

# PUBLISHER'S NOTE

## Planning *Your* Legacy

Welcome to the 38th edition of the Canadian Donor's Guide – your authoritative annual directory of fundraising organizations in Canada. Once again, I appreciate the opportunity to provide you with this comprehensive reference resource and related editorial content to assist with your respective responsibilities in the planned giving environment.

Delivering more than 17,000 copies of our publication to key decision makers and professional advisors in Canada's donor community every year is not possible without the relationships the Canadian Donor's Guide shares with the Canadian Association of Gift Planners (CAGP), the Canadian Bar Association, STEP Canada and Imagine Canada. We are so very thankful for their support for and their commitment to our efforts. In addition, we could not provide this Guide without the many charitable organizations across Canada who put their trust in us to bring their messages to their key audience – those charities who purchase advertising.

Since our last edition we have seen the continuation of the war in Ukraine, learned of continued challenges for Indigenous peoples and people of colour and witnessed destructive wildfires and other natural disasters across Canada and in other parts of the world. Some of our contributed articles share information on these topics.

Paul Nazareth writes about making your giving more about “donating as an act of hope....be generous in your heart” and

do it by continuing to be tax smart, too. Paul also speaks of a journey many Canadians are on now – one of personal reconciliation – and thereby “looking to support Indigenous communities and causes in both urban centres, Indigenous communities and many northern nations...” You'll want to check out the “whys” that Paul mentions near the end of his article.

Paul also refers to Will Power – a Canadian Association of Gift Planners (CAGP) initiative. We are thrilled to share some of Will Power's information again in the inner pages of this Guide and to include an article from them. We believe in their campaign to make gifts in Wills the norm for Canadians. As their article states “...shape the legacy you want...support your family and support your cause.”

A similar theme is brought to us by the Canada Life Par Gifts program that was introduced earlier this year. Andrea Frossard and Vickram Malik tell us about creating this program to break down barriers for donors to use insurance in their planned giving. This Par Gifts program supports planned giving by making it easier for the donor and more beneficial for charities.

Thanks once again go to Adam Aptowitz for providing us with his masterful updates to detailed tax considerations.

Malcolm Burrows returns with some information on gifts of real estate and includes some great questions to review



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if this is something you are considering. Malcolm says there is a “cost and responsibility associated with big dreams and special properties.”

We receive some advice from Ian Hull and Geoffrey Sculthorpe about what might happen when a beneficiary dies before the deceased. In another article, Jonathan Pellow shares some information about the Cy-Près Doctrine that can be applied when a gift in a Will is meant for a charity that no longer exists. This doctrine can have estate trustees attempt to find a charity with a similar purpose as the intended charity in order to “save the gift.” Mark Halpern of WEALTHinsurance.com brings us some information about the proposed changes to the Alternative Minimum Tax (AMT) due to come into effect on January 1, 2024. Mark shares his thoughts on how this may “have a dampening effect on high-net-worth individuals' giving intentions.” Adam Aptowitz also included information in his article about the AMT.

And, further on the topic of high-net-worth individuals, freelance journalist Angela Long bring us an interesting article about wealthy next-gen donors. She explores their desire to “transform the philanthropic sector towards rehabilitation rather than charity.” Angela shares that conversations are happening about systemic change, racial justice, asking difficult questions, challenging infrastructure and moving from donor-centric to community-centric

ways and about social justice giving.

Betty-Anne Howard is a new contributor to our Guide who brings us her thoughts on Women and Philanthropy. Betty-Anne says that “we courageously set out to make a difference in our world and the lives of others” but it is often difficult for women to consider estate planning, pointing out that the language used in the “financial world can be intimidating.” She talks about the conversations needed to make estate planning more accessible, understandable, and “full of the kind of love, language, and leadership that will make a difference in the future.”

You will find an article in both French and English submitted by our treasured friend, Natasha van Bentum, about the Ecological Gifts Program of the Government of Canada. Natasha presents clear information about this program that may be of interest if you are considering a gift of this type.

WWF-Canada’s Emily Giles brings us *Wildfires, Wildlife and What We Can Do*. Emily speaks about how climate change is altering our world and creating conditions that risk more frequent, more severe wildfires as we have seen this year. Emily also informs us that some fires are “a natural part of nature and ecosystem processes.” Any wildfires can

affect the plants and wildlife that must adapt or move with varied success. Emily also shares that WWF-Canada is supporting the efforts of the Secwepemcúl’ecw Restoration and Stewardship Society (SRSS). The SRSS is planting a greater diversity of trees at the site of Elephant Hill -- which was the site of one of British Columbia’s worst wildfires -- to encourage reforestation. In closing, Emily states that -- as we look to provide protection and management to our forests -- we need to do so “alongside Indigenous communities, who have been stewarding land and waters in their territories for thousands of years.”

Please have a read of the article by Sharon Lee from the Canadian Pulmonary Fibrosis Foundation, who gives recognition to caregivers -- the “unsung heroes” of our healthcare system. The impact of caregivers is immense and Sharon believes they should be “our responsibility to acknowledge, support, and equip.”

A heartwarming story from United Way British Columbia brings us information about a safe, supportive community for those who were previously homeless. The article explains that the program, which includes a home, meals, support, physical and mental health assistance as well as art and gardening programs, pro-

vides hope to these people. Photographs are taken of residents upon admission and then after they have been in residence for three months. The difference is incredible and you could hardly recognize that the photos were of the same person. In their community “Everyone has a voice. Everyone has a story. Everyone matters.”

Paul B. Wolfe of the Canadian Centre For Christian Charities provides us with a very good look at using Artificial Intelligence (AI). Paul shares their journey using AI within their organization and leaves us with some great tips and prompts and experiments to try at your place of work. And yes, he did use AI to assist with writing the article – but you will have to read it yourself to get the details.

Thank you again for your dedicated support of the Canadian Donor’s Guide as a valued resource. If you have any questions, suggestions or enhancements, feel free to contact me directly. May the Guide always be helpful in your endeavours to easily and effectively match donors with charities.

I wish you all nothing but the best of success in the year ahead as we continue to navigate through these waters emerging from recent troubling seas with resilience, grace and kindness. Be well.