



WHY WE BECAME JAMES E WEST MEMBERS AND SUPPORT GROWING THE ENDOWMENT OF THE OCBSA FOR FUTURE GENERATIONS OF SCOUTS

JOHN AND JOSEPHINE GOLCHER

I have been a scout leader for very many years both in the UK and in the USA. My husband learned art at school from Don Potter, one of the first Wood Badge course participants at Gilwell after WW1. Don, who was an artist of international renown, is responsible for the axe and log design and for many of the carvings seen around Gilwell to this day.

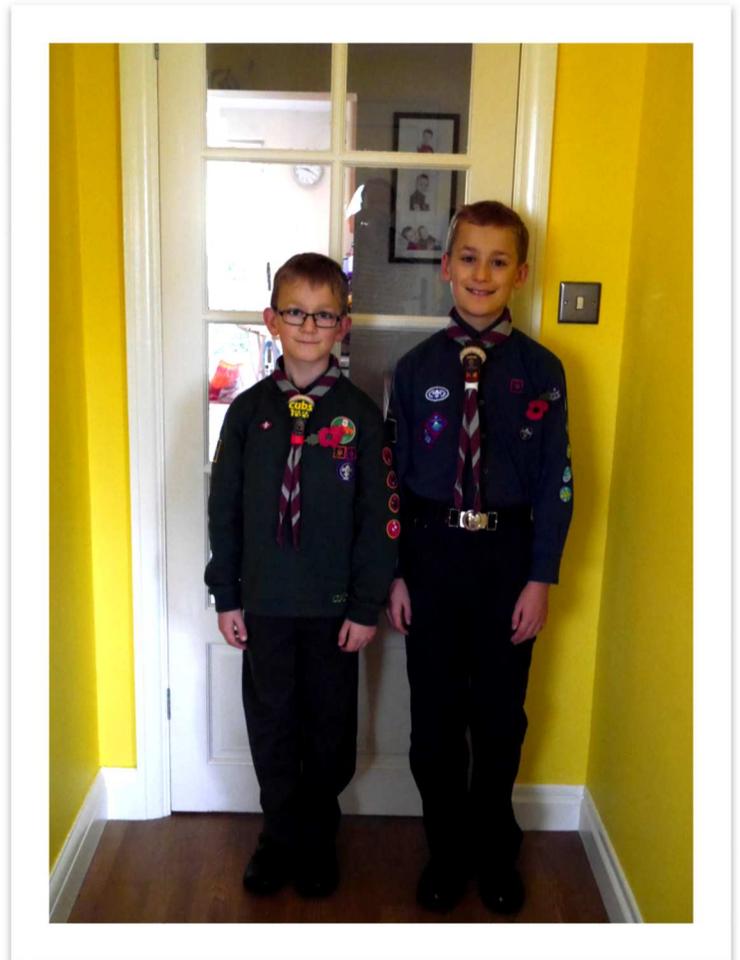
We have contributed over many years, through Friends of Scouting, to the Pacifica District funds. Our two grandsons, who live in England, discovered the joys of scouting through the 1st Cippenham Scout Group in North London. They are the fourth generation of scouts. They have worked hard and enjoyed their scouting challenges, Daniel by taking part in the cub weekly challenge and Matthew by camping every month to earn the coveted special neckerchief. They could only enjoy and grow in these activities by the active work and encouragement of their leaders. These leaders are just like the ones here in Orange County, the ones in Johannesburg where my Scout nephew lives, and the ones in Cologne where John's cousin became an enthusiastic scout.

So our aim was to contribute to a fund that would benefit all scouts, whether Lions or Eagles, and also help their leaders produce quality programs. Local and International scouts could come together and carry out activities that all boys both enjoy and learn from. Matthew's Great Grandfather enjoyed Scout camping just as much as Matthew does. Our son, who at the age of eight won the World Conservation Award, is still involved in improving the environment.

Also we felt that the unseen dedication and sacrifice of leaders would be helped by providing excellent resources for their programs. It is our way of saying "Thank You" to these people who crave no limelight except that of standing tall when their charges succeed in challenges both large and small.

Please join us in supporting Scouting and building the endowment to secure future generations of Scouts. Become a James E. West member too!

