State assistance, but that an overall assessment of the needs of each individual person is made. As a result, a three-member family with a child with disabilities may be in greater need of assistance than a couple, even if that family's income is higher. Likewise, someone with real estate assets (such as a house in a village) but zero income, who actually needs food, is excluded from official State welfare programs, [8], [9].

Soup kitchens in Greece are not part of a unified and organized network, nor is it possible to obtain an overall record of how many soup kitchens there are. Most are run by church parishes, various organizations, or unofficial voluntary groups. They endeavour to find food donations from donors in the area in which they work, while also buying food with their own funds (membership fees, fund-raising bazaars and events, etc.), [10], [11], [12], [13].

Food insecurity in Greece

Food insecurity is a complicated socioeconomic issue. It does not necessarily lead to hunger, [14], but it is a horrible sense which reflects people's weakness to properly purchase food, due to lack of financial resources, [15].

In the European Union, 8.3% of the population could not afford a meal with meat, fish, or a vegetarian equivalent every other day in 2024, rising to almost 20% among those at risk of poverty. Greece experienced a sharp increase in food insecurity during the economic crisis and, although rates have declined since their peak (2016: 14,4% of the population, rising to 58,5% among those at risk of poverty), they remain above the EU average (2024: 11,3% of the population, rising to 34,6% among those at risk of poverty), [16], [17].

Food insecurity in Greece is a result of the prolonged economic crisis, early '10, and the austerity measures imposed during this period. It is still a persistent issue, as recent crises -including COVID-19, conflicts/wars, increased inflation rate, and high cost of energy- still create financial constraints. In this context, the affordability to purchase food in adequate quantity and of proper quality is still a challenge for 1 out of 10 people living in Greece. It is also a duty for municipalities' social services, civil society organizations, the church, and informal solidarity networks. The Greek case is a typical example of fiscal instability that results in more non -profit meals being asked and provided to serve everyday needs, even within a developed European country, [18].

Even if the crisis is not at its peak and the food insecurity rate is lower than before, the issue is still significant, and it has become chronic, with rates higher than 10%. Recent literature indicates that food insecurity in Greece is not just linked with income shocks, but to broader, structural causes. Low purchasing power, housing and energy costs, unstable employment, high inflation rates, regional inequalities, and a weak social protection system paint a big picture. As a result of this complicated situation, even households that are not extremely poor may also live under food insecurity, [19].

At the same time, the Greek experience shows that civil society initiatives may significantly contribute to alleviating food insecurity. School meals are reported to have a significant impact in reducing household food insecurity, being more effective than voucher-based alternatives, [20]. Soup kitchens, charities, and food banks are also forming an unofficial ecosystem that provides support, but it yet runs without any broader coordination. Overall, the Greek case underlines the need for stronger coordination between public policy and non-profit food assistance, along with better monitoring systems capable of capturing the real scale and depth of food insecurity, [21].

3 Problem Solution

3.1 Methodology

In this research, convenience sampling was implemented, collecting data from people in charge of non-profit organizations in Greece, acting against food insecurity. This sampling method was considered most suitable based on access limitations, as there is no country-level database, nor any registry for such non-profits and soup kitchens active around the country.

Even though the convenience sampling is feasible and allows the collection of quantitative data, it should also be mentioned that it does not necessarily represent the actual status. The not by chance participation in the research may limit broader generalization of results, while also introducing potential prejudices that should be taken in mind when interpreting the findings. To minimize such constraints, researchers tried to engage non-profits located in different regions around the country.

The questionnaire used was designed and validated before escalating research. It was spread out through digital media channels and was also distributed online to the non-profits supported by the Food Bank in Greece. Food Bank's network consists of more than 300 non-profits located in 7 regions around the country.

The questionnaire includes 25 questions, 11 closed-ended and 14 open-ended questions. In total, 81 replies were collected, while only 76 out of them were considered fully compatible for the research.

Additional phone calls and interviews were also conducted with non-profits that submitted the questionnaire to better understand their operation and the challenges they deal with. This coordinated use of quantitative and qualitative data provided a

clearer picture of the situation, enforcing research's reliability and depth of analysis.

