

Tax benefits of donating publicly-listed securities

DONATING APPRECIATED STOCKS, bonds and mutual fund units is the most tax effective way of making a gift to Sick Kids Foundation.

If you donate your appreciated securities to Sick Kids Foundation, you pay tax on only 25 per cent of the capital gains. Consequently, you will also receive a tax credit that will lead to additional personal savings of up to 11 cents on every dollar donated. Shares acquired through employee stock options and donated to Sick Kids also qualify for the reduced capital gains inclusion rate.

Contact our team for more information. We will be pleased to discuss the many tax and other benefits of making planned gifts during your lifetime and through your estate.

Gifts from across the border

Friends of the Hospital for Sick Children, Toronto, Inc. (Friends) is a U.S. charity that accepts gifts from U.S. based individual or corporate donors who wish to support Sick Kids.

In addition to cash, appreciated stocks or real property, U.S. donors may also make planned gifts via Friends. Bequests, charitable remainder trusts such as charitable remainder annuity trust (CRAT) and the charitable remainder unitrust (CRUT) are examples of deferred gifts. A charitable lead trust is another form of charitable giving in the U.S., which is a reverse of deferred giving it is a gift you get back after the charity has benefited from income interest from the property.

For more information, donors may contact the President of Friends at:

**c/o Roha & Flaherty
Attention: Susan L.Q. Flaherty
2121 K. Street, N.W.
Suite 500,
Washington, DC 20037
Tel: (202) 833-0033 or
E-mail: SQLFLAHERTY-NGOLAW@JUNO.COM**

FOR MORE INFORMATION:

**GIFT PLANNING OFFICE
Sick Kids Foundation
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Toronto, ON M5G 1X8
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Phone: 416 813 8721
Fax: 416 813 8142
E-mail: gift.planning@sickkids.ca**

Planning for Kids is a charitable gift planning newsletter published three times a year by Sick Kids Foundation for its supporters. The information provided is general in nature and not intended to be a substitute for professional legal and financial planning advice. The Foundation encourages donors who are planning a significant donation to seek legal and financial planning advice.

Sick Kids Foundation respects the privacy of its donors; we do not sell, rent, or trade our donor lists. The information we collect is used to process donations, keep our donors informed about the activities of the Hospital and Foundation, and ask for their support for our mission to improve children's health. If at any time you wish to be excluded from future contacts, or to discuss our privacy options, call us at 416-813-7771 and we will accommodate your request.

We would like to thank AIM Trimark Investments for their donation of graphic design and editing services, as well as Quebecor World for printing this brochure.

planning for KIDS

A charitable gift-planning newsletter for Sick Kids Donors

SickKids[®]
FOUNDATION

AUTUMN 2004 NUMBER 11

HEALTHIER CHILDREN. A LEGACY FOR A BETTER WORLD.

A Breath of Fresh Air

AMANDA SINCLAIR is a creative and spunky fourteen-year-old who has been treated at The Hospital for Sick Children (Sick Kids) since she was born. Amanda has cystic fibrosis (CF), a fatal inherited disease that mainly affects the lungs and digestive system. She also suffers from CF-related diabetes. All her life, Amanda has followed a strict daily routine of physiotherapy, inhalation therapy, antibiotics, needles to administer insulin and check blood sugar levels and multiple enzymes taken at every meal.

Amanda's lung function eventually became so poor that her only hope was a double lung transplant to keep her alive. She was unable to attend school or even go out with her friends. "I was so exhausted all the time, I had to force myself to get out of bed," she says. "Even if I had the energy to go out, I would just have to go home in 10 minutes, in time for my next dose of meds."

Amanda was placed on a transplant waiting list. She was alerted twice that donor lungs had become available, but both times the lungs were infected and useless. After waiting for almost a year, she finally received healthy lungs in June 2004.

Amanda was on the operating table for eight hours. Her parents Karen and Ossie Stephens waited nervously all through the night, clutching to a journal of Amanda's poetry. Four hours after the transplant, Amanda took her first breath with her new lungs.

The next day, Amanda was sitting up in bed, demanding teriyaki chicken for lunch and a bacon double cheeseburger for dinner. She went home ten days later, a record time at Sick Kids for a transplant recipient.

Although Amanda still has CF, she is able to go to school, spend time with her friends and family, and enjoy life. "I've got a lot of things to do, I want to travel, and to write my own poetry and calligraphy," Amanda says with confidence. "And nothing, not even cystic fibrosis, will stand in my way."



UPCOMING EVENTS

Sick Kids Foundation offers free Financial, Estate and Gift Planning seminars for its supporters. To be held at Sick Kids on January 25, February 22 and March 22 from 12:15 to 1:30 p.m., these seminars will be led by professional experts including financial planners, lawyers and tax planning advisors. Please reserve your place today by calling 416-813-8271 or send an e-mail to gift.planning@sickkids.ca.

For more information visit www.sickkids.ca/foundation

THE J.P. BICKELL SOCIETY

In 2001, inspired by the vision and example of J.P. Bickell, the Sick Kids Foundation established the J.P. Bickell Society. The Society recognizes donors who have planned a future gift - of any size - for Sick Kids.