Josephine and John Golcher



For more information or to become a member of the James E. West fellowship, please visit online at

www.ocbsa.org/support/endowment/ or contact Devon Dougherty at 714-546-8558 ext.145 or devond@ocbsa.org



A VARIETY OF WAYS TO MAKE A DIFFERENCE FOR SCOUTING

Leaving your mark for future generations

Stock gifts are a great way to support Scouting!

A gift to Scouting of stocks or bonds may provide you with even greater tax benefits than a cash gift of equal value. This is especially true for securities that have appreciated in value and could generate capital gains tax if sold.

Many donors make gifts of appreciated securities because they can avoid paying capital gains tax on them, and take a charitable deduction for the full market value of the securities (if owned for at least one year. For securities worth less than you paid for them, it may be better to sell the stock, report your loss for tax purposes, then donate the cash proceeds.)

Securities held less than one year may be donated, but your charitable tax deduction will be limited to your cost basis. Though there may be advantages to giving short-term property with little or no appreciation, you should discuss this with your own tax adviser.

Please have the institutional representative for your stock account make the transfer to the OCBSA through Merrill Lynch and let us know by calling 714-546-8558 ext. 145 so it can be tracked:

DTC # 5198

Account # 207-04481

Contact Representative: Linda Rusmisl, 949-955-6036

Charitable Gift Annuity – A Gift That Gives Back

Some donors want to make a major gift to Scouting, but don't want the ongoing responsibility of an advised fund, or can't afford the minimums required for charitable trusts. The simplicity of a charitable gift annuity may be just what they need to meet their objectives.

The BSA Gift Annuity Program allows donors to make a gift to Scouting and, in return, receive lifetime income – part of which is tax free – and a current charitable income tax deduction. The annuity rate is guaranteed by the general assets of the Boy Scouts of America, established at the time the gift annuity is created, and will not change for the duration of the gift annuity. Some donors choose to create a gift annuity (and a stream of income) for a spouse or other family member. When the gift annuity ends, after the lifetime of the annuity recipients, the remainder goes to the local council(s) chosen by the donor.

The minimum gift to establish a gift annuity is only \$10,000. The donor may use cash, stocks, bonds or mutual fund shares to make the gift. Annuity beneficiaries must be at least 50 years of age at the time the gift annuity is established, and most donors want their annuity payments to begin immediately. Donors, though, can also choose a deferred gift annuity – they get a tax deduction now, but delay the annuity payments until a later date when the income is most needed (e.g., at retirement).

An example of how this works is as follows:

\$100,000 Charitable Gift Annuity for a donor 86 years of age has a rate of 8% and would generate \$8,000 per year with the remainder going to the Orange County Council, Boy Scouts of America as a lasting legacy.

Sample rates for single life gift annuities are:

69 years old: 5%

76 years old: 6%

81 years old: 7%

86 years old: 8%

90 years old: 9%

Legacy Giving through Bequest Gifts

The charitable bequest is the most familiar and widely used way to benefit Scouting at some future time. It is how many donors choose to establish a legacy after their lifetime, but in a way that remains revocable at any time during their life.

Most who include Scouting in their wills often benefit their heirs at the same time. A charitable bequest is completely deductible from the estate. Depending on your needs, there are many forms a bequest to Scouting can take such as a specific amount or percentage for general or specific programs.

Many donors also establish testamentary charitable trusts in their will or living trust. These may be annuity trusts or unitrusts just like those created during life but are funded or created in a will.

For those already with wills, simple changes can easily be made with a codicil. A codicil is a simple addition or amendment to an existing will. As with all bequests, codicils remain revocable during your lifetime. Regardless of your charitable plans, it is important to regularly review your will and make sure it meets the changing needs of you and your family.

Recognition: Designated bequest gifts to the Orange County Council are recognized through the Second Century Society program.

Sample Bequest Language

"I give (describe dollar amount, percentage of estate, or property to be given) to the Orange County Council, Boy Scouts of America, a non-profit corporation organized and existing under the laws of the State of California and having its principal place of business in the City of Santa Ana, County of Orange, State of California, to support where the need is greatest, (or a specific purpose, ie. camp capital needs, programs, camperships, endowment)." (Please consult your legal adviser to include in your will or trust).

For more information on any of these programs, please contact Devon Dougherty at 714-546-8558 ext. 145 or devond@ocbsa.org

Your good turn today serves generations of Scouts tomorrow.