The Justice Emmett Hall Memorial Foundation

Annual Report 2025

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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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

2025/26 Board of Directors
Sophia Myles – President
Owen Adams – Vice President
Maria Mathews – Past President/Secretary
Lindsay Hedden – Treasurer
Rebecca Correia – Member-at-Large
Mark Dobrow – Member-at-Large
Christian Rochefort – Member-at-Large
John Sproule – Member-at-Large
Gillian Young – Student Representative
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 2025, the Board awarded the Hall Laureate to Dr. Katherine Fierlbeck, who delivered the Hall Lecture at the CAHSPR conference in Ottawa, Ontario. Dr. Fierlbeck is the McCulloch Professor of Political Science at Dalhousie University. She is a Senior Research Fellow at the Healthy Populations Institute and is on the research board of the MacEachen Institute for Public Policy. Dr. Fierlbeck is Director of the Jean Monnet Network for Health Law and Policy, a European Union funded network promoting research on health law and policy across Europe and North America.

Dr Fierlback specializes in the politics of health policy and the development, financing, and health care governance in Canada, including provincial responses to 'private' health care. Dr. Fierlbeck has also written extensively about health equity and the need to preserve equitable access to care in the current health care landscape. In the Hall Lecture, Dr. Fierlbeck described the historical context of the creation of the Canada Health Act and discussed contemporary challenges.

The Board also continued to work toward the strategic goal of promoting education on Canada's health care system. In 2025, led by the Teaching Committee, the Board produced a series of teaching videos about Canada's health care system. These videos featured interviews with Dr. David Rudoler, Mr. Bill Tholl, Dr. Katherine Fierlbeck, Dr. Sara Allin and Dr. Ivy Bourgeault. The videos along with a list of key readings, initially developed by a former Hall Laureate Dr. Steve Morgan, are 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)
Dr. Katherine Fierlbeck (Ottawa, 2025)

2025 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 2025 were:

Doctoral Student Essay: "Portability of Insight: Using Synthetic Data for Cross-Provincial Health Analytics in Canada" by Hassan Maleki Golandouz, University of Manitoba

Master's Student Essay: "When Moral Convictions Conflict with Universality: The Illegitimacy of Conscientious Objection to Gender-Affirming Care" by Jessica Baptista, McGill University

Undergraduate Student Essay: "Balancing Innovation and Administration: Ethical AI Implementation in Canada's Healthcare System" by Abeer Yusuf, University of Waterloo.

The student essay competition was led by Rebecca Correia and Sophie Myles. The Board thanks the selection panel for reviewing the essays. The panel consisted of Owen Adams, Jarol Boan, Melissa Corrente, Raisa Deber, Maaike de Vries, Emilie DuFour, Frank Gallant, Michael Law, Maggie MacNeil, Sophia Myles, Jessica Nadigel, Christian Rochefort, David Rudoler, Joanna Sinn Myuri Sivanthan, John Sproule, Hilary Young, 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 2025 totaling $22,664. 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 - See Review Engagement Report

December 31, 2025

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Chartered Professional Accountants

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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, 2025 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, 2025, 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 13, 2026

#1620 - 320 Granville St., Vancouver B.C. V6C 1S9 WWW.SUMMITEDGECPA.COM Office: 604.689.8995 | Fax: 604.689.8958

The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

STATEMENT OF FINANCIAL POSITION

Unaudited - See Review Engagement Report

As at December 31, 2025

	2025	2024
Current Assets		
Cash	$ 94,445	$ 82,461
Accounts receivable	2,196	4,349
Short-term investments (Note 2)	111,150	105,243
	207,791	192,053
Current Liabilities		
Accounts payable and accrued liabilities	1,260	1,155
	1,260	1,155
Fund Balances		
Unrestricted Fund	206,531	190,897
	206,531	190,897
	207,791	192,053

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 - See Review Engagement Report

For the year ended December 31, 2025

	2025 Total	2024 Total
Revenue		
Donations	$ 22,664	$ 20,840
Interest income	3,755	4,945
CAHSPR transfer	-	(2,000)
	26,419	23,785
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
Bank charges	25	-
Professional fees	1,260	1,155
	10,785	5,655
Excess of Revenues Over Expenditures	$ 15,634	$ 18,130

The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES

Unaudited - See Review Engagement Report

For the year ended December 31, 2025

	2025	2024
Unrestricted Fund		
Balance beginning of year	$ **190,897**	$ 172,768
Net change of the year	**15,634**	18,129
Balance end of year	**206,531**	190,897

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 - See Review Engagement Report

For the year ended December 31, 2025

	2025	2024
Operating activities		
Excess of revenues over expenditures	$ **15,634**	$ 18,130
Change in non-cash working capital balances Related to Operations		
Decrease/(Increase) in accounts receivable	**2,153**	(3,769)
Increase in accounts payable	**105**	105
	17,892	14,466
Investing Activities		
Increase in investments	**(5,906)**	(596)
Net Increase in Cash During the Year	**11,986**	13,870
Cash Balance, Beginning of year	**82,461**	68,591
Cash Balance, End of year	**94,445**	82,461

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

The Justice Emmett Hall Memorial Foundation Inc.

NOTES TO THE FINANCIAL STATEMENTS

Unaudited - See Review Engagement Report

December 31, 2025

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.

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 January 2026 to May 2027 earning interest at rates of 0.25% to 3.0% 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.