The Society recognizes donors of bequests under a will, life insurance, charitable remainder trusts, charitable gift annuities, or the proceeds of a RRSP/RRIF. It is our way to say “thank you” today to individuals who help the children of tomorrow.

Members are honoured at annual events and are listed alphabetically in the Sick Kids Foundation annual report, but may remain anonymous if they wish. The details of members’ gifts are kept strictly confidential.

For more information about the J.P. Bickell Society or planning a future gift for Sick Kids, please call Ibrahim Inayatoli or Trevor Clark at (416) 813-8271. Or email us at gift.planning@sickkids.ca.



J.P. Bickell - a portrait of philanthropy

JOHN PARIS BICKELL may not have been a physician or a scientist, but his contribution to The Hospital for Sick Children enabled the improvement of life for millions of children.

J.P. Bickell, known for being an astute businessman and a generous philanthropist, is Sick Kids’ most significant donor, but he stayed out of the spotlight, and was not a well-recognized face. He acknowledged Sick Kids as leader in paediatric health care and helped to ensure that the hospital would always be able to continue its mission.

Born in Toronto, Bickell traveled as a young man to the Yukon goldfields where he became interested in the mining industry and demonstrated a keen sense for business. He opened a brokerage firm at the age of 23 and was a millionaire by 30. As a budding financier, he helped to develop some of the country’s most successful mining camps. Aside from other business ventures, he was president, and later chairman of McIntyre Porcupine Mines, one of Ontario’s first and most important gold producers.

Bickell was also an avid sportsman with a strong interest in hockey. He owned a small hockey club in the 1920s and has been described “as one of the corner stones” of Maple Leaf Gardens in Toronto and was its first president. He was inducted into the Hockey Hall of Fame in 1978.

The J.P. Bickell Foundation was established after his death in 1951, and half of its income has been directed to Sick Kids. This gift helped to create The Hospital for Sick Children Research Institute in 1954, and this investment has amounted to over \$43 million in over 50 years.

J.P. Bickell’s generosity, which has resulted in the recruitment and retention of the best clinicians and scientists and the facilities to develop the most advanced tools for diagnoses and treatment, has enabled Sick Kids to become one of the top paediatric hospitals worldwide.



50 years of research - a celebration of innovation

SINCE SICK KIDS saw its first patients in 1875, some form of research has always taken place, and it might have been as basic as physicians and nurses writing down children's reactions to treatments.

Formal research began in 1918, when the Nutritional Research Laboratory was set up at Sick Kids to conquer infant malnutrition, the most critical child health issue of the time. In 1930, Pablum, a pre-cooked baby cereal was invented, which saved thousands of children from death and disease and put Sick Kids into the spotlight. The royalties from its sales, along with the endowments from the estates of J.P. Bickell and John Ross Robertson, formally established The Hospital for Sick Children Research Institute in 1954.

"From its beginning, Sick Kids has always been ahead of its time," says Dr. Manuel Buchwald, Chief of Research, The Hospital for Sick Children. "In Canada we were the first hospital to establish a research institute, and the first to emphasize the role of science in clinical care."

In that first year, the Research Institute's salaried staff consisted of 27 physicians or science graduates dedicated to full-time research and 23 physicians, dentists and scientists working part-time, supported by 41 technicians and secretaries. Forty-seven research projects were under way.

In the 1960's, many new innovations and surgical breakthroughs were pioneered by Sick Kids physicians. Throughout the 70's and 80's, fundamental researchers at Sick Kids were studying genetics, immunology, cell biology and cardiovascular research.

Since The Hospital for Sick Children Foundation was established in 1972, it has granted over \$300 million to the hospital, and now it allocates nearly 50 per cent of its revenues to research, training and education at Sick Kids.

Fifty years later, the Research Institute now has over 2,000 scientists, physicians, nurses and other health-care professionals, searching for better ways to treat children. "Paediatricians come specifically to Sick Kids because they want to do research," says Dr. Buchwald, "otherwise they would go elsewhere."

RESEARCH MILESTONES AT SICK KIDS

1908 – Pasteurization of milk begins at Sick Kids 30 years before it becomes mandatory.

1918 – Research at Sick Kids begins with the establishment of the Nutritional Research Laboratory.

1930 – "Pablum," a precooked baby cereal, is invented to tackle infant malnutrition.

1954 – The Research Institute is established.

1963 – Surgery to correct transposition of the great arteries of the heart, the birth defect of "blue babies," is first performed.

1979 – A revolutionary treatment for injured or diseased joints called "continuous passive motion" is originated.

1989 - Discovery of the gene which, when defective, is responsible for cystic fibrosis.

1994 – The first biological proof that second-hand cigarette smoke can affect a fetus is provided.

2001 – Discovery that infant heart transplants can be performed safely and successfully despite major blood type incompatibility between the donor and recipient.

2003 – The complete DNA sequence of chromosome 7 is compiled and nearly all of the genes on this medically important portion of the human genome are decoded.

2004 – Researchers show an association between paediatric multiple sclerosis and the Epstein-Barr virus.