

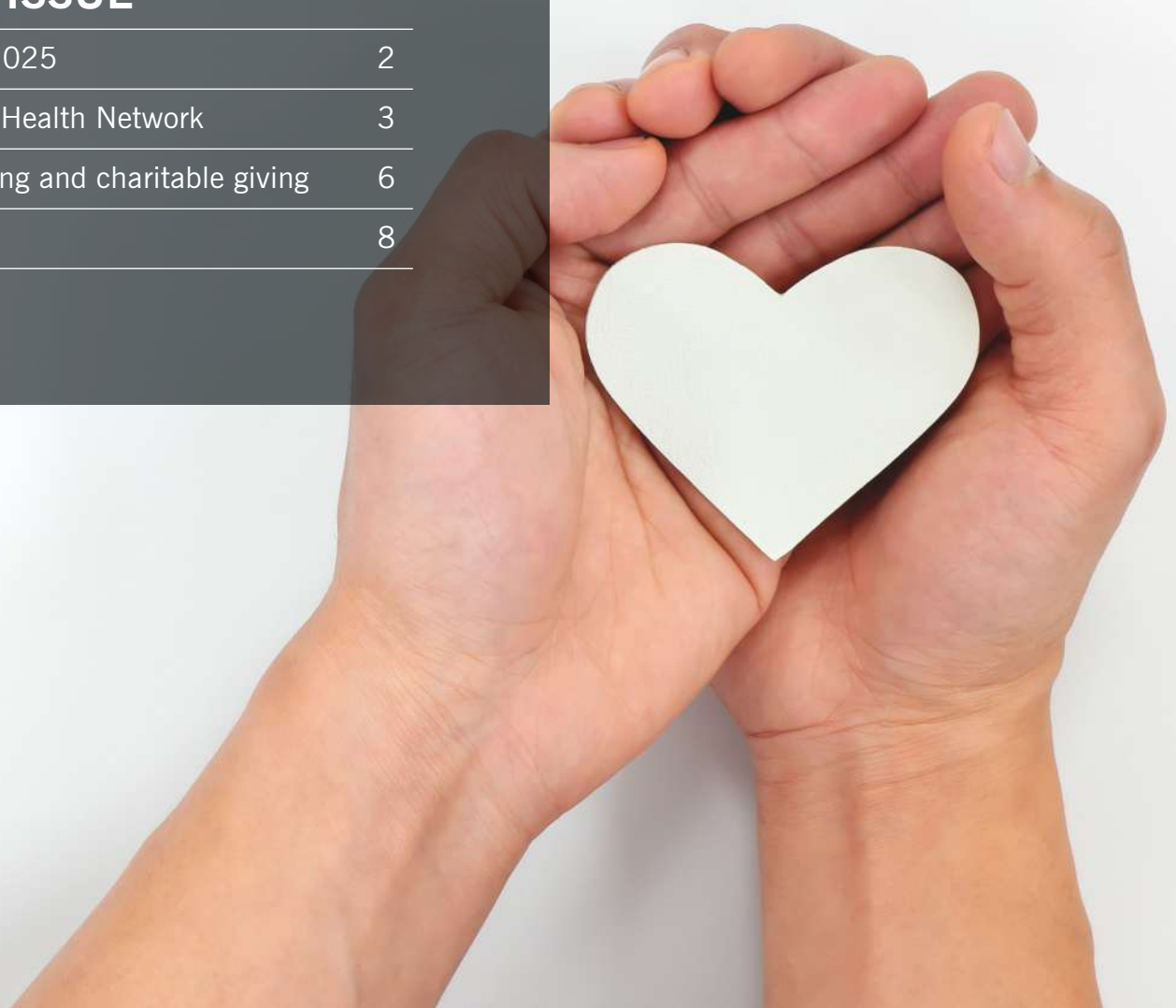
Amplify

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Leading research. Inspiring change. A vision for 2025.

As we enter 2025, the not-for-profit sector continues to adapt to a dynamic and evolving environment. Charitable organizations are under increasing pressure to balance mission-driven goals with financial stability. Amid economic uncertainties, there is a heightened focus on innovative funding models, strategic partnerships, and the use of new technologies to enhance impact. The need for long-term investment strategies and diversified revenue streams has never been more critical. In this environment, organizations that combine resilience with forward-thinking approaches will continue to drive meaningful social change.

In this Winter 2025 edition of *Amplify*, we are pleased to highlight three organizations leading the way in their respective fields. Their dedication to innovation, progress, and community impact serves as an inspiration to all of us:

1) Scarborough Health Network

Leading a transformative redevelopment strategy to modernize hospitals, including a new Emergency Department designed to improve patient flow, triage urgent care, and provide dedicated spaces for mental health and pediatric care.

