

The Justice
Emmett Hall
Memorial Foundation

**The Justice Emmett Hall
Memorial Foundation**

Annual Report 2021

*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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Annual Report 2021

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 (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 exemplary health information and informatics leadership and mentorship in advancing the values of Justice Emmett Hall and evidence-informed health policies and programs across Canada. An endowment currently allows for the award to be presented every three to four years and is accompanied by a \$1000 bursary to an emerging health leader or patient/public partner 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. In 2020, the Board decided to transition the management of the endowment and selection of the M-T awardee to another organization.

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

2021/22 Board of Directors
Maria Mathews – President/Secretary
Owen Adams – Vice President
Lindsay Hedden – Treasurer
Mark Dobrow – Past President
Rebecca Correia – Student Member
Morris Barer – Member-at-Large
Tom McIntosh – Member-at-Large
Nicole O’Byrne– Member-at-Large
Yukiko Asada - Member-at-Large
Carrie Bourassa - Member-at-Large (to November 2021)
Charlotte Wedge – Ex Officio, Hall Family Representative
Maggie Keresteci – Ex Officio, CAHSPR Executive Director

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

In 2021, the Hall Foundation’s activities continued to be influenced by the COVID-19 pandemic. Given CAHSPR’s decision to hold their 2020 conference virtually, due to the pandemic, the Board made the decision to postpone the Hall Lecture to the 2021 CAHSPR conference with the

hope that it would be able to be delivered in person. This proved to be overly optimistic, with CAHSPR ultimately making the decision to hold the 2021 conference virtually, although with a much-expanded format from the previous year. Given the challenges of the pandemic, the Board supported the decision to have the Hall Lecture delivered virtually in 2021.

The Board has had ongoing discussions about its role and involvement with the MacNaught-Taillon (M-T) Award. Due to perceived overlaps between the criteria for selecting the Hall Laureate and the M-T Awardee, the Hall Foundation Board made the decision in 2020 to transition the management of the endowment and selection of the M-T awardee to another organization. The Board was unable to find another organization that was willing to take over the MacNaught-Taillon Award in its current form, and in consultation with CAHSPR, CHLNet and original donors, began exploring alternate options to transition the management of the funds to another organization.

In January and February 2021, the Board held two retreats to discuss the Foundation's strategic and financial planning and its approach to equity, diversity and inclusion. The Board made a number of recommendations including establishing a vision and mission and an equity, diversity and inclusion (EDI) statement. The Board examined EDI across the range of the Foundation's activities and conducted an assessment of the Board's own diversity of representation and skills/experience. The Board also decided to promote education on Canada's health care system. In 2021, the Board developed plans to compile teaching resources (e.g. videos of Hall Lectures, list of influential papers) and make them available to instructors through the Hall 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)

In 2019, the Hall Foundation selected **Dr. Jeffrey Turnbull** as the 2020 Hall Laureate. As noted earlier, given the COVID-19 pandemic, Dr. Turnbull's Hall Lecture was postponed to the 2021 CAHSPR conference. Given this decision, no Hall Laureate was selected for 2021. A new Hall Laureate will be selected for 2022.

2021 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 2021 were:

Doctoral Student Essay: *"Income Splitting, Interprovincial Physician Migration in Canada, and Health Care Accessibility"* by Daniel Tingskou, McMaster University

Master's Student Essay: *"Improving Accessibility to Outpatient Prescription Drugs: Reforming Pharmaceutical Policy Post-Pandemic"* by Winnie Ma, University of Regina

Undergraduate Student Essay: No award was given in this category.

The student essay competition was led by Derek Manis. The Board thanks the selection panel for reviewing the essays. The panel consisted of Derek Manis (Chair), Don Wildfong, and Owen Adams.

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 2021 from individual donors including: Owen Adams, Morris Barer, Susanne and Robert Evans, Tom McIntosh, Les and Noralou Roos, and a Justice Emmett Hall family benefactor. Donations totaled \$13,336. 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, 2021 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.

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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, 2021, 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.

Eccleston Xue LLP
Chartered Professional Accountants
Vancouver, BC
May 30, 2022

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The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

STATEMENT OF FINANCIAL POSITION
(Unaudited)

As at December 31, 2021

	2021	2020
Current Assets		
Cash	\$ 63,675	\$ 30,750
Short-term investments (note 2)	127,895	151,812
	191,570	182,562
Current Liabilities		
Accounts payable and accrued liabilities	1,050	1,050
Deferred revenue (note 3)	2,000	2,000
	3,050	3,050
Fund Balances		
MacNaught-Taillon Fund	26,733	26,438
Unrestricted Fund	161,789	153,076
	188,522	179,514
	191,570	182,562

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

Approved on behalf of the board



Director

Lindsay Hedden

Director

The Justice Emmett Hall Memorial Foundation Inc.

Statement 2

STATEMENT OF OPERATION

(Unaudited)

For the year ended December 31, 2021

	General	MacNaught Taillon	2021 Total	2020 Total
Revenue				
Donations	\$ 13,336	\$ -	\$ 13,336	\$ 12,596
Interest income	551	295	846	3,201
CAHSPR contributions	2,000	-	2,000	2,000
	15,887	295	16,182	17,797
Expenditure				
Honorarium lecturer_MacNaught Taillon	-	-	-	2,225
Travel_MacNaught-Taillon	-	-	-	-
Travel_Miscellaneous Board	-	-	-	-
Hall Laureate Honorarium	2,500	-	2,500	-
Undergrad paper prize	-	-	-	1,000
Masters paper prize	1,500	-	1,500	1,500
Doctoral paper prize	2,000	-	2,000	2,000
Website	124	-	124	140
Bank charges	-	-	-	1
CAHSPR conference	-	-	-	-
Professional fees	1,050	-	1,050	1,100
	7,174	-	7,174	7,966
Excess (Deficiency) of Revenues Over	8,713	295	9,008	9,831

The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

STATEMENT OF CHANGES IN FUND BALANCES

(Unaudited)

For the year ended December 31, 2021

	2021	2020
Internally Restricted_MacNaught Taillon Fund		
Balance beginning of year	\$ 26,438	\$ 27,233
Net change of the year	295	(795)
Balance end of year	<u>26,733</u>	<u>26,438</u>
Unrestricted Fund		
Balance beginning of year	\$ 153,076	\$ 142,450
Net change of the year	8,713	10,626
Balance end of year	<u>161,789</u>	<u>153,076</u>

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, 2021

	2021	2020
Operating activities		
Excess (deficiency) of revenues over expenditures	\$ 9,008	\$ 9,831
Change in non-cash working capital balances Related to Operations		
Accounts payable	-	50
Deferred revenue	-	-
	9,008	9,881
Investing Activities		
Increase (Decrease) in investments	23,917	(1,871)
Net Increase (Decrease) in Cash During the Year	32,923	8,007
Cash Balance, Beginning of year	30,751	22,744
Cash Balance, End of year	63,675	30,751

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, 2021

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.

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, 2021

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 April 2022 to December 2022 earning interest at rates of 0.25% to 0.7% annually.

3. Deferred revenue

Deferred revenue consists of \$2,000 of sponsorship from CAHSPR to be used for the year 2022.

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 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.