Two main kinds of information were collected. Initially, participants provided an estimation of their own for the mean cost per meal cooked. In parallel, real data about non-profits' financials were collected to independently calculate the mean cost per meal, through a parallel estimation.

This approach allowed the cross-check of the information provided by non-profits, a better understanding of the way they work, and drew more reliable conclusions.

For this research, a meal is defined as a balanced diet meal including 125 grams of main ingredients (such as meat, fish, or legumes), accompanied by 100 grams of side ingredients (such as pasta, rice, or other kinds of vegetables) and 70 grams of bread.

3.2 Data collection

Out of the 76 participating organizations, 26 (34%) are residential care facilities -such as boarding facilities, shelters, or accommodation units- where meals are provided exclusively to internal beneficiaries, and 48 (63%) are soup kitchens and other open charities, providing meals to people in need who stay in their own houses. 2 (3%) organizations work in both models, meaning that they are residential care facilities that also provide meals to people in need who do not live inside these shelters.

These organizations serve different kinds of social groups, while most of them serve more than 2 such groups. Most of the non-profit organizations (47 of them) serve the elderly, 45 non-profits serve families, 39 serve people with physical or mental disabilities, 35 serve non-adults, 33 also serve homeless people, and 29 non-profits also serve migrants and refugees [Σφάλμα! Το αρχείο προέλευσης της αναφοράς δεν βρέθηκε.].

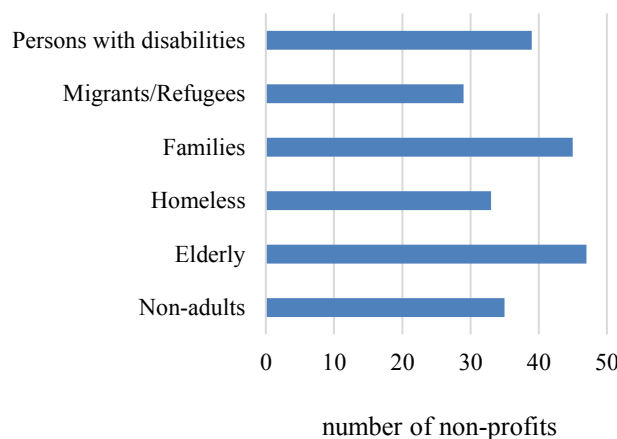


Fig. 1: Social groups served.

Source: Created by the authors.

When asked about the type of meals provided, 74 organizations (97%) stated that they provide lunch. 34 organizations (45%) provide only lunch, and 30 organizations (39%) provide breakfast together with either lunch or dinner. The detailed replies are indicated in Table 1.

Table 1. Kinds of meals

Kinds of meals	Replies
Dinner	1
Lunch	34
Lunch and Dinner	11
Breakfast	1
Breakfast and Lunch	2
Breakfast, Lunch, and Dinner	27

Source: Created by the authors.

Out of the 76 participating organizations, 34 (45%) stated to provide meals 7 days a week, 15 organizations (20%) provide meals 6 days a week, 21 organizations (28%) 5 days a week, 2 organizations (3%) 3 days a week, 2 organizations (3%) 2 days a week, 1 organization (1%) 1 day a week and another one (1%) provides meals occasionally based on its resources availability [Fig. 2].

