

Amplify

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From Coast to Coast to Coast

The Unifying Strength of Canada's Not-for-Profits

As fireworks light the sky and flags ripple in the breeze this Canada Day, it's worth reflecting on one of the quiet but extraordinary forces that binds our country together – the not-for-profit sector.

Whether it's a community health clinic in Halifax, an arts collective in Montreal, a food security initiative in Saskatoon, or an environmental organization along the BC coast, Canada's not-for-profits form the connective tissue of our communities. They meet people where they are – and help pull us all forward.

In a time when global uncertainty continues to test economies, challenge trust, and strain social unity, Canadian charities have remained remarkably steadfast in their mission. They've bridged divides, adapted to new realities, and delivered critical services – often with fewer resources and greater demand.

As we mark our nation's 158th birthday on July 1, 2025, we take a moment to recognize and celebrate the organizations and individuals who serve quietly, passionately, and without pause. Their efforts are not just acts of generosity, but powerful expressions of citizenship and true reflections of what it means to be Canadian.

In this summer 2025 edition of *Amplify*, we are proud to feature three organizations that exemplify leadership, innovation, and impact in distinct and meaningful ways:

1) Investing in the Future: Redefining Pediatric Health Through Integrated Care

The Children's Hospital of Eastern Ontario (CHEO) outlines its bold vision to build a 220,000-square-foot Integrated Treatment Centre – an initiative that demonstrates how coordinated, community-first care can address the complex and evolving needs of children, families, and the diverse regions they serve.

2) Structuring Philanthropy for Impact: A Guide to Donor-Advised Funds and Private Foundations

Sprackman Terrence LLP offers readers a practical, tax-efficient lens into charitable giving structures – tailored especially for high-net-worth professionals.

3) Strategic Fundraising: Insights Into the Peer-to-Peer Model

Featuring Scarborough Health Network Foundation's ZOO DAY, this piece highlights how grassroots fundraising strategies are helping not-for-profits expand reach, deepen engagement, and drive donor-led campaigns that deliver meaningful community impact.

At Guardian, we are proud to share your stories and are always looking for more to tell. If you or your organization would like to be featured in a future edition of *Amplify*, we welcome the opportunity to connect.

We hope you enjoy this edition of *Amplify*.

Be well, and do well,



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Investing in Health, Investing in the Future

CHEO's Vision for Integrated Pediatric Care

The Children's Hospital of Eastern Ontario (CHEO) has long been a beacon of hope for children and families across a vast and diverse region. Now, with an ambitious fundraising campaign to support a major redevelopment, CHEO is poised to once again transform its capabilities, ensuring that its legacy of exceptional care continues for generations to come. For investors with an eye on community impact and long-term value, CHEO's growth story and future vision present a compelling opportunity.

At the heart of this transformation is the construction of a new 220,000-square-foot Integrated Treatment Centre, a cornerstone of CHEO's Phase 1 Redevelopment Plan. This state-of-the-art facility, slated to open in 2028, will consolidate a wide range of currently dispersed services under one roof. The centre is designed to provide seamless, coordinated care for children and youth with complex medical, developmental, and behavioural needs, including autism, mental health challenges, and physical disabilities.

To bring this vision to life, the CHEO Foundation has launched the "Kids These Days" campaign, a monumental effort to support its largest capital fundraising campaign ever. This redevelopment initiative is not merely about bricks and mortar; it's about investing in a future where every child has access to the best possible care, tailored to their unique needs and supported by the best in technology and research. The Integrated Treatment Centre will house everything from outpatient clinics and rehabilitation gyms to specialized mental health and neurodevelopmental services, creating a hub of expertise and support for families who often navigate a fragmented and challenging healthcare journey.

CHEO's journey to this pivotal moment is a testament to its remarkable growth and unwavering commitment to healthcare excellence. What began in 1974 as a regional pediatric hospital has evolved into a comprehensive pediatric health centre with a far-reaching impact. Initially serving the immediate Ottawa area, CHEO's



mandate has expanded significantly over the decades. Today, it stands as a critical healthcare provider for a massive geographic expanse, including Eastern and Northern Ontario, Western Quebec, and the territory of Nunavut.

This expansion was not simply a matter of increasing patient volume. It has been a strategic and needs-driven evolution. As the complexities of pediatric health have grown, so too have CHEO's services. The institution has proactively developed and integrated programs for mental health, autism, specialized rehabilitation, and research, recognizing that a child's well-being encompasses more than just physical health. This foresight has positioned CHEO as a leader in pediatric care, attracting top-tier talent and fostering a culture of innovation.

