

The Justice
Emmett Hall
Memorial Foundation

**The Justice Emmett Hall
Memorial Foundation**

Annual Report 2016

*Celebrating scholarship, mentorship, and
leadership in health services research,
advancing the Medicare ideals
of Justice Hall.*

www.HallFoundation.ca

The Justice Emmett Hall Memorial Foundation

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Annual Report 2016

President's Report

The purpose of this report is to review briefly the history, purpose, and governance of the Foundation, and to report on the past year's activities. The latter includes news about the 2017 Hall Laureate and the Jack Boan Student Essay awards. The audited financial statements follow.

History

The details have been reported in some detail in the annual reports of past years. Essentially, the Foundation was conceived at a meeting of the Canadian Health Economics and Research Association (CHERA) (predecessor organization to CAHSPR - the Canadian Association for Health Services and Policy Research) in Vancouver, in 1996. It was incorporated on May 5, 1997, and as of November 24, 1997, it became a registered charity with the number 88728 3463 RR00001.

Purpose

From its beginning in 1997, the main purpose of the Foundation was to recognize and celebrate excellence in health economics and policy research through the creation of a

Memorial Lecture, raising funds through donations to build up a capital sum large enough to finance the lectureship by means of the interest earned. The Lecture has been given at the periodic CHERA/ACRES conferences, now annual CAHSPR conferences. The Foundation covers the expenses of the Memorial Lecturer and provides a modest honorarium of \$1,000.

In 2008, the Foundation partnered with the Canadian Health Leadership Network (CHLNet) to establish the MacNaught-Taillon Leadership Award. This award recognizes leadership in health and information policy in keeping with the ideals of The Honourable Justice Emmett Hall. The award is accompanied by a \$1,000 cash award to an emerging health leader as selected by the MacNaught-Taillon award winner. This award has been made possible by significant contributions from a number of national health organizations, including the Canadian Institute for Health Information, Canada Health Infoway, and, most recently, Optimed (formerly Clinicare), as well as a number of individual donors.

Finally, under the dedicated leadership of the Past President Marion Jones, excellence at the student level has been encouraged through three student essay awards. These include prizes of \$1,000, \$1,250, and \$1,500, respectively, for outstanding essays written by an undergraduate, a master's, and a doctoral student. Prizes are awarded based on excellence in Canadian health economics and health policy research, again informed by the health ideals articulated by the late Justice Hall – equity, fairness, justice, and efficiency. Beginning in 2015, the awards will be named the Jack Boan Student Essay Awards sponsored by The Justice Emmett Hall Memorial Foundation.

Governance

2016/17 Board of Directors
Maria Mathews – President
John Horne - Vice President, Member at Large
Morris Barer - Treasurer
Bob Nakagawa - Secretary, Member at Large
Jack Boan - President Emeritus
Owen Adams - Member at Large
Colleen Flood – Member at Large
Susan Law – Member at Large
Tom McIntosh- Member at Large
Vidhi Thakker - Student Member
Denis Roy - Ex Officio, CAHSPR President

While the Foundation and the Canadian Association of Health Services and Policy Research (CAHSPR) are autonomous organizations, they have a shared interest in promoting excellence in health services research and acknowledging leadership in health care. By mutual agreement, there is cross representation on respective Boards. Maria Mathews serves as the current Hall Foundation representative on the CAHSPR Board to ensure ongoing collaboration. CAHSPR President Denis Roy serves as the CAHSPR representative on the Hall Board.

Board Activities

Over the past year, the Hall Board has continued to support the processes for selection of recipients of our award programs.

The Board continued to fundraise and develop its base of donors and supporters. The Board successfully nominated Justice Emmett Hall to the Canadian Medical Hall of Fame; Justice Hall will be inducted in May 2017.