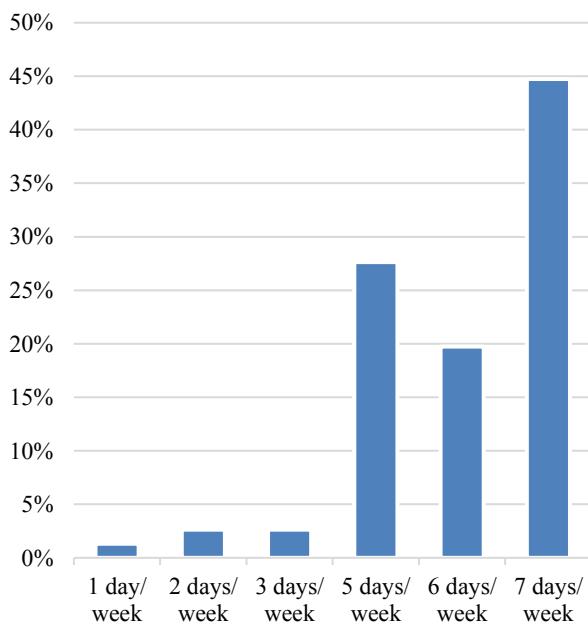


Fig. 2: The number of days per week that the non-profits provide meals.

Source: Created by the authors.

The organizations participating in this research provide in total 9.595 meals – 128 meals on average per organization. More specifically, 24 organizations (32%) provide 1-50 meals, 17 organizations (22%) provide 51-100 meals, 18 organizations (24%) provide 101-150 meals, 5 organizations (7%) provide 151-200 meals, and 12 organizations (16%) provide more than 200 meals [Fig. 3]. In this topic, it is also noticeable that 28 organizations (37%) declared that they provide hot meals, while the remaining 48 (63%) provide both hot meals and bags of foodstuffs so that those in need may also cook at home.

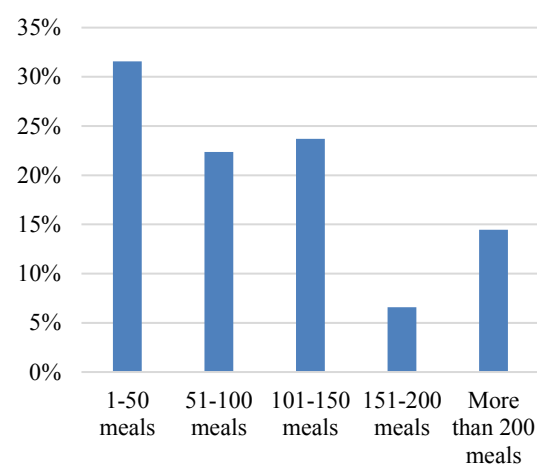


Fig. 3: Meals per charity.

Source: Created by the authors.

When asking if the meals provided agree with the definition used in this research, 42 organizations (55%) stated a positive reply, 32 organizations (42%) stated that the meals they provide exceed the definition in use, and 2 organizations (3%) replied that the meals they provide do not meet this definition.

Beyond that, 14 organizations (18%) also replied that a dessert is always served, 26 organizations (34%) replied that they offer a dessert most of the days, 27 organizations (36%) offer a dessert some days, and 9 organizations (12%) offer a dessert whenever possible.

As regards the meals preparation, 74 organizations (97%) cook the meals themselves in their own premises, and only 2 organizations (3%) get the meals already cooked by external experts.

Quite interesting is the section about the manpower, either professionals or volunteers, in these organizations. 37 organizations (49%) replied not employ any professional cook, but they depend exclusively on volunteers. 16 organizations (21%)

employ 1 professional, 15 organizations (20%) employ 2 professionals, 3 organizations (4%) employ 3 professionals, another 3 organizations (4%) employ 4 professionals, and 2 organizations (3%) employ 6 professionals.

In total, 79 professionals are employed from the non-profits participating in the research. 29 organizations (78%) of those that employ professionals offer full-time jobs, 5 organizations (14%) employ professionals on a part-time basis, and 3 organizations (8%) have a contract with external self-employed professionals.

In the same topic, it comes out that 20 organizations (26%) do not engage any volunteers. On the contrary, 14 organizations (18%) have 1-5 volunteers, 10 organizations (13%) have 6-10 volunteers, 7 organizations (9%) have 11-15 volunteers, 3 organizations (4%) have 16-20 volunteers, and 17 organizations (22%) have more than 20 volunteers [Fig. 4].