2) Estate planning and charitable giving

O'Sullivan Estate Lawyers LLP discuss estate planning, optimizing charitable giving strategies, and maximizing tax benefits to ensure lasting contributions to meaningful causes.

3) ALS Canada

Pioneering groundbreaking research and innovative treatments, with events like the *Pull to End ALS* that are driving critical progress and enhancing patient care.

We hope this edition of *Amplify* provides valuable perspectives and inspiration as we work together to create a positive social impact. As always, we wish you continued success in your professional and philanthropic endeavours.

Be well, and do well,



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AcceleratED Care experience

Scarborough Health Network's emergency departments tackle long wait times through new *AcceleratED Care* experience

Emergency department (ED) wait times have been a persistent challenge in hospitals across Ontario. Factors like limited access to primary care, rising emergency visits, staffing shortages, and capacity limitations have exacerbated this issue. These complications often result in delayed care, which can cause frustration and uncertainty for patients seeking urgent medical attention.

For patients like Shirley*, this experience has been all too familiar, creating stress and discomfort when seeking urgent care.

"I've been to the emergency department many times, feeling unwell or in pain and not knowing when I'd be seen," Shirley said. "It's scary and uncomfortable, and I feel anxious about what's next. Because I'm fearful of the ED, I sometimes wait too long to seek help."

*Name has been changed to protect the individual's privacy.

But now, this is dramatically changing for Shirley and all the patients making up the almost 200,000 emergency visits at Scarborough Health Network (SHN) every year. SHN is creating an innovative *AcceleratED Care* experience at its EDs that revolves around a groundbreaking new model of care designed to overhaul the traditional emergency processes and, most importantly, drastically reduce wait times.

This model was launched in renovated EDs at SHN's Birchmount and General Hospitals last year. Next, SHN will pioneer Canada's first-ever ED entirely built around the new model and delivery of *AcceleratED Care* at its Centenary Hospital.

A new approach: Fast-track for better care

One of the main goals of *AcceleratED Care* is to speed up patient care upon arrival. Traditionally, in most EDs, patients must wait a long time before receiving any attention, with many seeing the doctor hours after their initial arrival. By contrast, the new approach underlying *AcceleratED Care*, which SHN refers to as the "front-end" model of care, incorporates emergency physicians at the front point of triage for patients with less severe conditions. The bulk of patients are seen by both a nurse and a physician quickly after they enter the ED, so tests and treatment options can be started earlier in their visit. The aim is to reduce wait times and stress in receiving emergency services.

"At SHN, our focus is on providing exceptional care that meets the growing needs of our community," said Dr. Elan Ambalavanar, Chief and Medical Director of the Department of Emergency Medicine at SHN. "Our goal has always been to make healthcare more accessible, compassionate, and efficient. By embracing innovation and streamlining processes through the *AcceleratED Care* experience, we ensure that patients receive the best care possible right when they need it most."

Shirley, who recently visited the ED at SHN, experienced the streamlined *AcceleratED Care* firsthand and was impressed with the difference it made.

"I was absolutely astounded," she said. "Within 30 minutes of arriving, I had been seen by a nurse and had several tests done, including a full blood panel and EKG. When I saw a doctor about 20 minutes later, he was able to properly assess my condition and begin treatment right away. I got medication to treat pain and other symptoms immediately and had an ultrasound so quickly that I didn't even have time to sit down in the waiting room before being called in."

SHN's *AcceleratED Care* experience also includes Rapid Medical Examination Rooms for immediate assessments and tests, Fast-Track Zones for patients with less urgent conditions to ease pressure and improve efficiency across the department, and Private High-Care Areas for close monitoring and faster treatment of critically ill patients. The upgraded EDs are enhanced with more comfortable waiting areas and expanded seating for families, private collaboration spaces for staff, and self-check-in kiosks to speed up the intake process and reduce front-end bottlenecks.

"Every detail—from the redesigned spaces to the improved patient flow system—is geared towards making the patient experience better, safer, and quicker," said Dr. Mayoorendra Ravichandiran, Deputy Chief of Emergency Medicine at SHN. "We're creating an environment where patients don't have to wait unnecessarily, which means we can provide them with care faster, giving them back valuable time. Time to be with their kids, their families, or work."

Early success and expansion

The results of the initial pilot at Birchmount Hospital, introduced in November 2023 under the leadership of Dr. Norman Chu (formerly Chief of Emergency Services), showed impressive outcomes. By December 2023, more than 50 per cent of patients were seen within the first hour of their arrival, and by September 2024 there was a 20 per cent increase in patients seen by a physician within 30 minutes of arriving. The pilot at Birchmount led to it being ranked among the top five fastest EDs in Ontario each month since its launch.