Emmett Hall Memorial Lectureship

Professor Robert Evans gave the inaugural lecture at Carleton University in 1997. He was followed in subsequent conferences by:

The Honourable Monique Bégin (Edmonton, 1999)

Dr. Fraser Mustard (Toronto, 2001)

Dr. Charles Wright (Halifax, 2002)

Dr. Morris Barer (Montreal, 2004)

Dr. Jack Boan (Vancouver, 2006)

The Honourable Roy Romanow (Toronto, 2007)

Dr. Evelyn Shapiro (National Capital Region, 2008)

Dr. Raisa Deber (Calgary, 2009)

Dr. Noralou Roos (Toronto, 2010)

Dr. Andreas Laupacis (Halifax, 2011)

Dr. Michael Rachlis (Montreal, 2012)

Dr. Brian Hutchison (Vancouver, 2013)

Dr. Patricia Martens (Toronto, 2014)

Dr. Anthony Culyer (Montreal, 2015)

Dr. Greg P Marchildon (Toronto, 2016)

The 2017 Hall Laureate is **Dr. Carolyn H Tuohy**.

Dr. Tuohy is Professor Emerita and Senior Fellow of Public Policy and Governance at the University of Toronto. She is a Senior Fellow at Massey College and a Fellow of the Royal Society of Canada. She is a political scientist with degrees from the University of Toronto (BA) and Yale University (MA, PhD). She served in senior administrative roles at the

University of Toronto and on the boards of health services and research organizations, including the Institute for Clinical Evaluative Sciences, the Institute for Work and Health, and the Canadian Health Services and Research Foundation.

Dr. Tuohy is an expert on comparative public policy, with a focus on health and social policy. Her research interests include comparative health systems and the portrayal of Canada in comparative analyses, professional regulation, and health and social policy.

2016 Jack Boan Student Essay Awards

The Jack Boan Student Essay Awards recognize health policy essays from Canada's brightest and best students. The award winners for 2016 were:

Doctoral Student Essay: "Obstetric evacuation policy in Inuit communities: An ethical assessment" by **Helen Cerigo**, Department of Epidemiology, McGill University.

Master's Student Essay: "Improving access to after-hours primary care in British Columbia" by **Harriet Ho**, School of Population and Public Health, University of British Columbia.

Undergraduate Student Essay: "Free at point of care but not at point of need: Income-related health inequity in a universal health care system" by **Yan Xu**, School of Medicine, Queen's University.

The Board thanks the selection panel for reviewing the essays. The panel consisted of Susan Law (Chair), Stephen Bornstein, Patricia Conrad, Mark Dobrow, David Loutfi, Thierry Morel-Laforce, and Jessica Nadigel.

Financials

The Justice Emmett Hall Memorial Foundation depends on the many individuals and organizations that have given, and continue to give, generously in support of the Foundation's mission. We are grateful for the donations in 2016 from 21 individual donors including: Morris Barer, Charlyn Black (\$50), Stephen Bornstein (\$50), Ivy Bourgeault (\$20), Raisa Deber (\$50), Colleen Flood (\$20), John Horne, Brian Hutchison (\$100), Ruth Martin-Misener (\$20), Sam Sheps (\$50), Robert G. and Suzanne J. Evans (\$1,000), and Greg Marchildon (\$1,000).

The financial statements, audited by Ouseley Hanvey Clipsham Deep Chartered Accountants, are appended. We thank Morris Barer for his work as Foundation Treasurer.

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2016



REVIEW ENGAGEMENT REPORT

To the Members of,
The Justice Emmett Hall Memorial Foundation Inc.

We have reviewed the financial statements of The Justice Emmett Hall Memorial Foundation Inc., which comprise the statement of financial position as at December 31, 2016 and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the organization.

A review does not constitute an audit and consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

Ottawa, Ontario
April 10, 2017

OHC'D LLP.
OUSELEY HANVEY CLIPSHAM DEEP LLP
Licensed Public Accountants

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2016

	Total 2016	Total 2015
CURRENT ASSETS		
Cash	\$ 2,248	\$ 2,504
Short term investments (note 2)	157,016	65,495
	159,264	68,089
Long term investments (note 2)	-	91,281
	\$ 159,264	\$ 159,349
CURRENT LIABILITIES		
Accounts payable	\$ 450	\$ 450
Deferred revenue (note 3)	4,000	6,000
	4,450	6,450
NET ASSETS		
Internally restricted to McNaught Taillon Fund	28,880	28,491
Unrestricted	125,634	124,408
Balance - end of year	154,814	152,899
	\$ 159,264	\$ 159,349

Approved on behalf of the Board:

