



Thank you for naming  
A Rocha Canada as a  
beneficiary in your Will

## 1

There are a number of things to consider as you prepare to include A Rocha Canada in your Will:

### A. GIFT AMOUNT

- You can make a gift by specifying a fixed amount, a percentage (or ‘share’) of your estate, or by specifying that A Rocha Canada receive a gift of “residue”—whatever is left after family and friends have been looked after.

### B. RESTRICTED OR UNRESTRICTED

- an ‘unrestricted’ gift can be used wherever most needed at the discretion of the A Rocha leadership. Unrestricted bequests are extremely valuable because the organization can use them to flexibly meet its future needs.
- a ‘restricted’ gift is used for a specific purpose, such as funding a particular program (education, conservation science, agriculture or hospitality).

### C. EXPENDABLE OR ENDOWED:

- Expendable funds are used in their entirety, generally within a relatively short time frame. Some larger expendable gifts are used over longer periods.
  - Endowed funds would be invested and managed to provide income every year to carry out the designated purpose of the fund.
- **Please Note:** Endowed funds will have minimum required amounts to ensure that the benefit to the organization from the annual income exceeds the time and costs of administering the gift.

## 2

Here are suggestions of wording that could be used for an expendable, unrestricted bequest gift:

- I give the sum of \$ \_\_\_\_\_ to A Rocha Canada of Surrey, BC, a Canadian charity with registration number 866638943RR0001, for its general purposes.
- I give \_\_\_% (or \_\_\_ share) of the residue of my estate to A Rocha Canada of Surrey, BC, a Canadian charity with registration number 866638943RR0001, for its general purposes.

## 3

Please also note that a well-designed estate plan can virtually eliminate taxation. So you may want to include one or all of the following clauses in your Will.

### ELIMINATE FINAL TAXES

“My Trustees shall determine the income tax payable by my estate at my death (my “Final T1 Tax”) and shall determine the income tax payable or paid in the year immediately preceding my death (“My Preceding Year Tax”) and shall pay a legacy to A Rocha Canada which will be equal to the lesser of a) such amount which will reduce my Final T1 Tax and My Preceding Year Tax to nil or as close to nil

as possible; and b) not more than \$ \_\_\_\_\_ (maximum dollar amount you intend to give) provided that in any event, I would like to make a minimum gift of \$ \_\_\_\_\_ to A Rocha Canada.”

#### REVERSIONARY GIFT CLAUSE

“In case any bequest or residuary gift contained in this will to any charitable organization or institution, or to any person or persons in trust for such organization or institution, cannot take effect in whole or in part because of any legal prohibition or because of the inability of any such organization or institution to take for any reason whatsoever, I direct my estate trustee to pay or transfer the whole of the bequest or residuary gift or the portion thereof affected by such prohibition or inability to take, to A Rocha Canada for the use and purposes of the organization as its Board of Directors may determine.”

#### CONTINGENT BEQUEST

“If any of the beneficiaries named in my will should die before becoming entitled to receive their distributive share of my estate, I direct my trustee to pay or transfer the share to which such beneficiary would otherwise be entitled, to A Rocha Canada for the use and purposes of the organization as its Board of Directors may determine.”

## 4

If you wish to arrange a restricted or endowed gift, please contact Christie Goode, Vice President of Advancement, for a confidential discussion (604.542.9022).

Gifts that are restricted or endowed need to be designed in consultation with A Rocha to ensure that the gift is in alignment with A Rocha’s funding priorities and is structured to be practical to administer and to provide maximum benefit to the organization when the gift is received, usually years or decades from now.

We request that all gifts that are restricted in any way also include the following statement: *In the event that circumstances make the specified use of this gift no longer practical or desirable, the Board of Directors of A Rocha Canada are hereby authorized to make changes in its use in keeping as close as possible with the spirit and general intent of the gift.*

## 5

We strongly recommend that you consult a qualified estate planner and your financial advisor. Whether you are making a Will for the first time or reviewing an existing Will—which should be done periodically—always consult an advisor. Tell him or her what you would like to do philanthropically and ask his or her advice on how it can be best accomplished (e.g. pointing out tax savings and advantages for giving particular assets and securities).

## 6

Finally, we do appreciate knowing if you have made arrangements to include A Rocha Canada in your estate plans.

You are under no obligation to inform us of your decision, but letting us know would allow us to:

- Show our appreciation.
- Keep you informed about the impact A Rocha is having in Canada and around the world.
- Plan for the future with greater knowledge about the financial support the community is preparing for A Rocha Canada.

You do not need to share specific details of your estate plans, and we will respect any wish you might have for confidentiality and anonymity.

#### FOR FURTHER INFORMATION, CONTACT:

Christie Goode  
Vice President, Advancement | A Rocha Canada  
604.542.9022