The Justice Emmett Hall Memorial Foundation

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Annual Report 2015

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

www.HallFoundation.ca

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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 2016 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

2015/16 Board of Directors
Maria Mathews - President, Memorial University
John Horne - Vice President, Member at Large
Morris Barer - Treasurer, University of British Columbia
Adam Mills - Secretary, Member at Large
Jack Boan - President Emeritus, University of Regina
Owen Adams - Member at Large
Susan Law - McGill University
Bob Nakagawa - 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. In honour of our founding president and president emeritus, the Board renamed the student essay competition as the "Jack Boan Student Essay Awards". The Board continues to share the services of a single accounting firm to complete the audits of financial statements with the CAHSPR. The Board continued to fundraise and

develop its base of donors and supporters. The Board re-developed its website to be a more user-friendly platform.

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)

The 2016 Hall Laureate is **Dr. Gregory P. Marchildon.**
Dr. Marchildon is an Ontario Research Chair in Health Policy and System Design with the Institute of Health Policy, Management and Evaluation at the University of Toronto. He is an economic historian and lawyer with degrees from the University of Regina (BA, MA), the University of Saskatchewan (JD), and London School and Economics and Political Science (PhD). He was a Canada Research Chair (Tier 1) in Public Policy and Economic History, and professor in the Johnson-Shoyama Graduate School of Public Policy at the University of Regina. He served as the Executive Director (2001-2) of the Royal Commission on the Future of Health Care in Canada (known as the "Romanow Commission"). The Commission's final report 'Building on Values' made recommendations about the future of Canada's publicly funded health care system. Dr. Marchildon was Saskatchewan's Cabinet Secretary and Deputy Minister to the Premier (1997-2000) and Deputy Minister of Intergovernmental Affairs (1994-1996). His research interests include federal-provincial relations, Canadian history, health policy, comparative health systems and the policy history of 'Medicare' in Canada.

2015 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 2015 were:

Doctoral Student Essay: "A forgotten population in our Canadian health care system" by **Coleen A. Hanrahan**, Public Policy and Public Administration Program, Walden University.

Master's Student Essay: "Medeo: The cure for inequitable access to primary health care in Canada" by **K. Suzanne Maginley**, School of Population and Public Health, University of British Columbia.

Undergraduate Student Essay: "Access to physician assisted suicide: A right for all Canadians" by **Andrea Crowe**, Collaborative Nursing Program, Memorial University of Newfoundland.

The Board thanks the selection panel for reviewing the essays. The panel consisted of Susan Law (Chair), Michelle Amri, Stephen Bornstein, Patricia Conrad, Mark Dobrow, Michael Law, Gustavo Mery, Adam Mills, Ilja Ormel, David Parry, and Laurel Taylor.

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 2015 from 22 individual donors including: Morris Barer, Marie Beausejour, Jack Boan ($250), Robert G. and Susanne J. Evans, John Horne, Brian Hutchison ($100), Greg Marchildon ($500), and Michael Rachlis.

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.

FINANCIAL STATEMENTS
DECEMBER 31, 2015

Ouseley Hanvey Clipsham Deep LLP
Chartered Professional Accountants

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, 2015 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 21, 2016

OHCD LLP.
OUSELEY HANVEY CLIPSHAM DEEP LLP
Licensed Public Accountants

205 Catherine Street, Suite 200, Ottawa, ON K1N 9K1 .F 613 562 2012 .www.ohcd.ca

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2015

	Total 2015	Total 2014
CURRENT ASSETS		
Cash	$ 2,594	$ 2,487
Short term investments (note 2)	65,494	123,301
	68,088	125,788
Long term investments (note 2)	91,261	30,000
	$ 159,349	$ 155,787
CURRENT LIABILITIES		
Accounts payable	$ 450	$ 500
Deferred revenue (note 3)	6,000	8,000
	6,450	8,500
NET ASSETS		
Internally restricted to McNaught Taillon Fund	28,491	28,120
Unrestricted	124,408	119,167
Balance - end of year	152,899	147,287
	$ 159,349	$ 155,787

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, 2015

	2015	2014
INTERNALLY RESTRICTED - MCNAUGHT TAILLON FUND		
Balance beginning of year	$ 28,120	$ 30,000
Net change of the year	371	(1,880)
Balance end of year	28,491	28,120
UNRESTRICTED		
Balance beginning of year	$ 119,167	$ 111,154
Net revenue for the year	5,241	8,013
Balance end of year	$ 124,408	$ 119,167

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2015

	General	McNaught Taillon	Total 2015	Total 2014
REVENUE				
Donations	$ 5,250	$ -	$ 5,250	$ 9,100
Interest	3,600	371	3,971	4,545
Other	2,000	-	2,000	2,000
	10,850	371	11,221	15,645
EXPENDITURE				
Honorarium lecturer	1,000	-	1,000	2,000
Travel	-	-	-	895
Paper prizes	3,750	-	3,750	3,750
Website	-	-	-	371
Registration fees	30	-	30	20
Postage	28	-	28	107
Printing	13	-	13	13
Professional fee	765	-	765	500
Promotion materials	-	-	-	678
Bank charges	23	-	23	37
One time expense	-	-	-	1,141
	5,609	-	5,609	9,512
NET REVENUE FOR THE YEAR	$ 5,241	$ 371	$ 5,612	$ 6,133

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

UNAUDITED STATEMENT OF CASH FLOWS
AS AT DECEMBER 31, 2015

	Total 2015	Total 2014
CASH PROVIDED BY (USED FOR)		
OPERATING ACTIVITIES		
Net revenue for the year	$ 5,612	$ 6,133
Change in non-cash working capital items:		
Accounts payable	(50)	500
Deferred revenue	(2,000)	8,000
	3,562	14,633
INVESTING ACTVITIES		
Increase in investments	(3,454)	(44,181)
CHANGE IN CASH FOR THE YEAR	108	(29,547)
Cash beginning of the year	2,487	32,034
CASH END OF YEAR	$ 2,594	$ 2,487

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

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 Taillon 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 .

THE JUSTICE EMMETT HALL MEMORIAL FOUNDATION INC.

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

2. INVESTMENTS

	2015	2014
Short term investments		
TD Canada Trust GICs:		
Maturing 01/20/2016, 1.50% interest	$ 5,000	$ -
Maturing 03/09/2016, 1.5% interest	25,000	-
Maturing 07/22/2016, 1.26% interest	25,516	-
Maturing 07/22/2016, 1.26% interest	3,000	-
Maturing 01/13/2016, 0.40% interest	2,547	-
Maturing 01/14/2016, 0.40% interest	3,688	-
Maturing 01/05/2015, 1.10% interest	-	5,000
Maturing 4/13/2015, 1.65% interest	-	25,000
Maturing 10/05/2015, 1.50% interest	-	10,000
Maturing 10/05/2015, 1.50% interest	-	2,500
Affinity Credit Union		
Maturing 09/17/2015, 4.95% interest	-	79,120
	64,750	121,620
Long term investments		
TD Canada Trust GICs:		
Maturing 01/04/2017, 0.90% interest	8,000	5,000
Maturing 01/13/2017, 1.10% interest	83,048	25,000
	91,048	30,000
	$ 155,799	$ 151,620

Investments for 2015 are recorded at the market value and include accrued interest of $956 (2014 - $1,681).

3. DEFERRED REVENUE

Deferred revenue consists of $6,000 of sponsorship to be used for the next three 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-Tailllon 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.