_____ Director

_____ Director

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016	2015
INTERNALLY RESTRICTED - MCNAUGHT TAILLON FUND		
Balance beginning of year	\$ 28,491	\$ 28,120
Net change of the year	389	371
Balance end of year	28,880	28,491
UNRESTRICTED		
Balance beginning of year	\$ 124,408	\$ 119,167
Net change for the year	1,528	5,241
Balance end of year	\$ 125,934	\$ 124,408

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2016

	General	McNaught Tailion	Total 2016	Total 2015
REVENUE				
Donations	\$ 3,755	\$ -	\$ 3,755	\$ 5,250
Interest	1,318	389	1,707	3,971
Other	2,000	-	2,000	2,000
	<u>7,073</u>	<u>389</u>	<u>7,462</u>	<u>11,221</u>
EXPENDITURE				
Honorarium lecturer	1,000	-	1,000	1,000
Paper prizes	3,750	-	3,750	3,750
Website	125	-	125	-
Registration fees	108	-	108	30
Postage	-	-	-	28
Printing	-	-	-	13
Professional fee	509	-	509	765
Bank charges	57	-	57	23
	<u>5,547</u>	<u>-</u>	<u>5,547</u>	<u>5,809</u>
NET REVENUE FOR THE YEAR	\$ 1,526	\$ 389	\$ 1,915	\$ 5,612

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF CASH FLOWS
AS AT DECEMBER 31, 2016

	Total 2016	Total 2015
<hr/>		
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Net revenue for the year	\$ 1,915	\$ 5,612
Change in non-cash working capital items:		
Accounts payable	-	(50)
Deferred revenue	(2,000)	(2,000)
	<hr/>	<hr/>
	(85)	3,562
INVESTING ACTIVITIES		
Increase in investments	(260)	(3,454)
CHANGE IN CASH FOR THE YEAR	<hr/>	<hr/>
	(345)	108
Cash beginning of the year	2,594	2,487
CASH END OF YEAR	<hr/>	<hr/>
	\$ 2,248	\$ 2,594

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

NOTES TO UNAUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2016

The Justice Emmett Hall Memorial Foundation Inc. is incorporated under the Non-profit Corporations Act, 1995, Chapter N-4.2 of the Statutes of Saskatchewan and is a registered charity under the Income Tax Act of Canada. The Foundation was created to preserve the memory of Justice Emmett M. Hall and to celebrate scholarship, mentorship and leadership in health services research, advancing the medicare ideals of Justice Hall.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organization and include the following significant accounting policies:

(a) Revenue recognition

The Foundation follows the fund method of accounting. Restricted contributions related to general operations are deferred and recognized as revenue of the general fund in the year in which the related expenses are incurred. All contributions for the McNaught Tailon Fund are recognized as revenue in the year received. Donation revenue is recognized when received or receivable if the amount can be reasonably estimated and collection is reasonably assured. Interest is recognized in the period the interest is earned.

Unrestricted contributions and activity revenue are included in revenue of the general fund in the year in which they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Donation revenue is included in the year it is received.

(b) Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

(c) Financial instruments

Financial instruments consist of cash, deposit certificates, accounts payable and deferred revenue. Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant interest rate, currency or credit risks arising from its financial instruments and the carrying amount of the financial instruments approximate their fair value.

(d) Contributed services

Volunteers contribute a significant number of hours per year to help the Foundation in carrying out its activities. Because of the difficulty in determining the fair market value, contributed services are not recognized in the financial statements.

2. INVESTMENTS

Investments consist of GIC's with varying maturities between January and October 2017 earning interest at rates of 0.4% to 1.35% annually.

3. DEFERRED REVENUE

Deferred revenue consists of \$4,000 of sponsorship to be used for the next two years.

By-laws

The Justice Emmett Hall Memorial Foundation

Preamble

Whereas the decision to create the Justice Emmett Hall Memorial Foundation was taken at the Annual General Meeting of the Canadian Health Economics Research Association / Association Canadienne pour la Recherche en Economie de la Sante (CHERA / ACRES) in Vancouver, B.C. on May 19, 1996, and **WHEREAS** the Foundation is empowered to make bylaws; therefore the Foundation makes bylaws as follows:

Title

1. These bylaws may be cited as the Bylaws of The Justice Emmett Hall Memorial Foundation.

Interpretation

2. In these and all other bylaws of the corporation, unless the context otherwise requires or specifies:

2.1 “Act” means The Non-Profit Corporations Act, 1995, as amended or replaced from time to time, and in the case of such amendment, and references in the bylaws of the corporation shall be read as referring to the amended provisions;

2.2 By these bylaws: Foundation means The Justice Emmett Hall Memorial Foundation Inc.

2.3 The Term “Board” means the Board of directors, elected to conduct the business of the Foundation.

2.4 In these bylaws, any word or expression used but not defined has, unless the context otherwise requires, the same meaning as in the Act.

