

The Justice  
**Emmett Hall**  
Memorial Foundation

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Memorial Foundation**

**Annual Report 2022**

*Celebrating scholarship, mentorship, and leadership  
in health services research, advancing the  
Medicare ideals of Justice Hall.*

**[www.HallFoundation.ca](http://www.HallFoundation.ca)**

# The Justice Emmett Hall Memorial Foundation

## **The Justice Emmett Hall Memorial Foundation**

### **Annual Report 2022**

#### ***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.

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**

<b>2022/23 Board of Directors</b>
Maria Mathews – President/Secretary
Owen Adams – Vice President
Lindsay Hedden – Treasurer
Mark Dobrow – Past President
Rebecca Correia – Student Member
Yukiko Asada - Member-at-Large
Morris Barer – Member-at-Large
Chad Leaver – 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 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**

The Board delivered the Hall Laureate and student essay award programs. In 2022, The Board awarded the Hall Laureate to Dr. Colleen M. Flood. Dr. Flood gave the Hall Lecture online as the CAHSPR held its 2022 conference virtually, in response to the ongoing COVID-19 pandemic.

In 2022, the Foundation continued to look for a new home for the MacNaught-Taillon Leadership Award. In the fall, the Foundation finalized an agreement to transfer the Award and related funding to Healthcare Excellence Canada. The transfer is expected to take place in early 2023.

The Board also continued to work toward the strategic goal of promoting education on Canada's health care system. In 2022, led by Yukiko Asada and Amy Zarczeny, the Board developed plans to compile teaching resources and make them available to instructors through the Hall website.

In 2022, the Board renewed its Memorandum of Understanding with CAHSPR. CAHSPR is a highly valued and integral partner to the Foundation. CAHSPR provides a home for the Hall Lecture and covers the costs of travel and accommodation for the Hall Laureate to attend the CAHSPR conference. CAHSPR also waives registration fees for the Jack Boan Student Essay Competition winners. The Board thanks CAHSPR for its ongoing support and material contributions to the Foundation's programs.

### ***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. Flood is a University of Ottawa Research Chair in Health Law & Policy and inaugural director of the Ottawa Centre for Health Law, Policy and Ethics. From 2000–2015, she was a Professor and Canada Research Chair at the Faculty of Law, University of Toronto, with cross-appointments to the School of Public Policy and the Institute of Health Policy, Management and Evaluation. Her research has informed debates over privatization, governance and design in the health care system, and the role of courts in determining rights in health care. In the Hall Lecture, Dr. Flood discussed the potential governance and delivery models for a public dental care program in Canada.

### ***2022 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 2022 were:

**Doctoral Student Essay:** *“Virtual Mental Health Care in Canada: Can it Close the Treatment Gap?”* by Evgenia Gatov, University of Toronto

**Master’s Student Essay:** *“Accessibility of Obstetric Care for Indigenous People in Rural and Remote Canada”* by Majd Radhaa, Western University

**Undergraduate Student Essay:** *“Prenatal Care Accessibility: The Power of the Nurse-Patient Relationship to Reduce Alcohol-Exposed Pregnancies”* by Jillian Ottman, University of Saskatchewan.

The student essay competition was led by Nicole O’Byrne and Rebecca Correia. The Board thanks the selection panel for reviewing the essays. The panel consisted of Owen Adams, Cheryl Camillo, Patricia Conrad, Raisa Deber, Penny Ericson, Lindsay Hedden, Michael Law, 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 2022 from individual donors including: Morris Barer, Mark Dobrow, Tom McIntosh and a Justice Emmett Hall family benefactor. Donations totaled \$10,405. 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, 2022 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, 2022, 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 4, 2022

# The Justice Emmett Hall Memorial Foundation Inc.

Statement 1

## STATEMENT OF FINANCIAL POSITION


(Unaudited)


As at December 31, 2022

	2022	2021
<b>Current Assets</b>		
Cash	\$ 96,855	\$ 63,675
Short-term investments (note 2)	100,186	127,895
	<b>197,041</b>	<b>191,570</b>
<b>Current Liabilities</b>		
Accounts payable and accrued liabilities	1,050	1,050
Deferred revenue	-	-
	<b>1,050</b>	<b>1,050</b>
<b>Fund Balances</b>		
MacNaught-Taillon Fund	27,028	26,733
Unrestricted Fund	168,965	163,789
	<b>195,993</b>	<b>190,522</b>
	<b>197,041</b>	<b>191,570</b>

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

Approved on behalf of the board

  
 \_\_\_\_\_ Director

  
 \_\_\_\_\_ Director

## The Justice Emmett Hall Memorial Foundation Inc.

Statement 2

### STATEMENT OF OPERATION

(Unaudited)

For the year ended December 31, 2022

	General	MacNaught Taillon	2022 Total	2021 Total
<b>Revenue</b>				
Donations	\$ 10,405	\$ -	\$ 10,405	\$ 13,336
Interest income	461	295	756	846
CAHSPR contributions	-	-	-	4,000
	10,866	295	11,161	18,182
<b>Expenditure</b>				
Honorarium lecturer_MacNaught Taillon	-	-	-	-
Travel_MacNaught-Taillon	-	-	-	-
Travel_Miscellaneous Board	-	-	-	-
Hall Laureate Honorarium	-	-	-	2,500
Undergrad paper prize	1,000	-	1,000	-
Masters paper prize	1,500	-	1,500	1,500
Doctoral paper prize	2,000	-	2,000	2,000
Website	140	-	140	124
Bank charges	-	-	-	-
CAHSPR conference	-	-	-	-
Professional fees	1,050	-	1,050	1,050
	5,690	-	5,690	7,174
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>5,176</b>	<b>295</b>	<b>5,471</b>	<b>11,008</b>



## The Justice Emmett Hall Memorial Foundation Inc.

Statement 3

### STATEMENT OF CHANGES IN FUND BALANCES

(Unaudited)

For the year ended December 31, 2022

	2022	2021
Internally Restricted_MacNaught Taillon Fund		
Balance beginning of year	\$ 26,733	\$ 26,438
Net change of the year	295	295
<b>Balance end of year</b>	<b>27,028</b>	<b>26,733</b>
Unrestricted Fund		
Balance beginning of year	\$ 163,789	\$ 153,076
Net change of the year	5,176	10,713
<b>Balance end of year</b>	<b>168,965</b>	<b>163,789</b>

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, 2022

	2022	2021
<b>Operating activities</b>		
Excess (deficiency) of revenues over expenditures	\$ 5,471	\$ 11,008
<b>Change in non-cash working capital balances Related to Operations</b>		
Accounts payable	-	-
Deferred revenue	-	(2,000)
	5,471	9,008
<b>Investing Activities</b>		
Increase (Decrease) in investments	27,709	23,917
<b>Net Increase (Decrease) in Cash During the Year</b>	33,178	32,923
Cash Balance, Beginning of year	63,675	30,751
Cash Balance, End of year	96,854	63,675

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, 2022

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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, 2022

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### 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 July 2023 to May 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.