The Justice Emmett Hall Memorial Foundation

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Annual Report 2018

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 2019 Hall Laureate and the Jack Boan Student Essay awards. The audited financial statements 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 a modest honorarium of $1,000.

In 2008, the Foundation partnered with the Canadian Health Leadership Network (CHLNet) to establish the MacNaught-Taillon (M-T) 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. The M-T award recognizes outstanding individual contributions to Canadian health care through emerging and exemplary leadership and mentorship in advancing the values of Justice Emmett Hall and evidence-informed health policies and programs across Canada. The endowment currently allows for the award to be presented every three years and is accompanied by a $1000 bursary to an emerging health leader as selected by the M-T award winner. Travel and accommodation costs to attend the annual CAHSPR conference for the award recipient are covered. Previous recipients of the M-T award include Denis Protti (2008), Richard Alvarez (2011), Les Roos (2014) and Brian Postl (2017). The 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 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, $1,250, 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 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

2018/19 Board of Directors
Mark Dobrow - President
Owen Adams - Vice President
Lindsay Hedden - Treasurer
Maria Mathews - Past President / Secretary
Derek Manis - Student Member
Morris Barer - Member at Large
Colleen Flood - Member at Large
Tom McIntosh - Member at Large
Don Wildfong - Member at Large
Chris Power - 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, the presidents serve, *ex officio,* on the other organization's Board.

Board Activities

Over the past year, the Foundation's Board continued to support the processes for selection of recipients of our award programs, to fundraise, and to develop its base of donors and supporters. The Foundation has been in discussion with CAHSPR and finalized the renewal of our partnership agreement for three years (01 January 2019 to 31 December 2021) and the Foundation continues to develop a social media presence through use of its twitter account (@hall_foundation) to facilitate communication to target audiences, including health system stakeholders and students.

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)

In 2018, the Hall Foundation selected **Dr. Steven G. Morgan** as the 2019 Hall Laureate. Dr. Morgan is a tenured Professor in the School of Population and Public Health at the University of British Columbia. He is one of Canada's leading experts on universal pharmacare whose research has sparked national debate about how to achieve access to appropriately prescribed,

affordably priced, and equitably financed prescription drugs for all Canadians. A regular media commentator on health policy, Dr. Morgan has published more than 150 peer-reviewed research papers. He also regularly provides policy advice to governments and has twice represented Canada on high-level committees of the World Health Organization. Dr. Morgan has won numerous awards for his work, including the Bruce Squires Award, the top research award from the Canadian Medical Association Journal, as well as awards from the Canadian Institutes of Health Research, the Commonwealth Fund, the Michael Smith Foundation for Health Research, and others. Dr. Morgan received degrees in economics from the University of Western Ontario, Queen's University, and the University of British Columbia, and post-doctoral training in health policy at McMaster University.

2018 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 2018 were:

Doctoral Student Essay: Not awarded.

Master's Student Essay: *"Sharing the Jurisdiction over Inequitable Health Provision: Who is Responsible for Barriers to Health for Immigrant Communities in Québec?"* by **Amina Moustaqim-Barrette** (School of Population and Public Health, University of British Columbia).

Undergraduate Student Essay: *"Universality and Comprehensiveness of Medical Abortion Procedures in Canada"* by **Kandice Power**, School of Nursing, Memorial University of Newfoundland.

The Board thanks the selection panel for reviewing the essays. The panel consisted of Don Wildfong (Chair), Owen Adams, Stephen Bornstein, Mike Law, Susan Law, Ruth Martin-Misner, Maria Mathews, Meg McMahon and Vidhi Thakkar.

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 2018 from individual donors including: Owen Adams, Morris Barer, Mei Chen, Raisa Deber, Mark Dobrow, Robert Evans, Colleen Flood, Megan Healey, Susan Law, Derek Manis, and Ruth Martin-Misener. Donations totaled $3300. 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, 2018

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Veronica Xue Chartered Professional Accountant Inc.

