The Justice Emmett Hall Memorial Foundation

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Annual Report 2024

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 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 to the Laureate.

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

2024/25 Board of Directors
Maria Mathews – President/Secretary
Owen Adams – Vice President
Lindsay Hedden – Treasurer
Mark Dobrow – Past President
Rebecca Correia – Student Member
Sophia Myles – Member-at-Lage
Christian Rochefort – Member-at-Large
John Sproule – Member-at-Large
Amy Zarzeczny - 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 2024, the Board awarded the Hall Laureate to Dr. Joel Lexchin, who delivered the Hall Lecture at the CAHSPR conference in Ottawa, Ontario. Dr. Lexchin is Professor Emeritus in the School of Health Policy and Management at York University and an Associate Professor in the Department of Family and Community Medicine at the University of Toronto. He is a Fellow in the Canadian Academy of Health Sciences. He is a member of the board of Canadian Doctors for Medicare, which provides a voice for Canadian doctors who want to strengthen and improve Canada's universal publicly-funded health care system. For over years, Dr. Lexchin worked as an emergency physician at the University Health Network. He is a foremost expert on pharmaceutical policy issues and is listed by Stanford University's as among the world's most widely cited scientists. In the Hall Lecture, Dr Lexchin gave a historical overview of the efforts to enact pharmacare in Canada, highlighting his own work over his distinguished career.

The Board also continued to work toward the strategic goal of promoting education on Canada's health care system. In 2024, led by Amy Zarzecny, the Board continued to compile 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)
Dr Joel Lexchin (Ottawa, 2024)

2024 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 2024 were:

Doctoral Student Essay: "Making It DOULAble: Building the Case for the Promotion of Subsidized Doula Care in the Ontario Labour and Delivery Care System" by Madeleine D. Sheppard-Perkins, Carleton University

Master's Student Essay: "Urgency for Resiliency: Climate Change as a Threat to Healthcare Accessibility in Canada" by Akino Milligan, University of Ottawa

Undergraduate Student Essay: "Symptom Management in Palliative Care: An Ethical Imperative" by Maddy Hayes, Dalhousie University.

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, Raisa Deber, Emilie DuFour, Sophiya Garasia, Maria Mathews, Sophia Myles, Jessica Nadigel, Christian Rochefort, Jennifer Verma, 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 2024 totaling $20,840. 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.

The Justice Emmett Hall Memorial Foundation Inc.

Financial Statements

(Unaudited)

December 31, 2024

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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, 2024 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, 2024, 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

Summit Edge CPA LLP
Chartered Professional Accountants
Vancouver, BC
May 2, 2025

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The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

STATEMENT OF FINANCIAL POSITION
(Unaudited)
As at December 31, 2024

	2024	2023
Current Assets		
Cash	$ 82,461	$ 68,591
Accounts receivable	4,349	580
Short-term investments (note 2)	105,243	104,647
	192,053	173,818
Current Liabilities		
Accounts payable and accrued liabilities	1,155	1,050
	1,155	1,050
Fund Balances		
Unrestricted Fund	190,897	172,767
	190,897	172,767
	192,053	173,818

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

Approved on behalf of the board  Director

The Justice Emmett Hall Memorial Foundation In Statement 2

STATEMENT OF OPERATIONS
(Unaudited)
For the year ended December 31, 2024

	2024 Total	2023 Total
Revenue		
Donations	$ 20,840	$ 11,538
Interest income	4,945	3,002
	23,785	14,540
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
Professional fees	1,155	1,050
	5,655	10,738
Excess of Revenues Over Expenditures	$ 18,130	$ 3,802

The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES
(Unaudited)
For the year ended December 31, 2024

	2024	2023
Internally Restricted_MacNaught Taillon Fund (Note 4)		
Balance beginning of year	$ -	$ 27,028
Net change of the year	-	-
Discontinuation of the MacNaught Taillon Fund	-	(27,028)
Balance end of year	-	-
Unrestricted Fund		
Balance beginning of year	$ 172,767	$ 168,965
Net change of the year	18,130	3,802
Balance end of year	190,897	172,767

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

The Justice Emmett Hall Memorial Foundation Inc.

Statement 4

STATEMENT OF CASH FLOWS
(Unaudited)
For the year ended December 31, 2024

	2024	2023
Operating activities		
Excess of revenues over expenditures	$ 18,130	$ 3,802
Discontinuation of the MacNaught Taillon Fund	-	(27,028)
Change in non-cash working capital balances Related to Operations		
Accounts receivable	(3,769)	(580)
	14,466	(23,806)
Investing Activities		
Increase in investments	(596)	(4,461)
Net Increase/(Decrease) in Cash During the Year	13,870	(28,267)
Cash Balance, Beginning of year	68,591	96,855
Cash Balance, End of year	82,461	68,591

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, 2024

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) Cash and cash equivalents

Cash and cash equivalents consist of cash on deposit and net of cheques issued and outstanding at the reporting date.

c) 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.

d) 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, 2024

1. Summary of significant accounting policies (Continued)

d) 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 April 2025 to January 2026 earning interest at rates of 0.25% to 5.0% annually.

3. Financial instruments

Measurement of financial instruments
The Foundation measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, security deposits, and property and equipment.

Financial liabilities measured at amortized cost include accounts payable.

Investments are measured at fair value on its maturity date.

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 of 2023 and has transferred the funds and responsibilities to Healthcare Excellence Canada.