The new Integrated Treatment Centre represents the next logical step in this impressive trajectory. For the discerning investor, this campaign offers a unique value proposition—the chance to generate social returns that will compound for decades. Healthy children of today lead to healthy communities of the future.

Steve Read, President and CEO of the CHEO Foundation, emphasizes that this is a moment for visionary support. "This is far more than a capital project; it's a fundamental reimagining of how we deliver care to

the most vulnerable children," states Read. "For the investment community, the 'Kids These Days' campaign offers an opportunity for true, measurable impact. You are not just funding a building; you are building a system of care that will pay dividends in the form of healthier children, stronger families, and a more resilient community. This is a direct investment in the human capital of our region, ensuring that every child has the chance to reach their full potential."

By bringing together multidisciplinary teams of specialists, CHEO will foster greater collaboration, reduce wait times, and, most importantly, provide a more holistic and family-centred approach to care. For the thousands of families who travel long distances to access CHEO's expertise, the convenience and efficiency of the new centre will be transformative.

Supporting CHEO's campaign is an investment in a proven track record of growth, innovation, and community trust. It is an opportunity to partner with an institution that has consistently demonstrated its ability to adapt and expand to meet the evolving needs of the diverse communities it serves. The successful completion of the Integrated Treatment Centre will not only enhance CHEO's capacity but will also solidify its reputation as a world-class pediatric health centre. ■





Maximizing Impact, Minimizing Taxes

The Legacy Philanthropy Advantage

Philanthropy can serve as a strategic component of tax planning during a significant financial milestone such as a sale of a business, ceasing to be a tax resident, or the development of an estate plan. These events can substantially alter one's financial landscape, and without proactive planning, individuals and families may encounter significant tax liabilities and miss critical opportunities to support their philanthropic objectives.

A large contribution to a philanthropic vehicle can offer considerable tax advantages by reducing the tax liability up front. Donors may retain a degree of influence over how the contributed assets are invested and utilized, ensuring alignment with their philanthropic intentions for years to come.

Donating appreciated publicly traded securities and other capital property to a registered public or private charity can eliminate the capital gains tax that would otherwise apply if the assets were sold, and the proceeds donated in cash. This approach enables the charity to receive the full market value of the gift while providing the donor with a charitable tax receipt for the fair market value of the assets contributed.

In making philanthropic decisions, choosing the right vehicle is as important as choosing the cause you wish to support. Below, we highlight and compare two of the most popular structures.

Donor-Advised Funds (DAFs)

Donor-Advised Funds (DAFs) are designed to skip the red tape and allow you to start giving faster. DAFs are managed by public foundations and offer

a streamlined way to give to your preferred charities. They allow you to contribute assets as donations, receive an immediate tax deduction, and recommend grants to registered charities over time.

DAFs are easy to set up, typically requiring just a few days, and involve no setup fees, allowing you to simplify the tax planning process and start without further delays. There are minimum contribution requirements, which can vary depending on the public foundations. With DAFs, the public foundation handles regulatory compliance and governance. Donors can benefit from tapping into an existing system for administrative support as well as philanthropic expertise, all while avoiding hefty setup and ongoing costs. Your money stays invested and can grow tax-free, so you can give more over time.

Additionally, donors can choose to remain anonymous in their charitable giving, allowing you to enjoy privacy and peace of mind. The causes you wish to support may change from year to year allowing you the freedom to change your philanthropic priorities without feeling the pressure of making your choices public. While donors have advisory privileges regarding grant recommendations, the final approval rests with the public foundation's board, and grants can only be made to registered Canadian charities.

DAFs are the smart, savvy, and stress-free way to amplify your impact. They combine the best of both worlds — the tax benefits and the lifelong philanthropic

endeavours, with the simplicity and cost-effectiveness of a public foundation.

Private Foundations

Private foundations are independent entities that give you more control over your philanthropy and governance. They require more time and legal costs to establish, but they offer unmatched power, control, and public recognition — the kind of platform that lets you shape your charitable legacy exactly the way you envision it.

Private foundations allow donors to run their charitable projects, create programs, and host events, as well as fund their favourite registered charities. The selection range of causes you can support is wider, expanding to individuals and foreign charities that fall under CRA guidelines. With private foundations, donors appoint a board of directors or trustees to oversee operations. This gives the donor full control of how the funds are invested and distributed. However, private foundations come with significant responsibilities and costs, including legal compliance, recordkeeping, investment strategy, and governance. Private foundations are also subject to rigorous reporting and public disclosure requirements.

