

## **Frédéric's E-Gazette**

### **Q&A 7-13-2017**

**Q: Recently, it was stated that "twinning" was officially defined by the Society as: an arrangement between Conferences; A: to send a specific amount of money each month to Conference; B: which has need of additional income on a regular basis. Is this correct? If so, what do we call any help one Conference provides another Conference for a client on a one time basis?**

A: The specific definition you gave is reasonable; however, it is not limited to monthly contributions. Really, it qualifies for anytime one Conference or Council sends money to another Conference or Council to help the Conference do its works. For example, if you send \$500 to another Conference to help them in whatever way they determine, that is twinning. In the case of giving money to another Conference to help in a particular case, that would qualify as aid for a friend in need (a co-pay) because you are helping an individual even though it is through another Conference. In this case, it would be appropriate for you to have a case record for the person or family helped.

**Q: We are an agency of Second Harvest. We have held two mobile pantries, one serving 250 families and the other 200. Is this a figure we need to put in our "in-kind food" column? We also give out food every third Thursday that is provided by Second Harvest. We average 35 families. We have just started this a few months ago. Please advise if/how we would report this on the Annual Report. Not sure if I could be accurate on the value.**

A: Unless you have a special arrangement with Second Harvest, the food you get from Second Harvest is purchased, so it is not in-kind. When you say that you "also give out food every third Thursday that is provided by Second Harvest," do you mean that Second Harvest is doing the distribution and you are helping, or that Second Harvest gives you the food free of charge and you are distributing? If it is the first, then you don't record anything except your time. If it is the second, then you record the food distributed as in-kind.