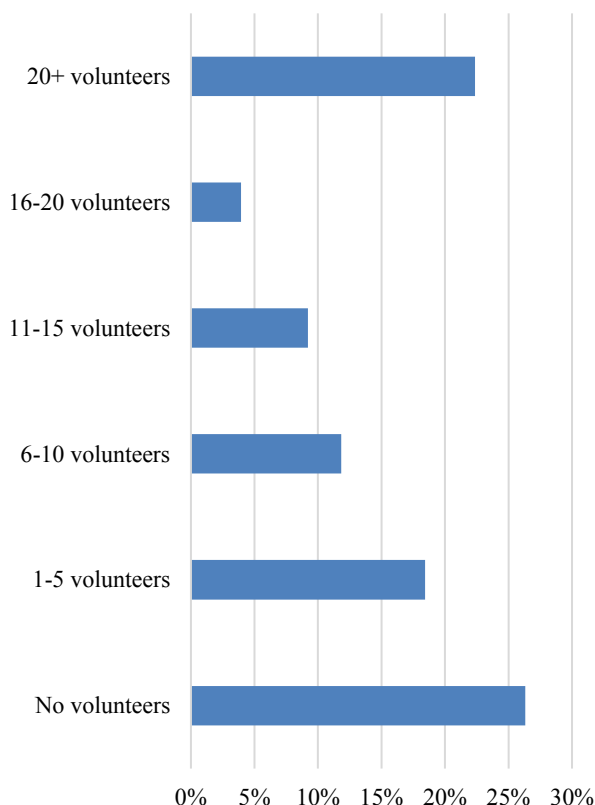


Fig. 4: Number of volunteers per charity.
Source: Created by the authors.

Finally, 41 organizations (54%) are organizations working under a local parish or other ecclesiastical umbrella.

All the data above that describe non-profits' status are summarized in Table 2.

Table 2. Summarized data.

Indicator / Category	n	%
Sample		
Valid questionnaires	76	
Organization type (overlap possible)		
Residential care facilities (incl. "both")	26	34%
Soup kitchens / open charities (incl. "both")	48	63%
Both (residential + soup kitchen)	2	3%
Beneficiary groups (multi-select)		
Elderly	47	62%
Families	45	59%
People with disabilities	39	51%
Children	35	46%
Homeless individuals	33	43%
Migrants/refugees	29	38%
Meal types offered (multi-select)		
Lunch	34	45%
Dinner	1	1%
Both lunch and dinner	11	14%
Both lunch and breakfast	2	3%
Breakfast	1	1%
All three meals (breakfast + lunch + dinner)	27	36%
Meal service frequency (days/week)		
7 days/week	34	45%
6 days/week	15	20%
5 days/week	21	28%
3 days/week	2	3%
2 days/week	2	3%
1 day/week	1	1%
Variable / depends on availability	1	1%
Daily cooked-meal portions (portions/day)		
Total daily portions (sum across orgs)	9.595	—
1-50 meals/day	24	32%
51-100 meals/day	17	22%
101-150 meals/day	18	24%
151-200 meals/day	5	7%
More than 200 meals/day	12	16%
Food type provided		
Hot meals only	28	37%
Both hot meals and dry food	48	63%
Portion size vs study definition		
Matches the definition	42	55%

Larger than the defined weights	32	42%
Smaller than the defined weights	2	3%
Dessert inclusion		
Always	14	18%
Sometimes	27	36%
Most of the time	26	34%
Whenever possible	9	12%
Meal preparation location		
Prepared in-house	74	97%
Prepared externally	2	3%
Paid cooks (count per org)		
0 paid cooks	37	49%
1 paid cook	16	21%
2 paid cooks	15	20%
3 paid cooks	3	4%
4–6 paid cooks	5	7%
Employment status of the main cook (among orgs with ≥1 paid cook, n=39)		
Full-time	29	78%
Part-time	5	14%
Service contract	3	8%
Volunteer engagement (kitchen)		
0 volunteers	20	26%
1–5 volunteers	14	18%
6–10 volunteers	10	13%
11–15 volunteers	7	9%
16–20 volunteers	3	4%
>20 volunteers	17	22%

Source: Created by the authors.