Despite these challenges, a private foundation is the ultimate philanthropic vehicle for those who want full control, a lasting legacy, and the ability to do more than just write cheques. It's a commitment to serious giving — one that lets you shape your impact on your terms, with your family, and for generations to come. ■

About the Authors

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Strategic Fundraising

Insights into the Peer-to-Peer Model

Canadian not-for-profits rely on a broad spectrum of fundraising strategies to support their missions - each tailored to specific audiences, timelines, and financial goals. At one end are corporate partnerships and foundation grants, which offer significant contributions but often require formal applications, detailed reporting, and long cultivation cycles. Mid-tier strategies such as special events, major gifts, and planned giving focus on deepening donor relationships through targeted outreach. At the grassroots level, annual appeals and community fundraising campaigns help broaden awareness and mobilize local support.

From our vantage point at Guardian, where our investment counsellors and portfolio managers work closely with a wide range of charities, foundations, and endowments, we've observed that organizations that adopt a diversified fundraising strategy are typically better positioned for long-term success. These organizations tend to exhibit greater financial resilience, wider donor engagement, and stronger overall impact.

In recent years, **peer-to-peer (P2P) fundraising** has emerged as a particularly effective grassroots strategy. This model places fundraising in the hands of individual supporters who raise funds within their networks by sharing personal stories and rallying their

communities. The approach not only broadens reach but also strengthens donor affinity and engagement.

Why Charities Are Turning to Peer-to-Peer Fundraising

- **Expands Community Reach:** By enabling supporters to fundraise on behalf of the organization, P2P campaigns tap into diverse networks and amplify outreach efforts.
- **Cost-Effective Engagement:** P2P fundraising often requires lower upfront investment compared to traditional campaigns, leveraging the initiative and networks of individual fundraisers.
- **Strengthens Donor Relationships:** Donors contributing through personal connections often exhibit higher levels of trust and commitment, leading to increased generosity and longer-term support.
- **Fosters Long-Term Ambassadorship:** Individuals who actively participate in fundraising become ambassadors for the cause, maintaining their involvement well beyond the initial campaign.
- **Viral Potential:** The inherently social nature of P2P campaigns lends itself to rapid digital sharing, as seen in the widespread success of the ALS Ice Bucket Challenge.

Notably, in 2024, Canada's top 30 P2P fundraising programs raised a total of \$194.3 million and engaged approximately 4.7 million participants, underscoring the rising impact of P2P strategies in the Canadian fundraising landscape. ¹

Case in Point: Scarborough Health Network Foundation's ZOO DAY

Scarborough Health Network (SHN) Foundation's ZOO DAY offers a standout example of a well-executed P2P fundraising initiative. The third annual event, held on June 8 at the Toronto Zoo, brought together thousands of community members, SHN employees, and local partners to support Scarborough's hospitals. The goal: raise \$700,000 – symbolically matching SHN's 700,000 annual patient visits.

Funds raised supported key projects including: a new emergency department at Centenary Hospital, a state-of-the-art inpatient mental health unit, the Scarborough Health Centre of Excellence, and redevelopment efforts at Birchmount Hospital.



What Drove ZOO Day's P2P Fundraising Success:

- **Smart Tech & Tools:** Intuitive fundraising software, branded templates, automated follow-ups, and seamless sharing across social media platforms boosted engagement and made giving easy.
- **Tactical Incentives:** Short-term contests and weekend challenges sparked urgency and competition, driving last-minute surges in donations.
- **Youth Engagement:** Children under 12 ranked among top fundraisers – proving the power of early philanthropic involvement.
- **Strong Retention:** Many participants returned from past years, underscoring the importance of experience and relationship-building.
- **Team Activities:** SHN staff teams were among the most successful, blending internal culture with external impact.

Events like ZOO DAY demonstrate how P2P fundraising can unify communities and fuel essential initiatives. For small and mid-sized charities, these campaigns represent a powerful way to grow fundraising capacity and deepen community roots, without the need for proportional increases in budget or staff. With the right mix of incentives, engagement, and strategy, it's possible to create a tradition that grows stronger year after year. ■

¹ Source: <https://www.nonprofitpro.com/article/top-30-peer-to-peer-fundraising-events-accomplish-fourth-straight-year-of-growth/>

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