The Justice Emmett Hall Memorial Foundation

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Annual Report 2023

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 Hall Laureate, the MacNaught-Taillon Leadership award, and the Jack Boan Student Essay awards. The audited financial statements and bylaws follow.

History

The Foundation was conceived at a meeting of the Canadian Health Economics 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. More detail can be found in previous years' annual reports.

Purpose

From its beginning in 1997, the main purpose of the Foundation was to recognize and celebrate excellence in health services 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 in perpetuity by means of the interest earned. The Lecture has been given at the periodic CHERA/ACRES conferences, and now annual CAHSPR conferences. The Foundation covers the expenses of the Memorial Lecturer and provides an honorarium of $2,500.

In 2008, the Foundation partnered with the Canadian Health Leadership Network to establish the MacNaught-Taillon Leadership Award. This award honours the outstanding and lasting contributions of Don MacNaught and Serge Taillon in leading the development of evidence-informed health policy across Canada during their distinguished careers as senior federal public servants. In 2022, the Foundation transferred the MacNaught-Taillon Leadership Award and related funding to Healthcare Excellence Canada.

Finally, under the dedicated leadership of a previous Foundation President, Marion Jones, three essay awards have been established to recognize excellence at the student level. These include

prizes of $1,000, $1,500, and $2,000, respectively, for outstanding essays written by an undergraduate, a master's, and a doctoral student. Prizes are awarded based on excellence in Canadian health services 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 were named the Jack Boan Student Essay Awards sponsored by The Justice Emmett Hall Memorial Foundation, in recognition of the dedicated service to the Foundation by its inaugural President, Dr. John A. Boan.

Governance

2023/24 Board of Directors
Maria Mathews – President/Secretary
Owen Adams – Vice President
Lindsay Hedden – Treasurer
Mark Dobrow – Past President
Rebecca Correia – Student Member
Yukiko Asada - Member-at-Large
Chad Leaver – Member-at-Large
Christian Rochefort – Member-at-Large
Jennifer Thornhill Verma – Member-at-Large
Amy Zarczeny - Member-at-Large
Charlotte Wedge – Ex Officio, Hall Family Representative
Maggie Keresteci – Ex Officio, CAHSPR delegate

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, the presidents serve, *ex officio,* on the other organizations' Boards.

Board Activities

The Board delivered the Hall Laureate and student essay award programs. In 2023, The Board awarded the Hall Laureate to Dr. Pat Armstrong. She delivered the Hall Lecture at the CAHSPR conference in Montreal, Quebec. Dr. Pat Armstrong is Distinguished Research Professor Emeritus at York University and a Fellow of the Royal Society of Canada. She held a CHSRF/CIHR Chair in Health Services and Nursing Research and chaired Women and Health Care Reform. Over the course of her career, she has been a passionate advocate for health equity, fairness, and justice through her research, writing, teaching, and leadership in health equity-related initiatives. Pat has worked tirelessly to bring attention to the significance of gender, class, race, and unpaid health care work in producing health (in)equities. Her work

embodies the health ideals of Justice Hall and continue to shape debates about health care and equity in Canada.

The Board also continued to work toward the strategic goal of promoting education on Canada's health care system. In 2023, led by Amy Zarczeny, the Board began compiling teaching resources. A list of key readings, initially developed by a former Hall Laureate Dr. Steve Morgan, is available on the Foundation's website.

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)
Dr. Carolyn H. Tuohy (Toronto, 2017)
Dr. Robyn Tamblyn (Montreal, 2018)
Dr. Steven Morgan (Halifax, 2019)
Dr. Jeffrey Turnbull (online, 2021)
Dr. Colleen Flood (online, 2022)
Dr. Pat Armstrong (Montreal, 2023)

2023 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 2023 were:

Doctoral Student Essay: *"*Policy Analysis of After Hours Access to Primary Care*"* by Nisha Ravichandiran, Western University.

Master's Student Essay: *"*Social Determinants of Infant Hearing Healthcare in Canada*"* by Camila Goldstein-Fridman, Western University.

Undergraduate Student Essay: *"*That's the Thing about Trust": An Alternate Explanation for Vaccine Hesitation*"* by Rebecca Chau, University of Toronto.

The student essay competition was led by Rebecca Correia and Jennifer Verma. The Board thanks the selection panel for reviewing the essays. The panel consisted of Owen Adams, Jarol Boan, Stephen Bornstein, Richard Buote, Cheryl Camillo, Raisa Deber, Emilie DuFour, Michael Law, Derek Manis, Maria Mathews, Sophia Myles, Jessica Nadigel, Jennifer Verma, Don Wildfong, Hilary Young and Amy Zarzeczny

Financials

The Justice Emmett Hall Memorial Foundation continues to depend on generous donations of many individuals and organizations who support the Foundation's mission. We are grateful for donations in 2023 totaling $11,211. We are also grateful for the financial and operational support received from the Canadian Association for Health Services and Policy Research (CAHSPR).