Objects

Aims and Purpose

3.1 The objectives of the Foundation are: (a) to recognize and financially support, no more than once per year, a Justice Emmett Hall Laureate who will provide a keynote address to the members of the Foundation; (b) to award, no more than once per year, the MacNaught-Taillon Leadership Award; and (c) to run a student essay competition, no more than once per year, that awards the best undergraduate, masters, and doctoral essay and, as funding permits, underwrite the travel and ground expenses for recipients of the student essay competition award, to ensure that they are able to attend an annual conference to present their essay. All eligible essays must address at least one of the five criteria for a national health service advocated by Justice Emmett Hall that later formed the principles for the Canada Health Act: 1) public administration, 2) comprehensiveness, 3) universality, 4) portability, and 5) accessibility.

Membership

4.1 The membership of the Foundation shall consist of fully paid members of the Canadian Association for Health Services and Policy Research (CAHSPR).

4.2 Each member shall be entitled to one vote on each motion arising at the Foundation's annual general meeting.

4.3 The Board may expel any member for conduct unbecoming of a member.

Directors

Numbers of Directors

5.1 The directors of the Foundation shall consist of: President, Vice-President, Secretary, Treasurer, the immediate past President, and up to five more directors with whatever

portfolio the board deems necessary, including President Emeritus.

Terms of Office

5.2 Each director (except the immediate past president, who holds the office *ex officio*, and the President, Vice President and Treasurer who are elected for two year terms), shall be appointed annually at the annual general meeting for a one-year term, and is removable by a motion of the Board.

5.3 The directors may fill any vacancy on the Board by appointment to fill the unexpired term.

5.4 The Board shall consist of a minimum of 5 and not more than 10 directors.

Job Descriptions, Board Members

5.5 President:

The President is elected for a two year term, which can be renewed once for a total of four years. The President is responsible for the Annual Report, chairing all board meetings – whether at the annual conference or by conference call – preparing and circulating the agenda and minutes, and sits as an *ex officio* member of the CAHSPR board, and handles all liaison tasks with that organization. This often involves sitting as part of the annual conference organizing committee. The President has responsibility for striking selection committees for The Hall Lecture, the Student Essay Awards, and the Mentorship Award, as well as succession committees when necessary, and may serve as a member on any or all of these committees. The President is also responsible for working with the Treasurer and the Fund-Raising Chair: a) to meet the requirements of both the Canada Revenue Agency and such other government or non-government agencies as may be necessary (e.g. the Corporations Branch, Saskatchewan) to maintain our charitable status; b) to manage the trust funds of

the foundation; c) to assist with fund raising activities and advocacy; d) to sign the annual financial reports and the auditor's statements. Along with the Treasurer, the President has signing authority on the Foundation accounts.

5.6 Vice-President (President Elect):

The Vice-President is elected for a two year term. The Vice-President assists in the organization of the Foundation as outlined in the President's duties above, in preparation for elevation to the position of President.

5.7 Treasurer:

The Treasurer is responsible for maintaining all financial accounts and records for the foundation. The treasurer and president have signing authority on the Foundation accounts. They are also responsible for the creation of the annual financial report for submission to the auditors, to the Canada Revenue Agency and Corporations Branch Saskatchewan to maintain our charitable status. In conjunction with the President, it is the responsibility of the Treasurer to manage the Foundation's investments, with a view to maximum returns with minimal risk. The Treasurer and President will prepare an annual budget to be approved by the board. Expenses greater than \$250 that are not included in the budget will require Board approval. Expenses of \$250 or less that are not included in the budget may be approved by the President and Treasurer.

5.8 Secretary:

The Secretary is responsible for the scheduling of board meetings, the taking and circulating of minutes and for assisting in the preparation of promotional materials in conjunction with the Fundraising Chair, and the Annual Report, in conjunction with the President.