Independent Practitioner's Review Engagement Report

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

I have reviewed the balance sheet of The Justice Emmett Hall Memorial Foundation Inc. (The Foundation) as at December 31, 2018 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

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me 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, I do not express an audit opinion on these financial statements.

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Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of The Foundation as at December 31, 2018, 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.

Veronica Xue CPA Inc.
Chartered Professional Accountant
Vancouver, BC
April 23, 2019

The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

STATEMENT OF FINANCIAL POSITION
(Unaudited)
As at December 31, 2018

	2018	2017
Current Assets		
Cash	$ **13,657**	$ 4,729
Short-term investments (note 2)	**147,104**	153,115
	160,761	157,844
Current Liabilities		
Accounts payable and accrued liabilities	**1,000**	1,000
Deferred revenue (note 3)	**2,000**	2,000
	3,000	3,000
Fund Balances		
MacNaught-Taillon Fund	**26,689**	26,660
Unrestricted Fund	**131,072**	128,184
	157,761	154,844
	160,761	157,844

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 OPERATION
(Unaudited)
For the year ended December 31, 2018

	General	McNaught Tailon	2018 Total	2017 Total
Revenue				
Donations	$ 3,313	$ -	$ 3,313	$ 5,746
Interest income	2,152	29	2,181	1,688
CAHSPR contributions	2,000	-	2,000	2,000
	7,465	29	7,494	9,434
Expenditure				
Honorarium lecturer_MacNaught Taillon	-	-	-	1,000
Travel_MacNaught-Taillon	-	-	-	1,089
Travel_Miscellaneous Board	-	-	-	871
Hall Laureate Honorarium	1,000	-	1,000	1,000
Undergrad paper prize	1,000	-	1,000	1,000
Masters paper prize	1,250	-	1,250	1,250
Doctoral paper prize	-	-	-	1,500
Donation to Canadian Medical Hall of Fame	-	-	-	250
Website	115	-	115	96
Registration fees	-	-	-	135
Bank charges	8	-	8	47
CAHSPR conference	154	-	154	107
Professional fees	1,050	-	1,050	1,059
	4,577	-	4,577	9,404
Excess (Deficiency) of Revenues Over Expenditures	2,888	29	2,917	30

The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES
(Unaudited)
For the year ended December 31, 2018

	2018	2017
Internally Restricted_MacNaught Taillon Fund		
Balance beginning of year	$ **26,660**	$ 28,880
Net change of the year	**29**	(2,220)
Balance end of year	**26,689**	26,660
Unrestricted Fund		
Balance beginning of year	$ **128,184**	$ 125,934
Net change of the year	**2,888**	2,250
Balance end of year	**131,072**	128,184

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, 2018

	2018	2017
Operating activities		
Excess (deficiency) of revenues over expencitures	$ **2,917**	$ 30
Change in non-cash working capital balances Related to Operations		
Accounts payable	-	550
Deferred revenue	-	(2,000)
	2,917	(1,420)
Investing Activities		
Increase in investments	**6,011**	3,902
Net Increase (Decrease) in Cash During the Year	**8,928**	2,482
Cash Balance, Beginning of year	**4,729**	2,245
Cash Balance, End of year	**13,657**	4,729

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, 2018

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 organization.

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.

MacNaught-Taillon Fund is internally restricted as the fund is used specifically to fund a leadership award that the Foundation gives out once every three years.

All contributions for the MacNaught-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.

The Justice Emmett Hall Memorial Foundation Inc.

NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
December 31, 2018

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 January 2019 to November 2019 earning interest at rates of 1.12% to 1.85% annually.

3. Deferred revenue

Deferred revenue consists of $2,000 of sponsorship to be used for the year 2019.

4. 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 vanlues unless otherwise noted.

The Fundation'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 Fundation mitigates this risk by only investing in TD special offer GICs.

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.