The Foundation's financial statements, reviewed by Veronica Xue, Chartered Accountant are appended.

Independent Practitioner's Review Engagement Report

To the members of The Justice Emmett Hall Memorial Foundation Inc.:

We have reviewed the balance sheet of The Justice Emmett Hall Memorial Foundation Inc. (The Foundation) as of December 31, 2023 and the statements of changes in net assets, operations, and cash flow for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for Not-for-profit Organizations (ASNPO) and for such internal control as management deems is necessary to enable the preparation of financial statements that are free from material misstatement, where due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Foundation as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for Not-for-profit Organizations.

Summit Edge CPA LLP
Chartered Professional Accountants
Vancouver, BC
May 10, 2024

The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

STATEMENT OF FINANCIAL POSITION
(Unaudited)
As at December 31, 2023

	2023	2022
Current Assets		
Cash	$ 68,591	$ 96,855
Accounts receivable	580	-
Short-term investments (note 2)	104,647	100,186
	173,818	197,041
Current Liabilities		
Accounts payable and accrued liabilities	1,050	1,050
	1,050	1,050
Fund Balances		
MacNaught-Taillon Fund (note 4)	-	27,028
Unrestricted Fund	172,767	168,965
	172,767	195,993
	173,818	197,041

The attached notes are an integral part of these financial statements.

Approved on behalf of the board  Director

The Justice Emmett Hall Memorial Foundation Inc. Statement 2

STATEMENT OF OPERATIONS
(Unaudited)
For the year ended December 31, 2023

	2023 Total	2022 Total
Revenue		
Donations	$ 11,538	$ 10,405
Interest income	3,002	756
	14,540	11,161
Expenditure		
Hall Laureate Honorarium	5,000	-
Undergrad paper prize	1,000	1,000
Masters paper prize	1,500	1,500
Doctoral paper prize	2,000	2,000
Website	188	140
Professional fees	1,050	1,050
	10,738	5,690
Excess of Revenues Over Expenditures	3,802	5,471

The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES
(Unaudited)
For the year ended December 31, 2023

	2023	2022
Internally Restricted_MacNaught Taillon Fund (note 4)		
Balance beginning of year	$ 27,028	$ 26,733
Net change of the year	-	295
Discontinuation of the MacNaught Taillon Fund	(27,028)	-
Balance end of year	-	27,028
Unrestricted Fund		
Balance beginning of year	$ 168,965	$ 163,789
Net change of the year	3,802	5,176
Balance end of year	172,767	168,965

The attached notes are an integral part of these financial statements.

The Justice Emmett Hall Memorial Foundation Inc.

NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
December 31, 2023

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. Summary of significant accounting policies

a) Basis of presentation.

The financial statements of the Foundation have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

b) Use of estimates

Estimates and assumptions relating to the following were made in the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations

i) reported amounts of revenue and expenses
ii) reported amounts of assets and liabilities
iii) disclosure of contingent assets and liabilities.

Assumptions are based on a number of factors including historical experience, current events, actions that the company might undertake in the future, and other assumptions believed reasonable in the circumstances. Actual results could differ from these estimates under different conditions and assumptions.

c) 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.

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.

The Justice Emmett Hall Memorial Foundation Inc.

NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
December 31, 2023

1. Summary of significant accounting policies (Continued)

c) Revenue recognition

Unrestricted contributions including donations 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.

2. Investments

Investments consist of GICs with varying maturities between February 2024 to October 2024 earning interest at rates of 0.25% to 4.7% annually.

3. Financial instruments

The Foundation's financial instruments consist of cash and GICs investments. Unless otherwise noted, it is the board's opinion that the Foundation is not exposed to significant credit, interest or liquidity risk arising from these financial instruments. The fair value of the instruments approximates their carrying values unless otherwise noted.

The Foundation's exposure to financial risk that arises from low donations.

Interest rate risk is the risk that the fair value of future cash flows will fluctuate because of changes in interest rates. The Foundation mitigates this risk by only investing in TD special offer GICs.

The Foundation's exposure to liquidity risk is dependent on the receipt of funds from donations and interest income from its GICs investments.

4. Discontinuation of the MacNaught Taillon Fund

The Foundation has decided to discontinue the use of the MacNaught Taillon fund during the year.