"What also stood out was our ability to maintain fast response times even in the face of increased demand for emergency services," said Dr. Ravichandiran. "Our critically ill patients are waiting less time to see a physician despite rises in patient volumes, such as during the seasonal flu months, compared to the same period before we introduced our new model."

Building on the success of the pilot initiative at Birchmount, SHN's General Hospital officially launched the front-end model in December 2024 at the Deepa and Narinder Lal Emergency Department. This milestone followed months of renovations and meticulous planning to optimize workflows and redesign the patient journey. Next, SHN is preparing to expand the *AcceleratED Care* experience to its Centenary Hospital. Ontario Health has ranked SHN's Centenary Hospital number one in the province for

average length of stay from December 2023 to June 2024. With the introduction of this new front-end model, Centenary is poised to further enhance its already leading performance. Construction of the new Northpine Emergency Department at Centenary is set to start in spring 2025. It will be built specifically to accommodate this new front-end model of care.

Community support and strong partnerships

“None of these transformative changes would be possible without the immense support of the community, donors, and government partners who have played an instrumental role in bringing these innovative improvements to life,” said Alicia Vandermeer, President & CEO, SHN Foundation. “Among the most significant contributions is the extraordinary gift of \$20 million from The Northpine Foundation, which has been pivotal in supporting SHN’s *Love, Scarborough* campaign.” SHN is setting an example that is resonating across Ontario and

Canada—one that others are beginning to follow. As Shirley’s experience illustrates, these changes are not just about numbers or statistics; they are about real, tangible improvements in patients’ lives. Shirley’s visit to the ED was efficient and offered her the quality care she needed in a fraction of the time usually expected in a conventional emergency room.

“This experience completely changed my thinking on going to the hospital for emergency care,” Shirley said. “After my ED visit, I went home feeling so much better – not just from getting the medical treatment I needed, but also because of the amazing experience.”

With continued support from the community and steadfast dedication to progress, SHN is leading the charge in transforming the emergency care experience for Scarborough and healthcare systems across Ontario. The future of emergency care is being shaped right now by partnerships, innovation, and a deep commitment to the people who rely on it most. ■



Estate planning and charitable giving

A lasting legacy for your community



In the context of estate planning, charitable giving after one's passing is an important consideration for many people. Planned gifts offer a powerful way to give back to one's community and enhance contributions to causes that have been important during lifetime. In addition to fulfilling philanthropic goals, these gifts often come with significant tax benefits.

Many factors play into charitable giving, including which charity or charities to benefit, the size of the gift, the purpose of the gift, the timing of the gift, and the way to donate. This article provides an overview of different ways to give on death.

Understanding tax benefits in charitable giving

Individuals often donate to satisfy charitable objectives. To provide a framework for charitable giving on death, it is helpful to understand the tax benefits of making donations.

When individuals make donations to eligible charities, they can claim charitable tax credits that can be used to reduce their income taxes. A person is able to claim charitable tax credits for donations in a given year up to 75% of their net income, subject to certain exceptions. The charitable tax credit can be carried forward for up to five years. In the year of death, the limit increases from 75% to 100% of net income.

An individual can deduct 80% of the charitable tax credit to reduce any Alternative Minimum Tax (AMT) payable. The AMT system imposes a minimum level of tax on individuals who claim certain tax deductions, exemptions or credits to reduce their taxes to very low levels. Changes to the AMT rules are effective for tax years 2024 onwards (previously a charitable tax credit

could be fully applied against AMT owing). AMT does not apply on death.

On death, various factors impact the overall tax liability of a person's estate. There is a deemed disposition on death of all capital property resulting in capital gains being triggered. Additionally, the fair market value of a registered retirement plan (i.e., an RRSP or RRIF) at death is included as income on the terminal tax return.

There are ways to defer the taxes, including by rolling over assets to a spouse or common-law partner, or there may be ways to mitigate the taxes, including with life insurance. Individuals are able to reduce the taxes owing on death by effectively utilizing charitable tax credits. Charitable tax credits can be used against 100% of net income in the year of death, which can include, for example, large gains on private company shares or an investment portfolio or the income that will be payable on a registered retirement plan.

If an estate is designated as a graduated rate estate (GRE), as defined in the Income Tax Act (Canada),

there is added flexibility in allocating donation credits. Donations made while the estate is designated as a GRE - within a period of up to 36 months post-death - allow for the use of these credits across different tax years, including a carryback to taxable income in the year immediately prior to death. In addition, the usual rule for five-year carryforward will apply.