5.9 President Emeritus:

Provision is made for no more than 2 Presidents Emeriti to be part of the Foundation board at any one time. Such positions are reserved for individuals who have retired from academic (or other professional) life, but who have, over long periods of time, demonstrated outstanding dedication to the Foundation and wish to continue to play an active role in the Foundation. A President Emeritus is given full voting membership on the board, and is free to contribute to the board in any way he or she wishes, including membership on any of the board's sub-committees. These individuals will normally be a crucial source of institutional memory and guidance for the current President and board members, and will normally have served as Foundation President at some time in the past.

5.10 Student Representative:

One member of the board shall be a current trainee (undergraduate, graduate or post-graduate level). The student representative shall be nominated by the student theme group of the Canadian Association for Health Services and Policy Research (CAHSPR) for election to the board.

5.11 Members at Large:

The Members at Large are full voting members of the board, who are well respected members of the Health Economics, Health Services Research or Health Policy communities. They attend board meetings, and participate on the sub-committees of the Foundation on a voluntary basis.

5.12 CAHSPR representative:

The President of CAHSPR sits as an *ex officio*, non-voting member of the Foundation board.

Notice of Director's Meetings

5.13 Every director shall be given by letter, telephone or otherwise at least five days' notice of every meeting of directors.

5.14 The directors may at any meeting decide to hold regular meetings by adoption of a resolution stating the day, hour and place of the regular meetings and no further notice of those meetings shall be required.

Quorum

5.15 A majority of directors constitutes a quorum at a meeting of directors.

Committees

5.16 The Board may as it sees fit from time to time establish standing or special committees, define their terms of reference and membership.

5.17 Committees may regulate meetings within their respective terms of reference as they see fit.

5.18 Committees will in every instance report to the Board.

Officers and their Duties

5.19 The directors shall manage the activities and affairs of the Foundation.

5.20 Every director and officer of the Foundation shall act honestly and in good faith with a view to the best interests of the Foundation and shall exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

5.21 The President shall be the chief officer of the Foundation and it shall be his/her duty to be vigilant and active in promoting the objectives of the Foundation.

5.22 The President shall preside at meetings of the Board.

5.23 The Vice-President shall assist the President in the performance of her/his duties and shall act in the absence or inability of the President.

Annual General Meeting of Members

6.1 A general meeting of the members shall be held once a year.

6.2 A quorum for all annual general meetings shall be at least 5 percent of membership.

Financial Affairs

Fiscal Year

7.1 The fiscal year of the Foundation shall end on the 31st day of December each year.

Records

7.2 The directors shall cause to be kept proper records and accounts of all transactions of the Foundation.

Financial Disclosure

7.3 The directors shall approve the financial statements and shall indicate their approval by the signatures of the President and the Treasurer.

7.4 No financial statement shall be released or circulated unless it has been approved by the directors and is accompanied by the report of the auditor, at least biennially.

7.5 The services of an auditor may be waived by resolution adopted by members at the Annual General Meeting.

7.6 The Foundation shall, not more than 30 days after each annual general meeting, send a copy of its financial statements and report of the auditor, or otherwise as appropriate, to the Director of Corporations as defined by the Act.

Funds

7.7 All funds of the Foundation shall be deposited with a financial institution designated by the directors.

7.8 All cheques, promissory notes, bills of exchange or other negotiable instruments shall be executed in the name of the Foundation and signed in accordance with resolutions passed by the directors for that purpose.

7.9 At least eighty percent of the Foundations funds must be held in no risk securities.

7.10 No remuneration shall be paid to the directors other than compensation for travel and sustenance while on Foundation business, at the discretion of the board.

Liquidation and Dissolution

8.1 The remaining property of the Foundation, shall, in the course of liquidation and dissolution, be distributed in accordance with the articles of the Foundation.

8.2 The articles provide that the remaining property of the Foundation shall, in the course of liquidation and dissolution, be transferred to a charitable organization whose goals are consistent with the purpose of the Hall Foundation, as determined by the out-going board, with a recommendation that any funds be used in ways consistent with the purposes and ideals of the Foundation so far as possible.

Amendments of Bylaws

9. The directors may, by resolution, amend, repeal or make any bylaws that regulate the activities and affairs of the Foundation. These changes will be ratified at the Annual General Meeting.