The overall analysis highlights that even if a significant number of organizations provide support multiple days per week, there is still a significant number of others that cannot operate systematically, due to volunteer or resource limitations.

Residential organizations employ professionals, declare to meet higher dietary standards, have an improved capacity to observe and report their expenses, and a broader, more professional administration, while 75% of them do not include any volunteers in cooking, as they prefer to keep high-quality standards. This picture is quite the opposite when referring to soup kitchens, as 86% of them also include volunteers in their processes.

It is also observed that in Athens, more volunteers are involved in the organizations participating in the research, also related to key positions, such as chefs in charge. On the contrary,

in other regions, there is difficulty in engaging volunteers, a factor that affects organizations' sustainability and the quality of meals.

The significant variety of the different social groups served underlines the complicated reality that non-profit organizations have to deal with, which often exceeds their capacity and or their initial will to support a specific, targeted social group. It is also related to the high number of meals prepared and offered, and the variety of those meals, which also indicates that food insecurity in Greece is a still a silent social problem.

3.3 Financials

This research is conducted using two different methods to estimate the cost per meal produced and offered for charitable reasons. The first method is to ask administrators in non-profit organizations to share their own estimation, and the second method is to collect data for the expenses required to produce meals and calculate the accumulated cost per meal, as accurately as possible [Fig. 5].

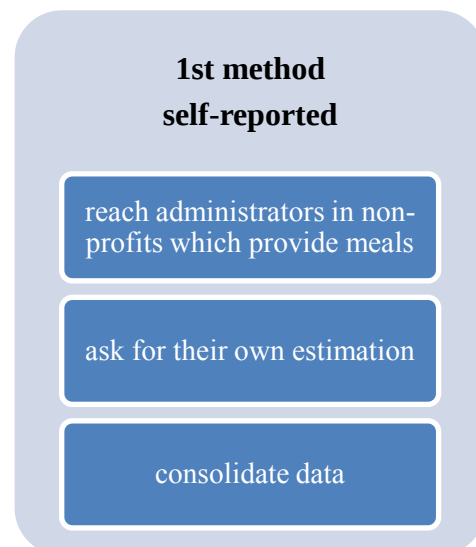


Fig. 5: First method to estimate cost per meal.

Source: Created by the authors.

Thus, in the first part of the questionnaire shared, non-profits were requested to directly state the value per meal, based on their experience. This first input was the basis for a quick first estimation, giving a sense to further analyze the data and request additional clarifications during the interviews conducted.

Calculating the mean value for the replies collected, the cost per meal is estimated at 3.5euros. It is also safe to calculate a margin of $\pm 20\%$, ranging from 2.80euros to 4.20euros.

Further examining the replies, it also resulted that non-profits in Athens declare a much lower cost

per meal, while those in other regions rate 60% higher cost. This is related to the higher number of volunteers active in Athens, but also the higher quantities of donations -for food and other provisions- which also take place in Athens, and relieve the burden on such organizations.

In parallel, residential non-profit organizations that also provide a home to people in need, declare 100% higher cost per meal in comparison to soup kitchens. This is linked to special dietary requirements that such residential organizations must meet to properly treat vulnerable people, such as the elderly or the disabled, who live inside these organizations.

The second method to estimate the cost per meal was to collect data and calculate the number. In this section, non-profit organizations were asked to provide specific data for their monthly expenses related to preparing the meals. Such expenses include salaries for paid staff, utility bills such as electricity and water bills, other materials and disposables, and an estimation of the value of food donations [Fig. 6].

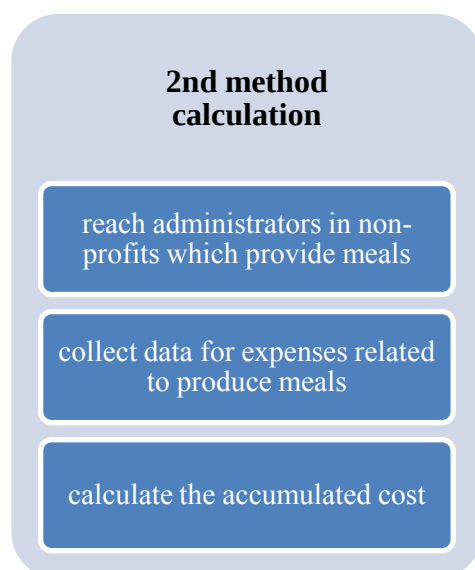


Fig. 6: The second method to estimate the cost per meal.