Giving under a will

Many individuals choose to make charitable gifts under their wills. They can do so by providing for a fixed amount or a specific asset or by leaving a percentage of the estate.

Gifts can be made in cash or in-kind, which has additional tax considerations. Certain property will qualify for an inclusion rate of zero on any capital gains realized on the gift and there will be an elimination of the taxable capital gain on the appreciated value of the gift for income tax purposes and a partial reduction for AMT purposes. In addition, the donation tax credit will be issued for the fair market value of the gift.

For example, if an individual dies with a portfolio of publicly listed securities with substantial accrued gains, then it may be advantageous to donate the securities in the portfolio to a charity as opposed to liquidating the securities and then donating the cash value after-tax.

Registered plans and life insurance

In addition to bequests made under a will, individuals can designate a charity as the beneficiary of life insurance proceeds and registered plans. Upon death, the charity would receive the proceeds and the deceased's estate would claim a donation tax credit.

Similarly, with life insurance, a charity can be designated as the beneficiary and on death the charity would receive the insurance proceeds and the deceased's estate would claim a donation tax credit. An individual can also donate a life insurance policy to a charity during their lifetime by assigning ownership to the charity and designating the charity as the beneficiary of the policy. In this case, the individual would realize the tax advantages during their lifetime.

Additional considerations

An individual can consider leaving the gift for a general purpose or for a specific purpose. For example, funding a specific project or benefiting a specific group or department at an organization.

Consideration can be given to sharing information about a planned gift with the charity in advance. This may be a good idea where an individual wants to specify the purpose of the gift. Additionally, charities often wish to recognize donors providing planned gifts.

For long-term charitable giving which can engage the next generation, individuals can consider setting up a private foundation or establishing a donor-advised fund with a public foundation or financial institution.

As individuals consider their estate planning, it is essential to thoughtfully assess charitable giving options that align with personal values and objectives. Consulting with professionals can help ensure that charitable intentions are fulfilled effectively. Ultimately, a well-considered approach to charitable giving can have a lasting impact on the chosen causes and the greater community and, as an added benefit, reduce the tax bill. ■

About the Author

Marly Peikes is a Partner at O'Sullivan Estate Lawyers LLP. With extensive experience in estate and trust planning, Marly works with domestic and international clients to develop strategies for estate administration, tax planning, income tax minimization and deferral strategies, family business succession planning, and philanthropic planning.



Pull to End ALS Event

Supporting ALS Canada's research and advocacy

Lou Gehrig, one of baseball's all-time greats, was known for his unmatched durability and strength. A cornerstone of the New York Yankees' famed "Murderers' Row" in the late 1920s, Gehrig earned the nickname "the Iron Horse" for playing an astounding 2,130 consecutive games – an unparalleled feat at the time. However, during the 1938 season, his performance began to decline, and he noticed issues with coordination, including tripping and missing routine plays. In a historic move on May 2, 1939, Gehrig removed himself from the lineup, ending his streak. Soon after, he was diagnosed with amyotrophic lateral sclerosis (ALS), which would later become widely known as Lou Gehrig's disease. His retirement from baseball remains one of the most poignant moments in sports history.

ALS is a neurodegenerative disease that progressively paralyzes individuals by preventing the brain from communicating with the muscles. As a result, people with ALS often face a swift decline in the ability to talk, walk, eat, swallow, and eventually breathe. Although there is currently no cure, advancements in research are bringing new hope. ALS Canada has been at the forefront of funding critical research to better understand the disease and develop effective treatments. Recent breakthroughs in genetic research, innovative drug trials, and neuroprotective therapies offer fresh optimism.

On October 19, 2024, Guardian Partners Inc. was proud to participate in the ALS Canada *Pull to End ALS* event. This annual fundraiser challenges teams to pull a 42,000-lb transport truck 100 meters, symbolizing the immense burden of an ALS diagnosis and its impacts on the 4,000 Canadians living with the disease and their families while raising awareness and funds for ALS research and patient care.

The ALS Canada *Pull to End ALS* serves as a powerful reminder of the collective effort needed to combat this devastating disease. It also highlights the indispensable role that organizations like ALS Canada play in advancing research initiatives, exploring targeted treatments, offering support services, and improving the quality of life for patients and their families.

As ALS Canada continues to fund critical research, events like *Pull to End ALS* provide both immediate resources and long-term hope for people affected by ALS. By participating, organizations and individuals contribute to the fight against ALS, bringing us closer to a future where ALS is no longer a fatal diagnosis.

To learn more about ALS Canada, the *Pull to End ALS*, and how you can get involved, please visit:

<https://als.ca/> ■

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