Source: Created by the authors.

Thus, based on the data collected, the total cost to produce meals for a non-profit organization is approximately 2,000 euros per month, and this amount includes all the above-mentioned expenses. Bearing in mind potential differentiations of $\pm 20\%$, the margins range from 1,600 euros to 2,400 euros for a non-profit per month.

As regards the value of the donated food, the mean value is estimated at 700euros per month, ranging from 560euros to 840euros. It is generally

observed that residential organizations declare receiving more food donations than soup kitchens.

Based on this calculation and the data collected for the meals cooked per month, the mean cost per meal is calculated at 1.36euros (1), and setting a margin of $\pm 20\%$, the result ranges from 1.08euros to 1.63euros.

$$CpM = \frac{L+U+M+FV+DV}{number_of_meals} \quad (1)$$

Where

CpM: cost per meal

L: cost of labor

U: cost of utilities

M: cost of materials

FV: food value

DV: value of donations in food and other materials

The comparison between the two different methods proves to be overwhelmingly divergent. However, quantitative data analysis, as well as qualitative analysis coming from the interviews, confirms that non-profit organizations do not have a clear financial position in their expenses. Especially, the soup kitchens do not properly keep records of their expenses, which sets crucial limitations on correctly estimating the final number, following the second method. Another key point is that, as most of the soup kitchens are working under local parishes, many expenses are not reported in the soup kitchens' data, but in parishes' reports. It is also noticed that on some occasions purchases of food supplies and other disposable items is in black market to avoid paying VAT, and such expenses also remain undetected.

4 Limitations, Conclusion

4.1 Limitations

This research was subjected to several limitations that influence the results, and broader issues also relate to the non-profit ecosystem in Greece. The lack of a country-level registry for non-profits acting against food insecurity is a first limitation, as this paper tries to approach an ecosystem that is not yet defined. Beyond that, even the organizations themselves lack administrative expertise and cannot easily provide qualitative information regarding their operations.

It is also noticeable that slight changes from day to day are often observed, a matter that challenges the organization's operations. Very often, new beneficiaries knock on their doors asking for help, while others step back. It is a dynamic situation in

which the organizations try to respond, while it also raises difficulties in keeping records and data for those served.

The most significant limitation was the poor data referring to organizations' expenses related to providing meals. As these organizations focus on providing support and surviving the challenges they face every day, they lack high-quality data that could properly describe their financial position. Beyond this research this is also a limitation to highlighting the impact of those organizations and seeking additional resources that could further support them and ensure their sustainability.

4.2 Conclusions

This research highlighted different aspects of the cost of preparing and providing a meal for those in need, while also offering a closer picture of the current status. It underlines the challenges that non-profit organizations face every day, as they strive not only to survive but also to support vulnerable people.

The cost discrepancy based on the two methodologies reflects the lack of systematic costing or the lack of organization of the structures, an element that deprives the entire relevant ecosystem of the possibilities of more effective planning of relevant interventions, as well as achieving financial sustainability of the relevant institutions.

Inversely, the analysis confirms the pivotal role of donations, which cover a significant part of the expenses of the structures, with the exception of a small but significant percentage of organizations that operate without any external support.

Overall, this evaluation not only offered a cost calculation but also an occasion to reflect on the sustainability, transparency, and efficiency of the institutions in the field. It reinforces the importance of evidence-based decision-making and underlines the need for continuous monitoring and evaluation, so that the available resources are utilized in a fair, transparent, and effective manner, for the benefit of the organizations and the people they serve daily.

Future research could focus on further mapping non-profit organizations that alleviate food insecurity, analyzing their operations, and making proposals to integrate new technological systems that could further accelerate their impact.

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